



2025

Cheng Uei Precision Industry (Foxlink) Sustainability Report

Sincerity | Foresight | Responsibility



CONTENTS

✦ About This Report	3
✦ Words of the Chairman	5
✦ ESG Performance in 2025	6

7 Appendix

7.1 GRI Content Index	115
7.2 SASB Standards Comparison Table	123
7.3 Third-party External Assurance	125

1 Sustainable Development

1.1 Corporate Governance, Sustainable Operation Committee and Policies	10
1.2 Engagement and Communication of Stakeholders	11
1.3 Identification of Material Topics	13
1.4 SDGs of the United Nations	21

2 Corporate Governance

2.1 Governance Operations	26
2.2 Corporate Integrity	30
2.3 Risk Management	32
2.4 Information Security Management and Privacy Protection	35
2.5 Intellectual Property Management Plan	38

3 Building a Diverse and Inclusive Workplace

3.1 Human rights management	42
3.2 Foundations of Fairness, Diversity, and Inclusion	43
3.3 Talent attraction, development, and retention	47
3.4 Compensation, Benefits and Security	55
3.5 Healthy Workplace and Two-Way Communication	58
3.6 A Friendly Workplace and Work-Life Balance	
3.7 Occupational Health and Safety	64
3.8 Social Participation	67
	76

5 Responsible Supplier Management

5.1 Management Policy and Commitment	98
5.2 Governance Structure and Management Process	100
5.3 Annual Implementation Priorities and Achievement of Promotion	100
5.4 Green Procurement and Circular Resource Management	102
5.5 Supplier Social Responsibility Management	103
5.6 Responsible Mineral Procurement Management	104
5.7 Future Outlook	105

4 Sustainable Environment

4.1 Energy Management	81
4.2 Climate Change and GHG Management	84
4.3 Water Resource Management and Risk Assessment	91
4.4 Waste Management	92
4.5 Air Pollution Control	95
4.6 Biodiversity	96

6 Quality Management

6.1 Quality Management System	107
6.2 Hazardous substance management	108
6.3 Supplier Quality Management	111
6.4 Customer Satisfaction Surveys	113



Building upon the achievements in sustainable communication since its release in 2016, Cheng Uei Precision Industry Co., Ltd. (FOXLINK) has continued to deepen its ESG governance indicators, entering its fourth year of issuing sustainability reports. This report comprehensively discloses the practical achievements and key performance indicators of the FOXLINK in 2025 across various aspects, including environmental protection, social inclusion, and sound business operations. We are committed to enhancing the transparency and comparability of sustainability information. By proactively disclosing the company's sustainability strategy map and phased objectives, we aim to witness, together with stakeholders, FOXLINK's determination to pursue long-term value.

Report Scope

1. Period of Information Disclosure: January 1, 2025 to December 31, 2025
2. Scope of Information Disclosure:
 - The financial data is consistent with the annual report and covers the operating performance of the parent company and its subsidiaries.
 - Non-financial performance data is disclosed based on the main production sites, including the Taiwan headquarters (Zhongshan Plant, Dingpu Plant, Minquan Plant); China Dongguan (Fudong and Fuqiang), Kunshan (Fugang, Fushineng, and Fushijin) and Xuzhou Plant; Southeast Asia Vietnam Plants (Ho Chi Minh City and Da Nang), and India Plant.
3. Compared with the reporting boundaries of the 2024 report, Yixin Plant and Taichung Science Park Plant at Taiwan headquarters have been excluded.
4. The statistical data revealed in the report are based on FOXLINK's internal statistics and surveys, utilizing internationally accepted indicators. Where estimates are made, these are noted in the relevant sections. Any changes in historical data due to expanded disclosure scope or external verification are also declared within the report.

Report Management & External Assurance Preparation Basis

This report is prepared in accordance with the Global Reporting Initiative Sustainability Reporting Standards 2021 (GRI Standards 2021) and aligns with the Taiwan Stock Exchange *Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies*. Additional standards followed are as listed below:

- Sustainable Development Goals › SDGs
- United Nations Global Compact Disclosure Requirements
- Task Force on Climate-related Financial Disclosures (TCFD) Framework
- Sustainability Accounting Standards Board (SASB)

Report Management & External Assurance

1. The topics in this report are determined through stakeholders engagement and double materiality assessment. Material topics are discussed by the Sustainable Operation Team under the *Corporate Governance and Sustainable Operation Committee*. The content of the report is reviewed and approved by the head of the Sustainable Operation Team, submitted to the Board of Directors, and published following the Board's approval.
2. The financial statement data serving as the basis for the calculations in this report are presented in New Taiwan Dollars (NTD),exchange rate conversions are based on the rate as of December 31, 2025.
3. If any estimates or assumptions are made, they will be noted within the respective sections. Compared to the previous edition, any changes in departments included in this report will be clearly indicated in the text.
4. AFNOR Asia Ltd. is entrusted to make an independent verification and issue a statement of independent assurance via AA1000AS V3 Type-1 Moderate Assurance.

Aspect	Certification/Verification Items	Certification/Verification Institutions
Economic	Financial Data	PWC Taiwan
Environment	ISO 14001 :2015 Environmental Management System ISO 50001 :2018 Energy Management System QC080000 Hazardous Substance Process Management System ISO 14064-1:2018 GHG Inventory Standards UL2799 Zero-Waste-to-Landfill Certification	Relevant sections explain the third-party certified management systems that each plant has passed
Society	ISO45001: 2018 Occupational Safety and Health Management System RBA Code of Conduct	Relevant sections explain the third-party certified management systems that each plant has passed



Issue Time of the Report

- FOXLINK regularly issues the Sustainability Report in both Chinese and English every year and publishes it publicly available in the Corporate Social Responsibility section of the FOXLINK Precision official website for stakeholders to download and review.
- Last version:Issued in August 2025
- Current version:Issued in August 2026
- Next version:To be issued in August 2027

Contact Information

If you have any question or suggestion about this report, you are welcome to contact us. The contact information is as follows:

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Looking back over the past year, Foxlink Group maintained its consolidated revenue scale. However, profitability was impacted by the offshore wind power project undertaken by Foxwell Energy, a subsidiary of Shinfox Energy, resulting in a phased loss. This project suffered from force majeure factors, including supply chain cost increases driven by geopolitics, extreme weather that reduced working days, and drastic fluctuations in international material prices. These factors led to construction cost overruns, eroding our consolidated profit. In response, Foxlink has taken the most proactive actions. Shinfox Energy is continuously promoting the improvement of its financial structure, strengthening project risk management mechanisms, and initiating negotiations with the owner, Taiwan Power Company Taipower, in accordance with contract mechanisms to strive for additional project payments arising from force majeure factors. We deeply understand this is a responsibility and will resolve project disputes and ensure future steady development with the highest principle of safeguarding the rights and interests of the Company and all shareholders.

Despite the short-term impact on the energy business, Foxlink's core 3C components and system products business still demonstrated strong profitability resilience. In response to the explosion of generative AI technology, we have comprehensively deployed AI-related applications and key components, investing in next-generation high-speed transmission and high-power power management solutions to meet high-performance computing (HPC) demands. To ensure the effectiveness of our transformation, we are converting AI into internal momentum, introducing intelligent management systems to enhance operational efficiency, strictly controlling global operating costs, optimizing capacity allocation, and maintaining the competitiveness of our asset profitability amidst a changing landscape.

When customers seek solutions, our major investments in facilities and equipment are Foxlink's firmest commitment to global diversified production and localized services. In March 2025, the Phase II plant, covering 120,000 square meters in the Da Nang Hi-Tech Park, Vietnam, was successfully commissioned. In November of the same year, to precisely align with market dynamics, Foxlink invested approximately NT\$590 million to acquire a facility of about 140,000 square feet in Texas, USA, initiating the layout of our U.S. manufacturing base. The completion and advancement of these two major strongholds not only represent a substantial expansion of Foxlink's production scale but also deeply reflect our investment strategy of *Glocalization*. While enhancing supply chain flexibility and resilience, we are also dedicated to creating abundant employment opportunities for local societies, hoping to co-prosper with local communities in the process of pursuing corporate growth, and fulfilling our original intention of sustainable development.

On the path to environmental sustainability, Foxlink's steps have never stopped. We are deeply honored to once again receive Common Wealth Magazine's *1.5°C Climate Action Mark*, to be selected for Business Weekly's *Top 100 Carbon Competitiveness* for three consecutive years, and for our Fudong Plant in South China to be awarded the national-level *Green Factory* honor. These iconic recognitions not only prove Foxlink's effectiveness in promoting green transformation, energy conservation, and carbon reduction, but are also concrete demonstrations of our long-term commitment to environmental governance. In 2025, Foxlink will further expand its sustainability vision by officially formulating the *Biodiversity and No-Deforestation Policy*, extending our care to the co-prosperity of natural ecology and local communities. Facing the ecological challenges brought by climate change and urbanization, we deeply understand the urgency of protecting the habitats of native species. Foxlink actively implements ecological restoration actions. Currently, at our Taiwan headquarters and the Dingpu plant area, we have successfully restored *Spiranthes sinensis*, an endangered conservation plant listed in Appendix II of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). We hope to contribute to Taiwan's biodiversity through these delicate and concrete practices, realizing a sustainable blueprint of corporate and natural harmony.

Looking ahead, although the business environment may fluctuate, Foxlink's determination to pursue sustainable operations remains unwavering. We will continue to strengthen governance resilience, deepen core technologies, and face all stakeholders with a responsible attitude, creating more sustainable and outstanding value in an era of transformation.



Chairman
Cheng Uei Precision Industry

Governance

- In 2025, the Group had no record of legal actions involving anti-competitive behavior, anti-trust, or monopoly practices.
- In 2025, participated in 90 price negotiation meetings and conducted anti-corruption advocacy for suppliers. Specifically targeted high-risk procurement positions to implement special audits on integrity red lines. Newly established plant areas, such as the South China Plant, have all completed the establishment of supplier due diligence systems.
- Actively implemented privacy and information security protection this year, successfully maintaining 0 external complaints, regulatory complaints, and incidents of customer data breaches, theft, or loss.
- In 2025, Foxlink obtained a total of 135 patents, including 26 invention patents, 97 utility model patents, and 12 design patents. The technological fields cover diverse product applications such as robotic arms, smart pens, automation machines, VR devices, batteries, e-bikes, and antennas.

Environment

- Honored with the *1.5°C Climate Action Mark* awarded by Common Wealth Magazine.
- Selected for Business Weekly's *Top 100 Carbon Competitiveness* for three consecutive years.
- The Fudong Plant in Dongguan was awarded the national-level *Green Factory* title.
- Achieved a *B* (Management Level) rating in both the 2025 *Climate Change* and *Water Security* assessments by CDP (Carbon Disclosure Project).
- In 2025, Scope 1 and Scope 2 emissions at Foxlink's main production sites decreased by 65.38% compared to the 2021 base year, exceeding the original target of a 42% reduction for three consecutive years. This demonstrates Foxlink's determination and long-term commitment to achieving science-based carbon reduction targets, and we continue to collaborate with value chain partners to foster low-carbon economic growth.
- In 2025, Foxlink Group had no record of environmental regulatory violations or penalties.

Social

- Foxlink Group had no incidents of human rights violations or discrimination.
- The main production sites, Fuqiang Phase II in Dongguan and the Kunshan Plant, obtained the RBA Validated Assessment Program (VAP) Silver certification Status recognition.
- In 2025, Foxlink Group had no record of labor or safety regulatory violations or penalties.
- Deepened DEI Leadership: The proportion of women in management roles successfully increased to 33%, actively implementing the workplace Diversity, Equity, and Inclusion (DEI) framework.
- Stabilized Key Talent: The retention rate of talent in key positions reached a high level of 97%.
- Leap in Learning Organization: Total annual training hours reached 254,623 hours, with average training hours per employee jumping to 13.2 hours, promoting an anytime, anywhere mobile learning model.
- Achieved the goal of 0 occupational fatalities and serious injury incidents throughout the year.
- Internal Talent Circulation: Internal Promotion Rate for Managerial Positions reached 83%, demonstrating a superior talent development mechanism.

Basic Information

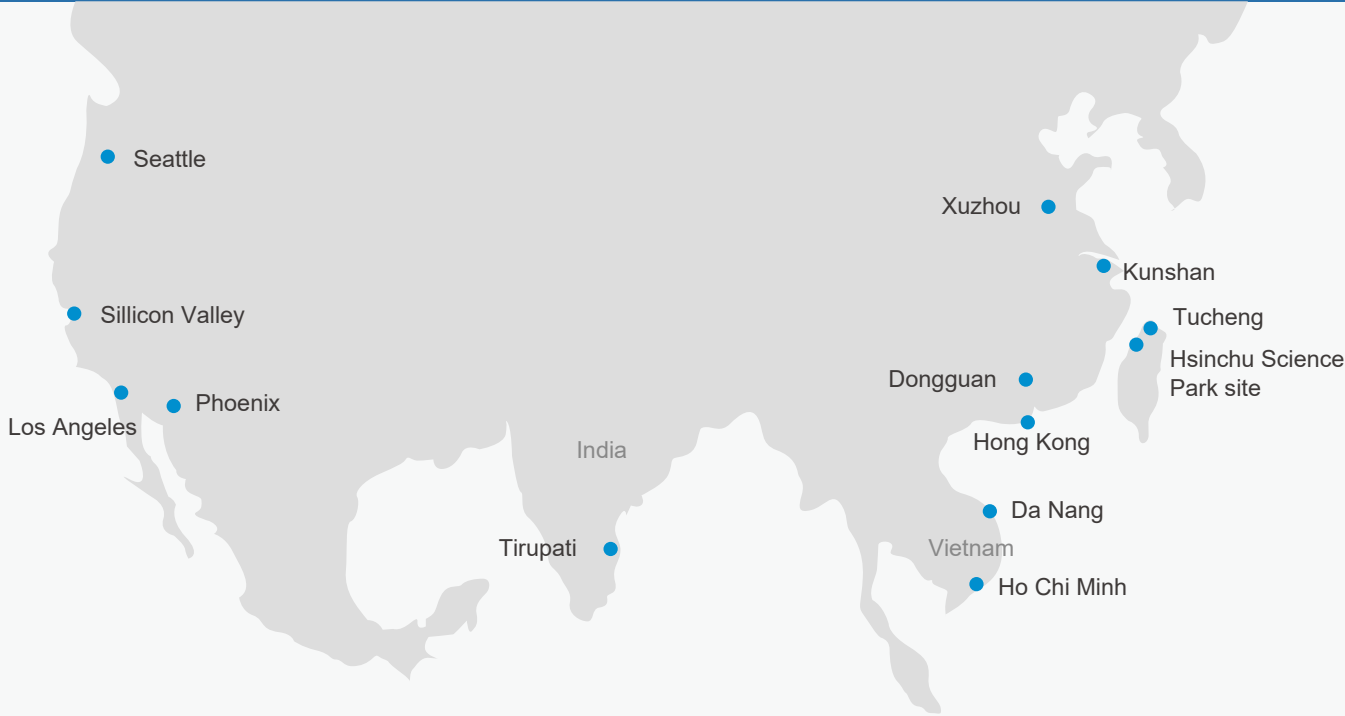
Company Name	Cheng Uei Precision Industry Co., Ltd. (hereinafter referred to as the Group)
Company Code	Stock Code 2392
Date of incorporation	1986/07/14
Paid-in Capital	NT\$5.1 billion
Main Products	Connectors, modules, FPC and other components, bluetooth/headset, mouse, gaming controller and other accessories, and smart watches/ bracelet. System products include air quality detectors and bicycle power-assist control units.
Number of Employees Worldwide	18,904 (as of December 31, 2025)
Headquarters	No.18, Zhongshan Road, Tucheng District, Xinbei City, Taiwan (R.O.C.)
Revenue in 2025 (NTD)	NT\$95 Billion

Business and R&D Strategy

With *Technological Innovation* as its core competitiveness, Foxlink is dedicated to achieving sustainable development goals through cross-disciplinary technology integration and a forward-looking green layout. The Company's R&D strategy focuses on the following three main pillars:

Cross-disciplinary Technology Integration and Innovation:

Deepening core technologies in materials, mechanics, electronics, optics, and acoustics. Through the deep integration of the four major technology platforms—*Mechanics, Optics, Electronics, and Acoustics*—we enhance our product differentiation advantages. We have not only established specialized laboratories for high-frequency, surface treatment, and power supply, but are also actively investing in the development of Artificial Intelligence (AI), cloud computing, and edge computing modules to provide comprehensive data analysis and smart solutions.



Collaborative Development and Market Empowerment:

Closely integrating technology R&D with market demands by deeply participating in customers' new product development processes (Co-design), providing precise technical support and solutions. Through the continuous evaluation and introduction of leading technologies, we strengthen product competitiveness across diverse application scenarios and expand our global market influence.

Low-Carbon Emission Reduction and Green Technology:

Foxlink regards environmental friendliness as the primary principle of R&D, adopting eco-friendly materials with low ecological impact. Simultaneously, we focus on advancements in green technology, promoting the R&D of energy-saving, carbon reduction technologies and renewable energy applications. We are committed to developing products with high environmental benefits to achieve Foxlink's net-zero transition goals.

Product Service

Foxlink is committed to becoming a global leading technology solution provider. Through diversified business models (OEM, ODM, JDM), we co-create sustainable value with global leading brands in fields such as consumer electronics, computer and communications, automotive electronics, and digital content.

1. Vertical Integration and Technological Innovation to Build Differentiation Advantages

Building on the cornerstones of mold development, precision molding, stamping, and automation processes, we deeply integrate material science, precision machinery, electronic circuits, optical inspection, and acoustic technologies. From basic materials and core components to system-level products, Foxlink leverages its strong vertical integration manufacturing advantages. This not only effectively optimizes the cost structure but also builds irreplaceable industry competitiveness by establishing mass production capabilities for key components.

2. Global Layout and Customer Orientation to Strengthen Supply Chain Resilience

Co-creation: Guided by customer needs and closely following the pulse of market leaders, we provide tailor-made, diversified services and technical support through early participation in product development. Meanwhile, in response to the trend of global supply chain fragmentation and regionalization, Foxlink is actively expanding its overseas footprint. We have established production bases in locations such as Da Nang, Vietnam, enhancing global operational efficiency and supply flexibility to meet customers' demands for diverse supply sources.

3. Deploying Energy Services to Build a Green Economic Circular Ecosystem

Foxlink actively responds to the global energy transition by extending its business scope from traditional manufacturing to the green energy industry. We invest in and operate renewable energy power plants—including solar, wind, hydro, and natural gas—cultivating robust green power supply capabilities. We provide comprehensive energy management services encompassing energy-saving technologies, energy storage systems, electromechanical engineering, and power plant operation and maintenance (O&M) as a one-stop service, while also establishing a green power trading platform. By combining green energy services with manufacturing strengths, we strive to build a resource-circular ecosystem, assisting customers and the supply chain in achieving their carbon reduction goals.

Financial Information

The Company's consolidated net sales revenue for the year 2025 was NT\$ 95,016,219 thousand, a decrease of 3.44% compared to the consolidated net sales revenue of NT\$ 98,397,461 thousand in 2024. The net loss after tax for 2025 was NT\$ 3,065,624 thousand, with a loss per share of NT\$ 6.62, representing a decrease of 281.70% compared to the net income after tax of NT\$ 1,687,146 thousand and earnings per share (EPS) of NT\$ 3.65 in 2024.

For the Foxlink Group, 2025 was a year filled with challenges and a critical turning point. This year, the Group maintained its consolidated revenue scale, but experienced a loss in profitability. The primary reason was the major offshore wind power project undertaken by Foxwell Energy, a subsidiary of Shinfox Energy. Influenced by force majeure factors—including supply chain cost increases driven by geopolitics, extreme weather that reduced working days, and drastic fluctuations in international construction material prices—the project suffered from construction cost overruns, resulting in a phased substantial loss that eroded Foxlink's consolidated profit. In response to this situation, the subsidiary Shinfox Energy and its subsidiary Foxwell Energy are continuously promoting the improvement of their financial structure and strengthening project risk control. Relevant projects are being reviewed in accordance with contract mechanisms, and we are actively negotiating with the owner, Taiwan Power Company (Taipower), to apply for additional project payments arising from force majeure factors, to safeguard the rights and interests of the Company, its subsidiaries, and all shareholders.

Despite the impact on the energy business, Foxlink's core 3C components and system products business still maintained stable profitability. Foxlink has actively deployed AI-related application products and key components, investing in the development of next-generation high-speed transmission and high-power power management solutions to meet the explosive demand for high-performance computing (HPC) and terminal intelligence. To ensure the effectiveness of our transformation, the Company is simultaneously enhancing management efficiency and operating mechanisms by introducing AI intelligent systems, optimizing global capacity allocation, and strictly controlling operating costs to enhance overall asset profitability.

External Organization Participation

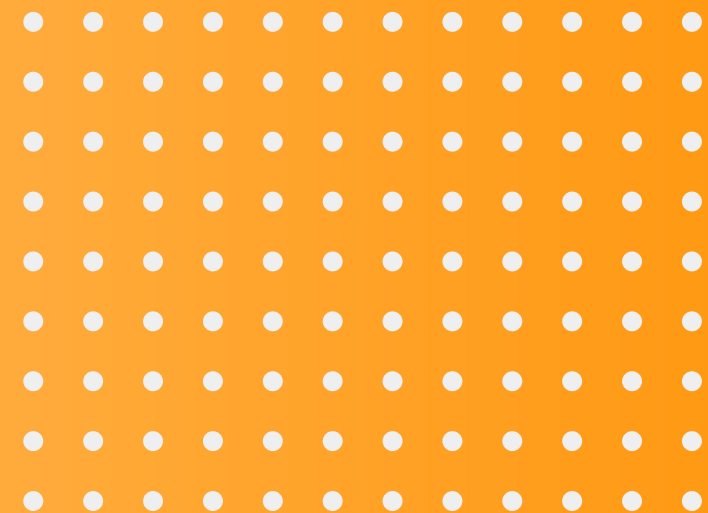
FOXLINK actively joins and participates in relevant industry associations and related activities. Through events organized by these external organizations, the Company gains access to the latest industry and technological insights while fostering positive interactions and relationships with other enterprises.

External Organization	Participation Status
Taiwan Electrical and Electronic Manufacturers' Association	Member
Taipei Computer Association	Member

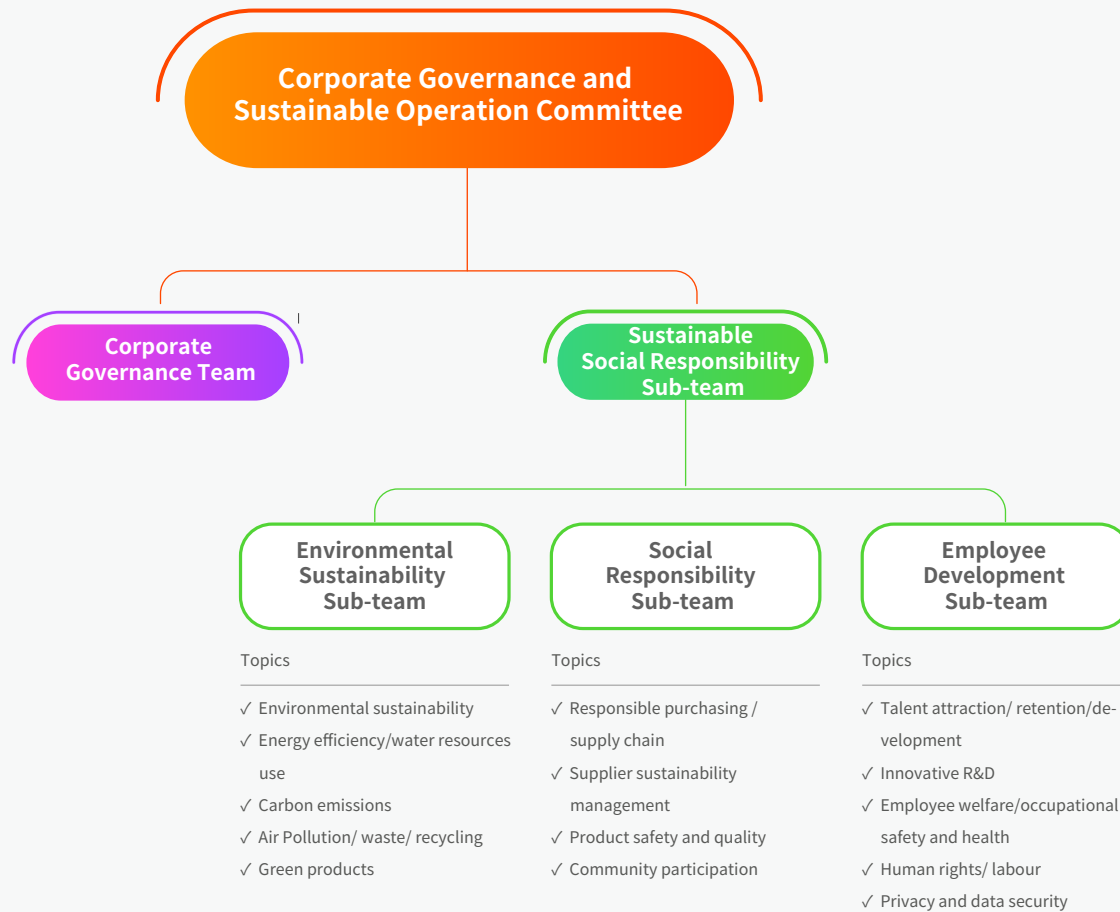
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Sustainable Development

- 1.1 Corporate Governance and Sustainable Operation Committee and Policies
- 1.2 Engagement and Communication of Stakeholders
- 1.3 Identification of Material Topics
- 1.4 SDGs of the United Nations



1.1 Corporate Governance, Sustainable Operation Committee and Policies



Sustainability Policy

The *Corporate Governance and Sustainable Operation Committee* carefully studies international indicators to formulate the *Foxlink Sustainability Policy*, which covers governance, environment, and social aspects. Based on 7 major guidelines, we have constructed a comprehensive set of practical principles, including the Ethical Corporate Management Best Practice Principles, Environmental Policy, Labor Policy, Ethics Policy, and Human Rights Policy, ensuring that every sustainability commitment is backed by rules and regulations.

Through the formulation of specialized policies and management manuals, we translate our sustainability vision into specific daily management processes—from energy management to conflict minerals tracking—comprehensively implementing them across all chapters of the Group to steadily advance towards a sustainable future.

Environmentally Friendly

Promote energy efficiency and reduce carbon emissions to mitigate climate change and lessen environmental impact.

Respect and Protection of Human Rights

Protection of basic employee rights, providing a fair and just working environment.

Corporate Integrity

Establish and implement strict anti-corruption and anti-slavery policies, identify and prevent unfair competitive practices, and set up a fair grievance handling process.



Corporate Sustainability

Ensure transparency in financial reporting, decision-making processes, and other key information, while upholding high standards of business ethics.

Green Supply Chain

Establish a Supplier Code of Conduct requiring suppliers to comply with social responsibility standards. Promote energy saving and carbon reduction among suppliers to build a compliant and sustainable supply chain.

Fair Workplace

Continuous improvement of labor management systems. Training and encouraging employees to engage in the implementation of labor policies.

Risk Management

Establish a comprehensive risk management system to identify, assess, and manage various risks that may impact company operations.



Policy
Linkage

Sustainability Policy

The *Sustainability Management Task Force* is dedicated to promoting the core tasks of social responsibility and formulating the Group-level Labor Policy and Ethics Policy. Led by top management, we call upon all employees to commit to implementation, ensuring that corporate behavior always meets the highest ethical standards.

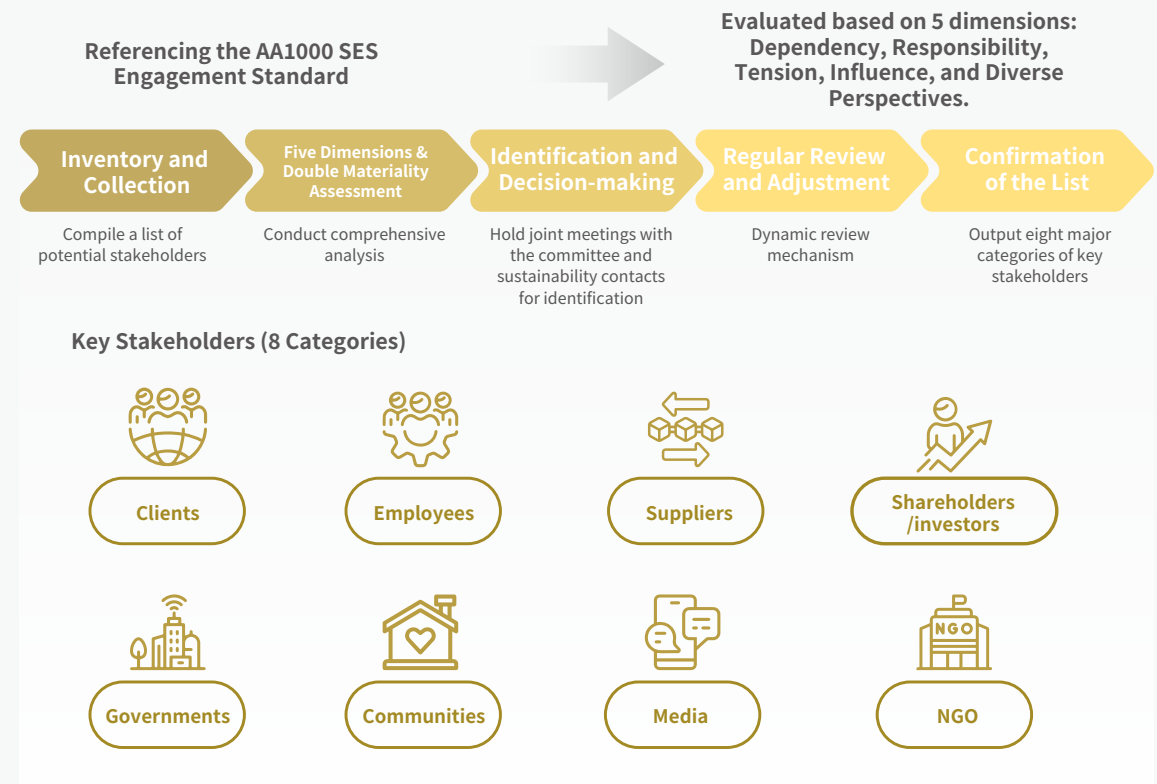
To enhance governance flexibility, we establish and continuously optimize our social responsibility management system, striving to improve working conditions and upgrade employee benefits. We also extend this commitment to the entire value chain by formulating the Supplier Code of Conduct, requiring suppliers and contractors to jointly practice sustainable values and respond to the deep expectations of customers, governments, and stakeholders with concrete actions.

Labor Policy	Ethics Policy
<p>Comply with labor-related law and RBA regulation:</p> <ol style="list-style-type: none">① Prohibition of Forced Labor② Prohibition of child labor③ Reasonable arrangement of working hours④ Legal Wages and Benefits⑤ Humane management⑥ Non-Discrimination⑦ Organize and participate the worker organization freely <p>Maintain continuous improvement of labor management system.</p> <p>Protect the basic rights of employees, provide equality and fair working environment.</p> <p>Train and encourage employees to participate in the practice of labor policy.</p>	<p>Comply with ethics-related law and RBA regulation:</p> <ol style="list-style-type: none">① Business Integrity② No Improper Advantage③ Disclosure of Information④ Intellectual Property Protection⑤ Fair Business, Advertising and Competition⑥ Protection of Identity⑦ Responsible Sourcing of Minerals⑧ Privacy⑨ Non-Retaliation <p>Maintain continuous improvement of ethics management system.</p> <p>Train and encourage employees to participate in the practice of labor policy.</p>

1.2 Engagement and Communication of Stakeholders

To ensure our sustainability strategy accurately responds to expectations, Foxlink conducts regular stakeholder identification processes annually. We adopt the five major evaluation dimensions of AA1000 SES and deeply integrate the principle of Double Materiality (Financial and Impact Materiality).

This year, task force members of the Corporate Governance and Sustainable Operation Committee and the sustainability contacts of various business units identified 8 major stakeholder groups through meetings. These groups include Customers, Employees, Suppliers, Shareholders/Investors, Government, Community, Media, and NGOs. There are no significant changes compared to the previous year, demonstrating a stable stakeholder structure established through long-term operations.



Foxlink views the feedback of stakeholders as the driving force for promoting sustainable development. Through regular and ad-hoc communication channels, we ensure positive interactions between both parties. The relevant communication outcomes and future optimization directions were reported to the Board of Directors on February 20, 2025, serving as the basis for medium- and long-term strategic planning. The engagement and communication outcomes for each category of stakeholders are detailed below.

Stakeholders	Significance to FOXLINK	Topics concerned	Communication Channels and Frequency	Stakeholders	Significance to FOXLINK	Topics concerned	Communication Channels and Frequency
 Clients	The fundamental source of the Group's revenue and value. Their satisfaction and trust sustain market competitiveness.	<ul style="list-style-type: none"> • Risk Management • Information Security Management and Privacy Protection • Talent Recruitment and Retention • Occupational Health and Safety • Energy Management • Climate Change and GHG Management • Hazardous substance management 	<ul style="list-style-type: none"> •Customer Audits (Annually/Irregular) •Customer Satisfaction Surveys (Annually) •Customer Questionnaire / RBA-online Platform (Irregular) •Quarterly Business Review (Quarterly) •Carbon Reduction Targets and Checklists (Irregular) 	 Governments	Architects of the legal frameworks. Their regulations guide compliance.	<ul style="list-style-type: none"> • Risk Management • Financial Performance • Corporate Integrity • Talent Recruitment and Retention • Human Rights and Labor Relations • Occupational Health and Safety 	<ul style="list-style-type: none"> •Examination by competent authorities (Irregular) •Public Hearings and Seminars by Competent Authority (Irregular) •Official correspondence, emails, and telephone communication (Irregular)
 Employees	The most important asset. Their professionalism and well-being directly drive innovation.	<ul style="list-style-type: none"> • Financial Performance • Talent Recruitment and Retention • Human Rights and Labor Relations • Employee training and Development • Occupational Health and Safety 	<ul style="list-style-type: none"> •Employee-employer meeting (Quarterly) •Business unit communication meeting (Monthly) •Opinion survey / satisfaction survey (Irregular/Annually) •Internal publicity channel (Irregular) •Complaint and consultation channel (Irregular) 	 Communities	Social foundation of our operating sites. Good relations build a responsible image.	<ul style="list-style-type: none"> • Energy Management • Climate Change and GHG Management 	<ul style="list-style-type: none"> •External Communication Inbox (Irregular) •The special department responsible for handling appeals in the factory campus (Irregular)
 Suppliers	Key partners in the value chain. Their stability and quality are vital to operational resilience.	<ul style="list-style-type: none"> • Financial Performance • Corporate Integrity • Sustainable Supply Chain • Procurement Practices and Management • Climate Change and GHG Management • Hazardous substance management 	<ul style="list-style-type: none"> •Supplier Audits (Irregular, based on supplier risk assessments) •Supplier Meetings (Irregular) •Requests for Communication (Irregular) •Signing of Supplier Social Responsibility Commitment Letter, Responsible Mineral Procurement Commitment Letter, Environmental Protection and Occupational Safety Declaration Letter (Once for each supplier) •Regular Collection of Conflict Minerals Data (Annually) •Hazardous substances and quality inspection (Annually/Irregular) 	 Media	The media serves as a bridge between the Group and its stakeholders. By conveying timely information about the Group, the media enables stakeholders to access accurate public information and helps continuously strengthen the Company's image.	<ul style="list-style-type: none"> • Corporate Integrity • Regulatory Compliance • Human Rights and Labor Relations 	<ul style="list-style-type: none"> •The special department responsible for handling appeals in the factory campus (Irregular)
 Shareholders / Investors	Capital backers. Their trust relates to financial stability and long-term value creation.	<ul style="list-style-type: none"> • Corporate Governance • Risk Management • Corporate Integrity • Financial Performance 	<ul style="list-style-type: none"> •Shareholders' Meeting (Annually) •Company official website (Irregular) •TWSE MOPS (Irregular) •Annual Report/Sustainability Report (Annually) 	 Non-Governmental Organizations (NGO)	Advocates for social values. Their views help us gain risk insights.	<ul style="list-style-type: none"> • Corporate Integrity • Human Rights and Labor Relations • Occupational Health and Safety • Climate Change and GHG Management 	<ul style="list-style-type: none"> •Accepted by the CSR Department (Irregular)

1.3 Identification of Material Topics

In accordance with the reporting principles of the GRI Standards, Foxlink conducts a material issue analysis annually based on four major principles: inclusivity, materiality, responsiveness, and impact. Simultaneously, we adopt a [Double Materiality] analysis to investigate and analyze the financial impact of sustainability issues on the Company, as well as their impacts on the environment, society, and economy. We prioritize and select the material issues for the current year, formulate sustainability goals, and disclose relevant information in the Sustainability Report. This allows us to review the Group's current sustainability status and communicate the evolution of Foxlink's sustainability strategies and the progress in achieving long-term goals to all stakeholders.

1.3.1 Identification of Sustainability Issues

In identifying sustainability issues, the Group determines the scope of relevant issues based on international sustainability standards and developmental trends, industry regulations and standards, the sustainable practices of leading peers and industry benchmarks, and the Group's vision and goals. Following internal discussions within the Sustainability Management Task Force, 23 sustainability-related issues across three major dimensions—Governance, Social, and Environmental—were summarized to serve as the scope for identifying the report's material topics.

Aspect	Sustainability Issues	Explanation of Changes Compared to Last Year
Governance	Corporate Governance	
	Risk Management	
	Financial Performance	
	Corporate Integrity	
	Regulatory Compliance	
	Innovation and R&D	
	Information Security Management and Privacy Protection	Originally [Information Security]
	Procurement Practices and Management	
	Sustainable Supply Chain	Originally [Supplier Management]
	Customer Relationship Management	New Issues

Aspect	Sustainability Issues	Explanation of Changes Compared to Last Year
Social	Talent Recruitment and Retention	
	Employee Diversity, Equality, and Inclusivity	Originally [Employee rights and pluralistic equality]
	Human Rights and Labor Relations	New Issues
	Employee training and Development	Originally [Employee training and practice]
	Occupational Health and Safety	
	Social Participation	
Environment	Energy Management	
	Climate Change and GHG Management	
	Water Resource Management	
	Waste Management	
	Hazardous substance management	
	Raw Material Usage and Circularity	
	Biodiversity	

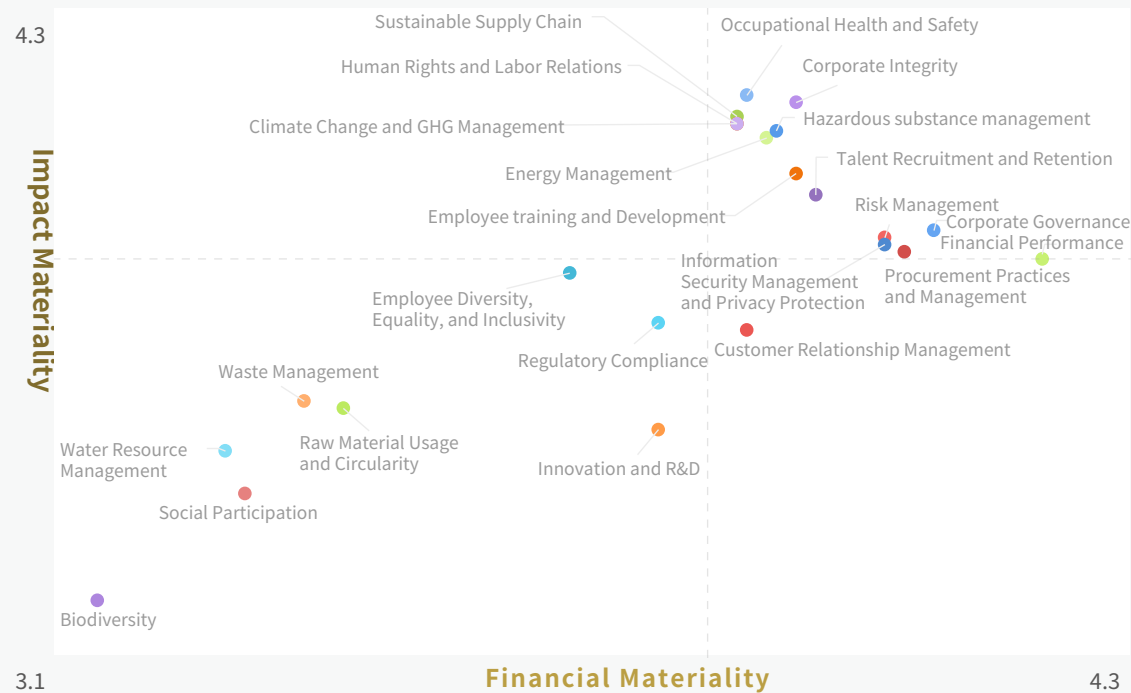
1.3.2 Survey on Material Issues

To identify the material issues for 2025, Foxlink adopted a Double Materiality assessment framework to survey stakeholders. Each issue was scored based on its degree of impact across two dimensions: [Financial Materiality: Impact on the company's finances and operations] and [Impact Materiality: Impact on the environment, society, and economy] (on a scale of 1 to 5, where 1 = Lowest impact, 5 = Highest impact). The consideration of the degree of impact is based on a combination of the severity and likelihood of the event. Simultaneously, we requested stakeholders to select up to three issues with the most significant positive and negative impacts from the 23 chosen issues, based on their perspectives regarding both the financial and operational impacts, as well as the environmental, social, and economic impacts.

1.3.3 Confirmation of Material Issues

Foxlink distributed survey questionnaires to internal and external stakeholder groups and received a total of 122 responses. The Sustainability Committee analyzed the quantitative results of the 23 issues. Following internal discussions and referencing the opinions of internal and external experts, issues with both financial and operational impacts, as well as environmental, social, and economic impacts scoring above 3.8, were listed as the material issues for this year. Ultimately, a total of 14 material issues were evaluated and selected as the focal points of disclosure for this year's report. Other secondary issues will be appropriately disclosed based on their degree of impact as surveyed by stakeholders. Compared to the material issues of the previous year, *Information Security* was renamed to *Information Security and Privacy Protection*, *Supplier Management* was renamed to *Sustainable Supply Chain*, and *Employee Training and Education* was renamed to *Employee Training and Development*. The material issue *Employee Diversity, Equity, and Inclusion* was removed, and *Human Rights and Labor Relations* was newly added. The material issues were submitted to the convener of the Sustainability Management Task Force for review and reported to the Board of Directors.

Double Materiality Matrix



Explanation of Changes Compared to Last Year's Material Topics

Categories	Material Topics in 2024	Material Topics in 2025	Description
Governance	Corporate Governance	Corporate Governance	
	Risk Management	Risk Management	
	Financial Performance	Financial Performance	
	Corporate Integrity	Corporate Integrity	
	Information Security	Information Security Management and Privacy Protection	Renamed
	Procurement Practices and Management	Procurement Practices and Management	
	Supplier Management	Sustainable Supply Chain	Renamed
Social	Talent Recruitment and Retention	Talent Recruitment and Retention	
	/	Human Rights and Labor Relations	New
	Employee training and practice	Employee training and Development	Renamed
	Occupational Health and Safety	Occupational Health and Safety	
	Energy Management	Energy Management	
Environment	Climate Change and GHG Management	Climate Change and GHG Management	
	Hazardous substance management	Hazardous substance management	

1.3.4 Countermeasures for Positive and Negative Impacts of Material Issues

Categories	Material Topics	Positive Actual and Potential Impacts on Foxlink	Negative Actual and Potential Impacts on Foxlink	Response Measures	Responding Chapter
Governance	Corporate Governance	A sound governance structure helps strengthen risk management and decision-making efficiency, enhances company stability and reputation, boosts investor confidence, and promotes long-term sustainable development.	Poor governance may lead to management confusion, damage shareholder rights, corporate image, and reputation, negatively affecting business operations. If not continuously improved, it may affect long-term operational efficiency and competitiveness.	Enhance transparency and Board independence to optimize decision-making quality; regularly benchmark against international governance frameworks (e.g., GRI, SASB, TCFD) to strengthen governance disclosure and enhance investor trust.	2. Corporate Governance
	Risk Management	Effective risk management enhances operational stability and resilience, improves the company's ability to respond to market changes, and ensures business continuity and steady growth.	Poor risk management may lead to financial crises, legal disputes, or reputational damage, adversely affecting market competitiveness. Overly conservative avoidance strategies may restrict emerging growth opportunities.	Establish a risk governance framework, conduct regular risk assessments, and dynamically adjust mitigation strategies to reduce financial losses and reputational impact, ensuring compliance and long-term competitive advantage.	2.3 Risk Management
	Financial Performance	Strong financial performance enhances the Company's market image and investor confidence, providing sufficient resources for business expansion, technological innovation, and international layout.	Poor financial performance may lead to stock price decline and credit rating downgrades, affecting company operations and reputation; if not improved, it may impact talent retention and technological investments.	Continue to strengthen the Company's competitive advantage in R&D and technology, invest in the development and design of new products and technologies, and improve efficiency, reduce costs and reduce the impact of products and processes on the environment.	Basic Information
	Corporate Integrity	Corporate integrity helps enhance the Company's image and reputation, strengthens trust among investors, customers, and suppliers, and reduces legal and compliance risks.	Lack of integrity may result in legal actions or regulatory penalties, severely damaging the Company's reputation and market value; unethical behavior may trigger supply chain disruptions or customer loss, affecting long-term competitiveness.	Zero tolerance for any behavior or activity that violates the rules. Proactively check and accept reports according to the internal rules. Implement anti-corruption policies, and require the signing of integrity commitments covering employees and suppliers.	2.2 Corporate Integrity
	Information Security Management and Privacy Protection	Effective information security management and incident response mechanisms enhance the Company's data protection capabilities, build trust with customers and investors; regular InfoSec audits and drills reduce the risk of data breaches and maintain operational stability.	Poor information security management may lead to data leaks, system outages, or cyberattacks, causing financial losses and reputational damage, and even triggering legal actions and regulatory fines.	•Establish an information security management system and implement employee InfoSec awareness training; •through regular InfoSec audits and drills, reinforce various security measures and patch equipment vulnerabilities to maintain normal system operations.	2.4 Information Security Management and Privacy Protection
	Procurement Practices and Management	Effective procurement practices and management reduce costs and improve resource utilization, thereby enhancing competitiveness and profitability; good supply chain management helps ensure product quality and delivery efficiency, boosting customer satisfaction.	Poor procurement management may lead to cost overruns, supply chain disruptions, or quality issues, affecting operations and reputation; over-reliance on a single supplier or market may increase the risk of supply crises.	Establish supplier evaluation and audit mechanisms, strengthen internal compliance audits; and develop diversified supply chain layouts and contingency plans. Foster long-term strategic partnerships and maintain transparent communication to reduce disruption risks.	5. Responsible Supplier Management
	Sustainable Supply Chain	Implementing sustainable supply chain management helps build a green and sustainable supply chain, increases customer recognition of sustainable supply chain management, collaborating with sustainable suppliers reduces carbon footprints, improves social responsibility performance, and promotes the achievement of sustainable development goals.	Poor supplier management may lead to environmental pollution, labor rights violations, and other risks within the supply chain, damaging the Company's sustainability image.	Establish a supplier management platform, determine the supplier sustainability document grading method, investigate the green qualification of major suppliers and the global sites of suppliers, and collect information on sustainable local procurement sites.	5. Responsible Supplier Management

Categories	Material Topics	Positive Actual and Potential Impacts on Foxlink	Negative Actual and Potential Impacts on Foxlink	Response Measures	Responding Chapter
Social	Talent Recruitment and Retention	Effective talent recruitment and retention strategies enhance the Company's competitive-ness and innovation capabilities by attracting top talent and maintaining high-performing teams.	Poor recruitment and retention mechanisms may lead to the loss of key talent, affecting business continuity; high turnover rates increase recruitment and training costs and negatively impact team morale and corporate culture.	Provide competitive compensation and benefits, clear promotion paths, continuous training opportunities, and a positive work environment to enhance employee belonging and satisfaction; focus on employee career planning, implement Employee Assistance Programs (EAP), and create a positive corporate culture.	3.3.1 Talent Recruitment and Retention
	Human Rights and Labor Relations	Promoting diversity and equality policies enhances employee satisfaction and corporate image; good labor-management relations boost employee productivity and retention rates.	Ignoring human rights management may trigger employee grievances or labor disputes, leading to legal actions and regulatory fines; a lack of a diverse and equal environment may lead to the loss of outstanding talent, weakening competitiveness.	Comply with the RBA Code of Conduct, formulate human rights policies, and establish labor-management meetings and grievance mechanisms; provide a harmonious and equal workplace to create corporate operational performance.	3.1 Human rights management 3.5 Healthy Workplace and Two-Way Communication
	Employee training and Development	Comprehensive training and career development programs help improve employee satisfaction and loyalty, fostering corporate cohesion.	•Poor training planning or insufficient resources may result in ineffective training, wasting time and company resources; •failure to provide complete career development planning results in decreased employee belonging and increased turnover rates.	FOXLINK values the development of employees' personal potential and professional interests by providing management courses, continuously improving onboarding programs, and offering industry technology, digital transformation, and ESG courses. Online management courses are also available to enhance diverse learning methods.	3.3.2 Employee training and Development
	Occupational Health and Safety	Improves employee satisfaction and productivity while reducing workplace injuries and related costs;	Poor management of occupational health and safety may lead to workplace accidents, legal actions, or fines, lowering employee morale and customer trust.	The Group implements the international occupational health and safety management system, continuously improves the intrinsic safety of hardware equipment, and strengthens the change management requirements. Prepare and execute the automatic inspection of mechanical equipment.	3.7 Occupational Health and Safety
Environment	Energy Management	Actively responding to climate change and effectively managing greenhouse gas emissions enhances environmental performance and corporate image, reduces energy costs and regulatory risks, and supports sustainable development and market competitiveness.	Poor energy management may lead to energy waste and increased costs, adversely affecting profitability and environmental performance; over-investing in energy management technologies may increase short-term financial pressure.	Establish an energy risk assessment framework and implement ISO 50001 and ISO 14064 management systems. Promote energy collaboration strategies within the supply chain, assess current renewable energy usage, and enhance employee participation in energy-saving efforts to maximize reduction benefits.	4.1 Energy Management
	Climate Change and GHG Management	Proactively addressing climate change enhances environmental performance and corporate image, reduces energy costs and regulatory risks.	Insufficient management of climate change and greenhouse gases may result in regulatory fines or market exclusion, increasing operational costs.	Implement renewable energy, improve energy efficiency, and set science-based carbon reduction targets. Continuously disclose carbon emissions and engage in improvement cycles to effectively manage transition risks and potential cost impacts.	4.2 Climate Change and GHG Management
	Hazardous substance management	Effective management of hazardous substances helps enhance the Company's environmental image and builds trust with customers and investors;	Hazardous substance management requires significant capital and resources, which may increase operational costs; poor management may lead to environmental pollution and employee health issues, subsequently triggering legal actions and damaging brand reputation.	Promote green supply chain management by considering the avoidance of hazardous raw materials during product design, improving product performance, and facilitating disassembly or recycling to reduce environmental impact.	6.2 Hazardous substance management

1.3.5 Double Materiality Impact Analysis

(1) Impact Analysis:

Following the principle of double materiality, we examine the key significance of each material issue on internal operational performance and external sustainable development from two dimensions: *Financial Materiality* and *Impact Materiality*.

In the governance dimension, corporate governance, ethical corporate management, financial performance, procurement practices and management, and a sustainable supply chain are of utmost importance. A sound corporate governance and risk management mechanism can mitigate legal and compliance risks, attract long-term investment, while implementing transparent information disclosure and enhancing stakeholder trust. Robust financial performance ensures corporate resilience, providing sufficient funding for sustainable transition, and stabilizing capital market order. In addition, procurement practices and management, as well as a sustainable supply chain, not only ensure a stable supply of raw materials and enhance cost-effectiveness but also drive the upgrading of supply chain partners through prioritizing local procurement and fair labor practices, thereby elevating brand reputation and market share. These serve as crucial cornerstones for the Group's commercial sustainability.

In the social dimension, key issues include human rights and labor relations, and occupational health and safety. Implementing Human Rights and Labor Practicesmanagement can mitigate the risks of management interruption and legal liabilities, safeguarding fundamental labor rights and building a harmonious labor relationship by creating an equitable workplace. Furthermore, promoting occupational health and safety not only reduces medical costs, productivity losses, and insurance premiums but also decreases workplace injuries, boosting employee trust and loyalty. Together, these measures create a safe, equitable, and developmental work environment for employees, exerting a positive impact on the stability and quality enhancement of the social workforce.

Energy management and climate change and greenhouse gas management are also key issues in the environmental dimension. Effective energy management can directly lower operational costs and utility expenses, while enhancing environmental competitiveness, reducing reputational risks, and improving operational efficiency. Actively addressing climate change and greenhouse gas management helps alleviate the burden of carbon fees and taxes, seize business opportunities in low-carbon transition, contribute to global climate action, and elevate the corporate green image. These environmental actions not only lower regulatory risks and operational costs but also respond to stakeholders' expectations for sustainable development, creating long-term competitive advantages for the Group.

Impact Analysis of Material Issues

Aspect	Material Topics	Impact Factors	GRI Standards	SASB Standards
Governance	Corporate Governance	Financial Materiality: Avoid regulatory penalty risks; enhance long-term investment attractiveness. Impact Materiality: Strengthen Board functions; implement transparent information disclosure; enhance stakeholder trust.	GRI 2-9~2-21	
	Risk Management	Financial Materiality: Reduce losses from operational disruptions and market volatility; improve capital utilization efficiency. Impact Materiality: Ensure operational stability; safeguard stakeholder rights.	GRI 2-23	
	Financial Performance	Financial Materiality: Enhance financial resilience; ensure funding for sustainable transition investments. Impact Materiality: Stabilize capital market order; ensure social welfare and environmental investments.	GRI 201	
	Corporate Integrity	Financial Materiality: Avoid losses from commercial disputes; expand high-quality business opportunities. Impact Materiality: Maintain fair market competition; lead the elevation of business ethics.	GRI 205 GRI 206	

Aspect	Material Topics	Impact Factors	GRI Standards	SASB Standards
Governance	Information Security Management and Privacy Protection	Financial Materiality: Avoid compensation and operational disruptions caused by data breaches; turn InfoSec capabilities into a competitive advantage. Impact Materiality: Enhance customer trust; create long-term value for the brand and assets.	GRI 418	
	Procurement Practices and Management	Financial Materiality: Ensure stable supply of raw materials; enhance cost-effectiveness. Impact Materiality: Support local suppliers; promote balanced regional economic development.	GRI 204	TC-ES-440a.1
	Sustainable Supply Chain	Financial Materiality: Reduce supply chain regulatory risks; build a green and resilient supply chain. Impact Materiality: Drive the upgrading of supply chain partners; promote the healthy development of the industrial ecosystem.	GRI 308 GRI 414	TC-ES-320a.2 TC-ES-320a.3 TC-ES-440a.1
Social	Talent Recruitment and Retention	Financial Materiality: Reduce the loss of key talent and recruitment costs; stabilize the talent pool to maintain competitive advantages. Impact Materiality: Provide a friendly workplace and competitive remuneration, promoting workforce stability and diverse development.	GRI 202 GRI 401	
	Human Rights and Labor Relations	Financial Materiality: Reduce management interruption and legal liability risks; maintain organizational stability. Impact Materiality: Create an equitable workplace; safeguard fundamental labor rights; build harmonious labor relations.	GRI 405, GRI 406 GRI 407, GRI 409	
	Employee training and Development	Financial Materiality: Reduce costs associated with decreased productivity and errors; enhance innovation capabilities. Impact Materiality: Enhance personal competitiveness and career development opportunities; promote the overall quality enhancement of the workforce.	GRI 404	
	Occupational Health and Safety	Financial Materiality: Reduce stoppage losses, medical compensation, regulatory fines, and insurance premiums caused by occupational injuries. Impact Materiality: Reduce workplace injuries; boost employee trust and loyalty.	GRI 403	TC-ES-310a.1 TC-ES-320a.1
Environment	Energy Management	Financial Materiality: Alleviate energy cost pressures; respond to customers' low-carbon expectations. Impact Materiality: Reduce resource consumption and environmental burden.	GRI 302	
	Climate Change and GHG Management	Financial Materiality: Lower the burden of carbon fees and taxes and extreme climate risks; seize business opportunities in low-carbon transition. Impact Materiality: Contribute to global climate action; elevate the corporate green image.	GRI 201, GRI 302 GRI 305	
	Hazardous substance management	Financial Materiality: Avoid regulatory fines; enhance brand value. Impact Materiality: Protect ecosystems and human health; fulfill social responsibilities.	GRI 416	

(2) Positive and Negative Impacts of Material Issues

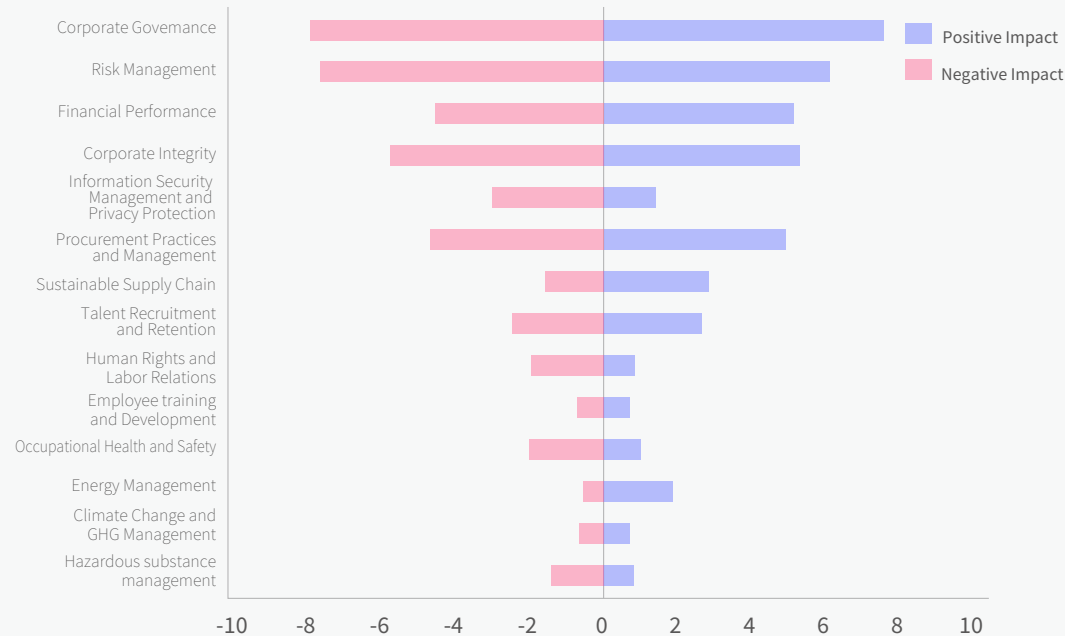
To grasp the dual implications of various sustainability issues for the Group, we examined them from two dimensions: the *Financial Dimension* and the *External Impact Dimension*. These were further divided into positive and negative aspects, and stakeholders were invited to evaluate them. The financial dimension explores the potential gains and losses of issues on the company's revenue and costs; the external impact dimension examines the possible contributions or impacts of issues on the environment, society, and economy. Among them, negative impacts focus on risk control and loss prevention, while positive impacts highlight potential business opportunities and external benefits.

From the analysis of the financial dimension, *Corporate Governance*, *Risk Management*, and *Corporate Integrity* rank at the top for both positive and negative impacts: the effective management of these issues is viewed as a key driver for creating financial value. Conversely, poor handling is most likely to lead to related financial losses for the company. This highlights that a robust governance mechanism is not only an engine for value creation but also the primary line of defense against financial risks.

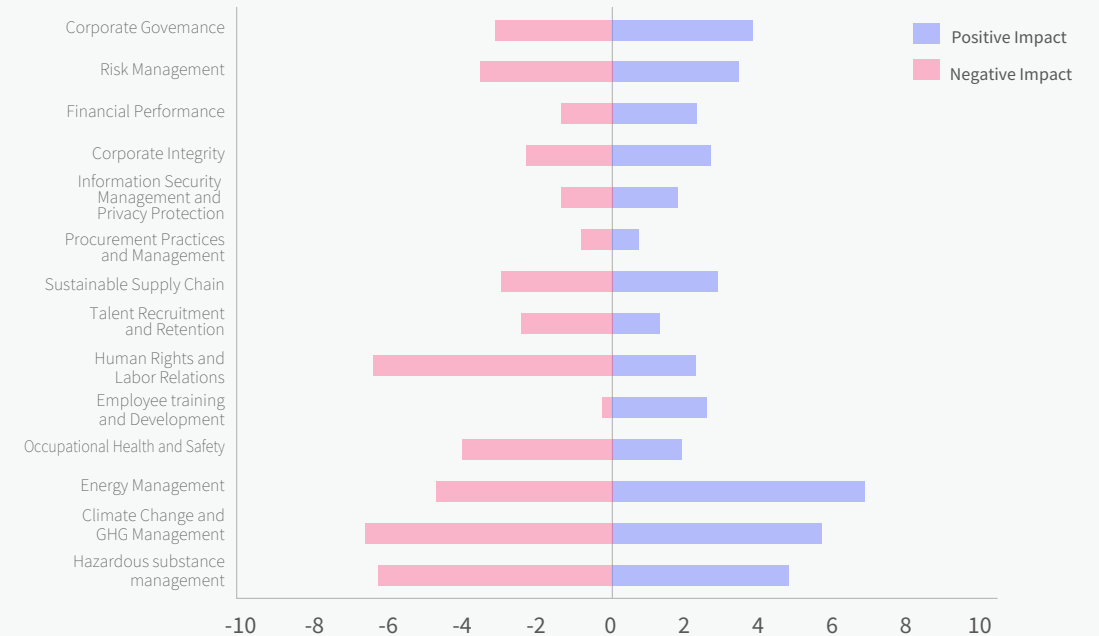
Shifting to the external impact dimension of the environment, society, and economy, *Energy Management*, *Climate Change and GHG Management*, and *Hazardous Substance Management* demonstrated the most significant positive contributions, confirming that the Group's investments in environmental issues are effectively translated into external sustainable value. However, the evaluation results of negative impacts remind us that inadequate control over *Human Rights and Labor Relations*, *Climate Change and GHG Management*, and *Hazardous Substance Management* could trigger severe social and environmental impacts, necessitating the strengthening of management mechanisms with equal effort.

Ranking of Impacts of Material Issues

Financial Impact Ranking



Environmental, Social, and Economic Impact Ranking



1.3.6 Table of Material Topic Boundaries

●: Direct impact ○: Contributing to impact ▲: Directly related to this impact through business relations

Aspect	Material Topics in 2025	GRI Standards	SASB	Responding Chapter	Upstream	Operation Process		Downstream	Other Stakeholders			
					Suppliers	Employees	Shareholders/ Investors	Clients	Governments	Communities	NGO	Media
Governance	Corporate Governance	Self-definition	Non-material Topic	2. Corporate Governance		●	▲	▲	○	○		○
	Risk Management	Self-definition	Non-material Topic	2.3 Risk Management		●	▲	▲	○	○		○
	Financial Performance	GRI 201	Non-material Topic	Basic Information	○	●	▲	▲	○			
	Corporate Integrity	GRI 205 GRI 206	Non-material Topic	2.2 Corporate Integrity	○	●	▲	▲	○			
	Information Security Management and Privacy Protection	GRI 418	Non-material Topic	2.4 Information Security Management and Privacy Protection	○	●	▲	▲				
	Procurement Practices and Management	GRI 204	TC-ES-440a.1	5. Responsible Supplier Management	○	●		○				
	Sustainable Supply Chain	GRI 308 GRI 414	TC-ES-320a.2 TC-ES-320a.3 TC-ES-440a.1	5. Responsible Supplier Management	○	●		○				
Social	Talent Recruitment and Retention	GRI 202 GRI 401	Non-material Topic	3.3.1 Talent Recruitment and Retention		●			○		▲	
	Human Rights and Labor Relations	GRI 406 GRI 408 GRI 409	TC-ES-310a.1	3.1 Human rightsmanagement 3.5 Healthy Workplace and Two-Way Communication		●		○	○		▲	▲
	Employee training and Development	GRI 404	Non-material Topic	3.3.2 Employee training and Development		●			○			
	Occupational Health and Safety	GRI 403	TC-ES-320a.1	3.7 Occupational Health and Safety		●					▲	▲
Environment	Energy Management	GRI 302	Non-material Topic	4.1 Energy Management	○	●	▲	▲	○	○	▲	
	Climate Change and GHG Management	GRI 201 GRI 302 GRI 305	Non-material Topic	4.2 Climate Change and GHG Management	○	●	▲	▲	○		▲	▲
	Hazardous substance management	GRI 416	TC-ES-440a.1	6. Quality Management	○	●		▲			▲	

1.4 SDGs of the United Nations

Facing global climate and social challenges, Foxlink upholds its corporate citizenship responsibilities and comprehensively benchmarks against the UN Sustainable Development Goals (SDGs). Based on the impact analysis of core issues, we focus on 9 core indicators across three major areas: environmental protection, social inclusion, and transparent governance.

Environment



6.3 Improve water quality and wastewater treatment

Reduce pollution, eliminate dumping, halve the proportion of untreated wastewater, and substantially increase recycling and safe reuse globally.

6.4 Increase water-use efficiency

Substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity.

- Achieved a *B* (Management Level) rating in the 2025 *Water Security* assessment by CDP (Carbon Disclosure Project).
- Water reduction: Total water consumption in 2025 was 2,505 km³ (a significant decrease of 305 km³ compared to 2024).
- Recycling efficiency: The total water recycling rate increased to 8.10% in 2025, a growth of 0.57% from the previous year.
- Future indicators: Set a target of a 2.85% reduction in WCI (Water Consumption Intensity, i.e. per-capital water consumption) for 2026, continuously reducing environmental impact.

Sustainable Environment

4.3 Water Resource Management and Risk Assessment



7.2 Increase the share of renewable energy

By 2030, increase substantially the share of renewable energy (solar, wind, hydro, geothermal, etc.) in the global energy mix.

7.3 Double the rate of improvement in energy efficiency

By 2030, double the global rate of improvement in energy efficiency (i.e., doing more with less energy).

- The proportion of renewable energy usage reached 57.38% in 2025, with a plan to reach 60% by 2030.
- Total energy consumption in 2025 decreased by 12.47% compared to 2024.
- Promote self-generated and self-consumed solar power equipment: In 2025, the installed capacity of solar power systems reached 12,387.9 kWp. The solar power system at the Da Nang plant in Vietnam will be connected to the grid in 2026. By then, the total installed capacity of solar power across all Foxlink plants will reach 15,798 kWp.

Sustainable Environment

4.1 Energy Management



13.3 Enhance climate change education and awareness

Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

- Achieved a *B* (Management Level) rating in the 2025 *Climate Change* assessment by CDP (Carbon Disclosure Project).
- In 2025, Scope 1 and Scope 2 emissions at Foxlink's main production sites decreased by 65.38% compared to the 2021 base year, exceeding the original target of a 42% reduction for three consecutive years.

Sustainable Environment

4.2 Climate Change and GHG Management

Social

**3.9 Reduce deaths from chemicals and pollution**

Substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

- Major production plants have comprehensively implemented the Chemical Management Policy, Hazardous Substances and Materials Management Specifications, ISO 14001, ISO 45001, and UL 2799 certifications.

Sustainable Environment

Occupational Health and Safety

**4.4 Boost Employment Skills**

Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

- In 2025, online training was expanded. The accumulated number of training instances for active employees reached 170,000, with total training hours reaching 254,623 hours.
- In 2025, the average training hours per employee reached 13.2 hours.

Corporate Governance

Building a Diverse and Inclusive

3.3.2 Employee training and Development

**5.4 Recognize unpaid household and caregiving work**

Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate.

- In 2025, 4 employees in the Taiwan plant applied for unpaid parental leave, and the actual return-to-work rate after parental leave reached 40% (for female employees).
- The proportion of female management reached 33%, exceeding the 2025 target of 32%.

Building a Diverse and Inclusive

3.2.1 Diverse Workforce

3.6.1 Friendly Marriage, Childbirth and Family Care Measures

Corporate Governance

5.5 Ensure equal leadership opportunities

Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

**8.5 Full employment and equal pay for all**

By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.

- The Taiwan plant employs 10 persons with disabilities, accounting for 1.1% of the workforce, which complies with the regulation of employing no less than 1% of the total number of employees.
- Foxlink Group firmly implements equal pay for equal work, completely eliminating any compensation disparities based on factors such as region, race, ethnicity, background, social class, descent, religion, physical disability, gender, sexual orientation, pregnancy, marital status, union membership, political affiliation, and age.

Building a Diverse and Inclusive

3.2.1 Diverse Workforce

8.8 Protect labor rights and safe working conditions

Protect labour rights and promote safe and secure working environments for all workers, including migrant workers and those in precarious employment.

Governance



16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children.

16.5 Substantially reduce corruption and bribery in all their forms.

16.b Promote and enforce non-discriminatory laws and policies for sustainable development.

- Ensure company operations comply with labor, environmental, and business laws; in 2025, the plants received no relevant penalties.

Corporate Governance



17.16 Enhance the global partnership for sustainable development

Complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and resources.

- Completed carbon reduction initiation and inventory counseling for 12 suppliers, successfully achieving 100% CFE (Carbon Free Energy) and over 90% Zero Waste to Landfill.
- In 2025, the localized procurement rate reached 83% at the Taiwan plant and 73% at the Mainland China plants.
- Launched the Supplier Sustainability Management Platform implementation plan: In 2025, focusing on partners with certifications such as ISO 14064, ISO 14067, ISO 50001, or SBTi, completed the onboarding and training of 15 pilot suppliers.

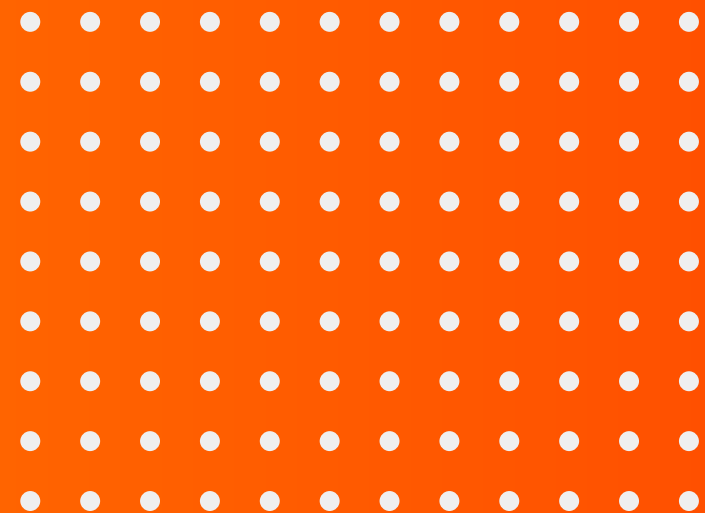
Sustainable Environment



02

Corporate Governance

- 2.1 Governance Operations
- 2.2 Corporate Integrity
- 2.3 Risk Management
- 2.4 Information Security Management and
Privacy Protection
- 2.5 Intellectual Property Management Plan



Material Topic

Corporate Governance, Risk Management, Financial Performance, Corporate Integrity, Information Security Management and Privacy Protection

Policies and Commitments

1. Policies and Commitments
2. Strengthen Board functions
3. Fulfill supervisor functions
4. Respect stakeholder rights
5. Enhance information transparency



Goals and Actions

Short-term Goals

1. In 2026, conduct educational training related to ethical corporate management advocacy, requiring participation from high-risk functions such as procurement, sales, and finance executives, ensuring 100% advocacy coverage across major operating sites.
2. In 2026, regularly review the qualifications and transaction records of core suppliers across various procurement categories. Incorporate major procurement transactions into sampling audits in a timely manner to ensure an 80% completion rate for reviewing the effectiveness of procurement negotiation controls.
3. In 2026, the Company will continue to enhance the FoxKM Smart Management Platform to strengthen each unit's proficiency in its application, leveraging intelligent generation functions to improve the use of corporate data assets.
4. In 2026, all 2 externally facing websites will be incorporated into the Web Application Firewall(WAF) management system.
5. Regularly conduct social engineering drills via email and provide protection advocacy to enhance employees' ability to identify and stay alert to malicious phishing emails, effectively preventing potential social engineering attacks from the endpoints.

Middle & Long-term Goals

1. Regularly update major risk items and management focuses based on internal and external environments and review results to maintain the appropriateness of the content.
2. Integrate ethical Corporate Integrity requirements into key operational processes and management regulations to align the system with daily operations.

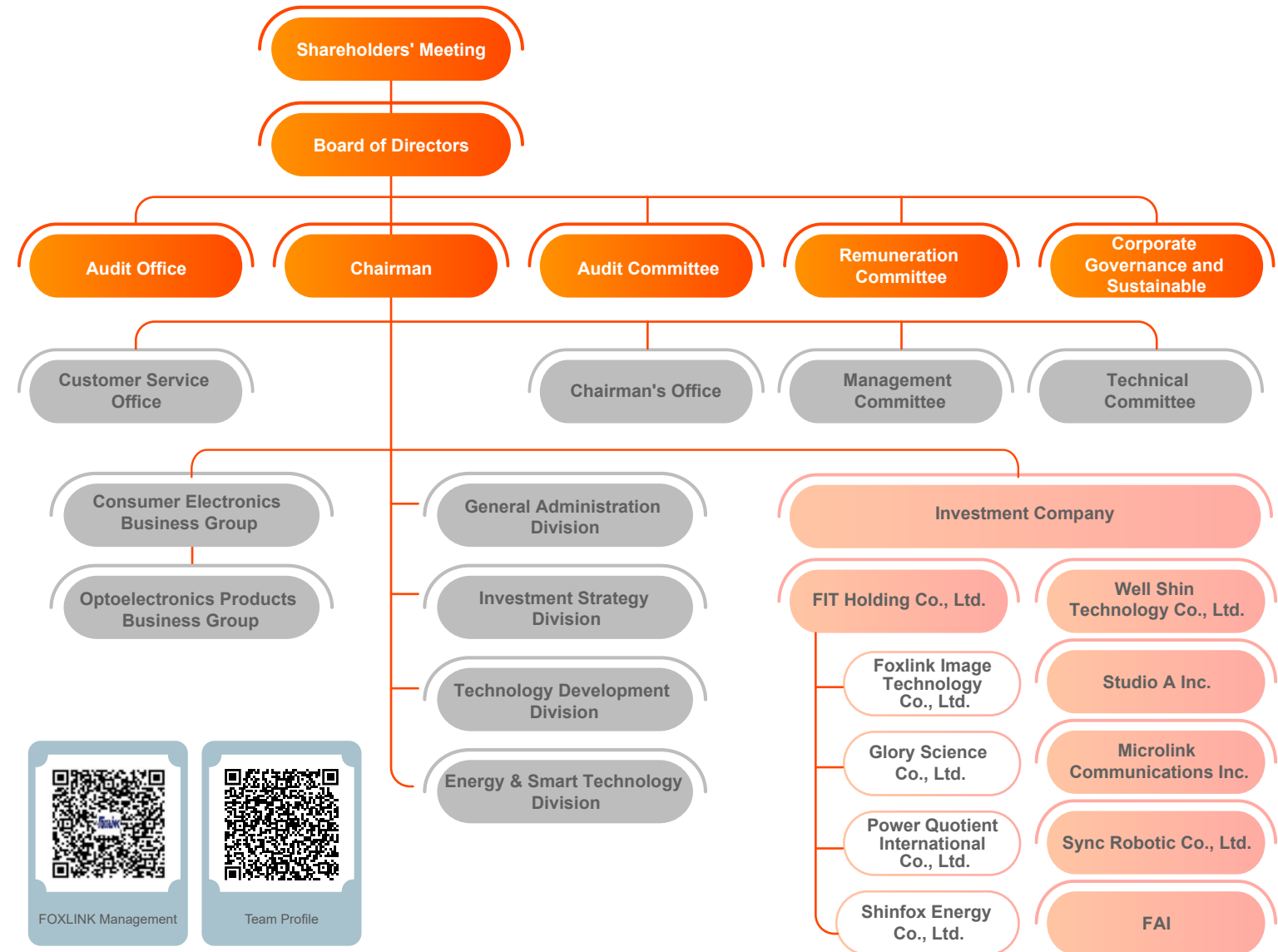
2.1 Governance Operations

2.1.1 Overview of Corporate Governance

Foxlink Group has established a Board of Directors in accordance with legal regulations, comprising directors and independent directors who jointly bear the responsibility for the Group's governance and business strategies. While safeguarding shareholder equity, the Board also considers the rights and interests of all stakeholders—including employees, customers, shareholders/investors, labor unions, suppliers/contractors, government agencies, non-governmental organizations (NGOs), and the media—as guiding principles. The general managers of each business group regulate and guide the operational affairs of their respective units based on the Board's guiding principles. According to the Board's regulations, any director whose personal interests or the interests of the legal entity they represent conflict with the proposals listed by the Board must not participate in discussion and voting. They must recuse themselves during the discussion and voting, and must not act as a proxy for other directors to exercise their voting rights.

The Group complies with the Corporate Governance Best Practice Principles and promotes a board diversity policy. The Board currently consists of 9 members, including 4 independent directors, possessing diverse and complementary industry experience and professional backgrounds in finance and accounting. Going forward, the Board will continue to maintain a structure composed of external professionals and internal senior management, using the annual *Board Performance Evaluation Results* as a reference for director nomination and reappointment. For more details, please scan the QR code to view the complete profile of the Foxlink Group management team.

The Group's Board of Directors has established an independent Audit Office and built a sound internal control system. We firmly believe that transparent operations and a sound, efficient Board are the core of corporate governance. In addition to dedicating itself to safeguarding shareholder equity, the Board actively promotes corporate sustainability management strategies and fulfills its supervisory and guiding responsibilities. To enhance sustainable governance performance, the Sustainable Development Committee regularly reports the implementation of sustainability initiatives to the Board, ensuring that all indicators align with the Group's strategies. Furthermore, the Group continuously conducts sustainability-related training to help Board members grasp global sustainability trends and developments, thereby improving decision-making quality and governance efficacy.



2.1.2 Conflict of Interest Avoidance

The Group has established the *Corporate Governance Best Practice Principles* and the *Corporate Integrity Operation Procedures*. These regulations require directors, managers, and other stakeholders attending or present at board meetings to disclose any significant conflicts of interest regarding the agenda items that involve themselves or the legal entities they represent. The parties involved in the conflict must strictly implement the principle of recusal and must not participate in discussions and voting, in order to maintain the fairness and transparency of the Group's decision-making.

Item	Description
Remuneration Committee Resolutions	In the 2025 board remuneration allocation, individual directors with conflicts of interest are required to recuse themselves during meetings, which has been effectively executed.
Related-Party Regulations	Employees who have familial relationships within the Group are prohibited from having direct supervisory or subordinate roles to avoid conflicts of interest and fairness issues.
Insider Trading Restrictions	1. Group insiders (including directors and employees) are prohibited from trading stocks after learning of unpublished financial reports or performance data. 2. Additional restrictions for directors: - No stock trading during the 30-day blackout period before the annual financial report announcement. - No stock trading during the 15-day blackout period before the quarterly financial report announcement.

2.1.3 Functional Committees and Their Composition

The Group has established the Audit Committee, the Remuneration Committee, and the Corporate Governance and Sustainable Operation Committee. Each committee operates efficiently with clearly defined responsibilities, providing a solid foundation for the Group's regulatory governance, risk management, and sustainable development.

In accordance with the Securities and Exchange Act, the Group established the Audit Committee in 2017. The Audit Committee reviews and oversees areas including the appropriateness of the Group's financial reporting, the independence and performance of the appointed certified public accountants, the effectiveness of internal controls, compliance with laws and regulations, and other operational risks. In 2025, a total of 5 meetings were held.

To implement corporate governance and establish sound compensation for directors and executives, the Group has established a *Remuneration Committee*, which is composed entirely of the Company's independent directors. The main duties of the Remuneration Committee are to assist the Board of Directors in formulating and regularly reviewing and evaluating the policies, systems, standards and structures for the achievement of performance objectives and remuneration of directors and managers for the sustainable development of the Group. In compliance with regulations, the Remuneration Committee convened two meetings in 2025.

On November 12, 2021, the Group established the *Corporate Governance and Sustainable Operation Committee*, which is divided into the Corporate Governance Team and the Sustainability Management Team. To implement corporate governance, enable the Board to fulfill its proper functions, and safeguard investors' rights and interests, the Board passed a resolution on March 26, 2022, appointing Special Assistant Kufn Lin of the Investment Strategy Department as the Chief Corporate Governance Officer. The primary responsibilities include overseeing the implementation of corporate social responsibility (CSR) and sustainable management matters; reviewing the formulation and amendment of important regulations and systems such as the Group's Corporate Social Responsibility Best Practice Principles, Corporate Governance Best Practice Principles, and Ethical Corporate Management Best Practice Principles, and submitting them to the Board for resolution; supervising and guiding the Group's participation in various corporate governance evaluations, assessment results, and Board performance evaluations, and reporting the evaluation results to the Board, among other duties. A total of 2 meetings were convened in 2025.

01 Independence

The Group's Board of Directors consists of 9 members, including 4 independent directors. The Audit Committee comprises 4 directors, all of whom (100%) are independent directors. The Remuneration Committee has 4 directors, with 100% being independent directors. The Corporate Governance and Sustainable Operation Committee includes 5 directors, with 20% being non-independent directors and 80% independent directors.



02 Diversity

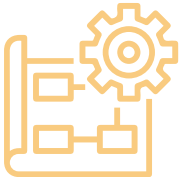
The current directors and independent directors possess professional backgrounds in accounting, industry, finance, marketing, and technology. They have strong professional skills and extensive industry experience. In 2023, The Company appointed an accomplished independent director in the field of accounting, enhancing the comprehensive expertise of independent directors. This appointment facilitates the identification of issues within the Group from an outsider's perspective via their professional knowledge.



Diversity Items Name		Core Competencies in Diversity							
		Operational Judgment	Accounting and Financial Analysis	Operations Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership	Decision-making Ability
Director	T.C.Gou	✓	✓	✓	✓	✓	✓	✓	✓
	ChenPhan Pu	✓	✓	✓	✓	✓	✓	✓	✓
	Tiao-Jun Wang	✓		✓	✓	✓	✓	✓	✓
	James Lee	✓		✓	✓	✓	✓	✓	✓
	Eric Huang	✓		✓	✓	✓	✓	✓	✓
Independent Director	Chuan-Wei Li	✓	✓	✓	✓	✓	✓	✓	✓
	Chien-Chung Fu	✓			✓	✓	✓	✓	✓
	Jing-Mi Tang	✓			✓	✓	✓	✓	✓
	Chih-Yang Tseng	✓	✓		✓	✓	✓	✓	✓

03 Corporate Governance and Training

The Group places great emphasis on the training of Board members and senior executives. In 2025, training covering multiple areas of knowledge and skills was completed to ensure the effectiveness of the Group's governance. Details such as the organizers, course names, and training hours can be accessed on the MOPS (Market Observation Post System) public information website.



04 Full Attendance of Committee Members

The Company shall have seven to nine directors, with a term of three years. A candidate nomination system is adopted, whereby directors are elected by the shareholders' meeting from the roster of director candidates. Directors are eligible for re-election.

In 2025, the Board of Directors and all functional committees maintained near-full attendance at meetings. The Chairman of the Board is Chairman T.C. Gou, and the chairs of the functional committees are Independent Director Chuan-Wei Li.

	14th Board of Directors	3rd Audit Committee	5th Remuneration Committee	2nd Corporate Governance and Sustainable Operation Committee
2025 Meeting Frequency	6	5	2	2
T.C.Gou	6	-	-	-
ChenPhan Pu	6	-	-	2
Tiao-Jun Wang	6	-	-	-
James Lee	6	-	-	-
Eric Huang	6	-	-	-
Chuan-Wei Li	6	5	2	2
Chien-Chung Fu	6	5	2	2
Jing-Mi Tang	6	5	2	2
Chih-Yang Tseng	6	5	2	2

05 Performance Evaluation Results

The performance evaluation of the Board of Directors and functional committees was conducted by an independent external organization—the Taiwan Institute of Ethical Business. The evaluation results were positive and reported to the Board of Directors and the Group Governance and Nomination Committee on March 16, 2025. These results will serve as a reference for individual directors' remuneration and nomination for reappointment.

The performance evaluation results for the Board of Directors in 2025 are as follows:

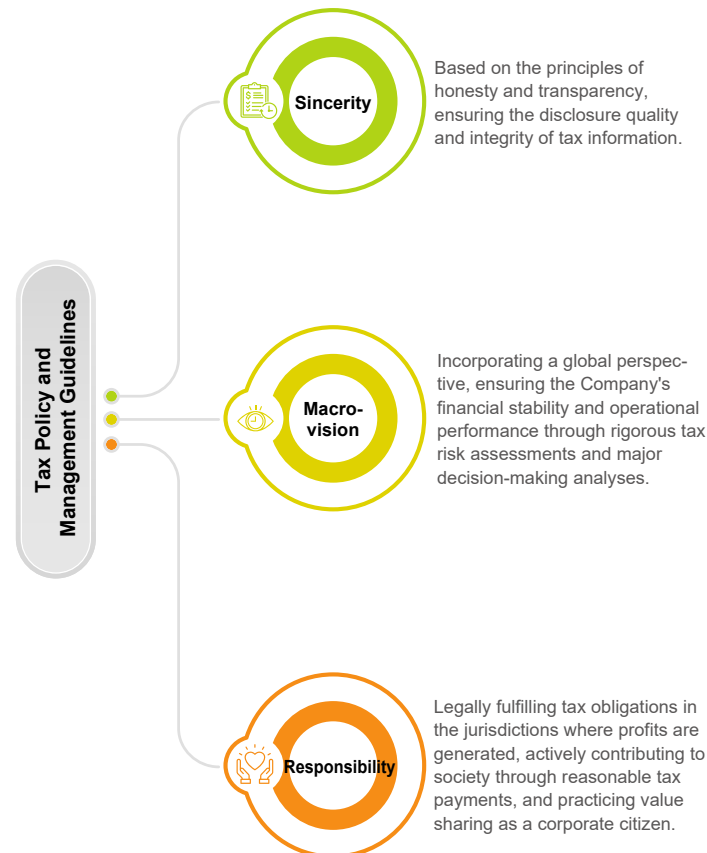
- Board Operation Performance:** The board's overall self-assessment average score was 5 out of 5, and the average performance self-assessment score of individual board members was also 4.98 out of 5. The results indicate that the board effectively fulfilled its duties in guiding and supervising company strategy, major business operations, and risk management, while establishing appropriate internal control systems. Overall, the board's operations were satisfactory and compliant with corporate governance requirements.
- Functional Committees Performance:** The Audit Committee, Remuneration Committee, and Corporate Governance and Sustainable Operation Committee each achieved an overall self-assessment average score of 5 out of 5. This indicates that all functional committees operated effectively, met corporate governance requirements, and significantly enhanced the board's functions.

	Board Operation Performance Self-Assessment Indicators	Board Members Performance Evaluation Indicators	Functional Committees
Evaluation Items	<ul style="list-style-type: none">Degree of participation in company operationsEnhancement of board decision-making qualityBoard composition and structureDirector selection and continuing educationInternal controls	<ul style="list-style-type: none">Understanding of company goals and missionsAwareness of director responsibilitiesDegree of participation in company operationsInternal relationship management and communicationDirector professionalism and continuing educationInternal controls	<ul style="list-style-type: none">Awareness of the Audit Committee, Remuneration Committee, Corporate Governance and Sustainable Operation Committee dutiesEnhance the decision-making quality of the Audit Committee, Remuneration Committee, and Corporate Governance and Sustainable Operation CommitteeComposition and member selection of the Audit Committee, Remuneration Committee, and Corporate Governance and Sustainable Operation CommitteeDegree of participation in company operationsInternal controls
Overall Average Scores	5 points (Excellent)	4.98 points (Good)	5 points (Excellent)

Note: Excellent (5 points), Good (4 points), Adequate (3 points), Fair (2 points), Needs Improvement (1 point)

2.1.4 Tax Management

The Company upholds the business philosophy of *Sincerity, Foresight, and Responsibility*, regarding tax governance as the core of corporate sustainable development. To implement operational resilience under global expansion, Foxlink has formulated the Tax Policy and Management Guidelines, aiming to implement the cornerstone of ethical corporate management. Through a transparent, compliant, and forward-looking management mechanism, while pursuing global expansion, we implement the following goals:



2.2 Corporate Integrity

Foxlink Group has always upheld the core value of ethical corporate management, implementing a *zero-tolerance policy* against any illegal or unethical behavior, and fully complying with domestic and international anti-corruption and anti-bribery laws. The Company's Board of Directors passed the Ethical Corporate Management Best Practice Principles in 2011, and established a dedicated *Corporate Governance Team and Sustainable Operation Team* in 2021, which is responsible for policy formulation and execution supervision. This task force regularly reports to the Sustainability Committee and the Board of Directors, convening at least two meetings annually to review the annual plan and track execution results, ensuring the continuous effectiveness of the management mechanism.

Internalizing an Integrity Culture: All colleagues in the Group are required to sign the *Integrity Commitment Letter* and participate in annual thematic training to deepen their awareness of integrity. Simultaneously, through the verification mechanism of the internal audit unit, we strictly prevent unethical incidents such as offering or accepting bribes in business dealings.

Building a Transparent Supply Chain: To build a transparent supply chain system, the Group requires all cooperating suppliers to sign the *Supplier Integrity Commitment Letter*, explicitly regulating the rights and obligations of both parties in contracts, and requiring transaction counterparties to jointly comply with high standards of integrity principles.

Course Name	Course Hours	Number of Participants
RBA Code of Conduct & Supplier Industry Guidelines	6	1,712
Analysis of Trade Secrets Law and Practical Cases with Confidentiality Duty Advocacy	2	2,862
Employee Confidentiality Duties and Contract Stamp	6	375
A2 Supplier Code of Conduct and Supplier Responsibility Standards Training	4	41
Discussion on Insider Trading Behavior and Responsibilities	1.5	339

1. Anti-corruption and Ethical Governance

- The Group implements a *zero-tolerance policy* against any form of bribery, corruption, extortion, and fraudulent behavior.
- High-standard Code of Conduct:** All business dealings must meet the highest standards of integrity. Collusion inside and outside that harms the Group's interests is strictly prohibited; employees must not accept or provide gifts that could influence business decisions, ensuring that all payments comply with the laws and regulations of the operating location, and strictly prohibiting the payment of illegal benefits to public officials.
- Institutionalized Monitoring:** Through rigorous accounting systems and internal control procedures, the audit unit regularly audits operational processes.
- Education and Penalties:** Anti-corruption training is conducted regularly every year, and newly appointed directors and managerial officers receive integrity advocacy upon taking office. Anyone who violates the policies will be subject to warnings, termination of the employment contract, or legal accountability, depending on the severity of the circumstances.

2. Human Rights and Anti-Slavery Policy

- The Group strictly adheres to international human rights standards and strictly prohibits any form of forced labor, slavery, and human trafficking.
- Value Chain Management: We not only require strict internal implementation of the principle of freely chosen employment but also require suppliers to uphold the same standards, ensuring that the global supply chain is free from human rights violations.
- Employee Well-being: We are committed to providing fair wages and a safe workplace. Through regular human rights awareness training, we strengthen all employees' understanding of anti-slavery and labor rights, building a comprehensive corporate human rights protection network.

3. Fair Competition and Legal Compliance

- Foxlink is committed to maintaining fair market competition. In 2025, the Group fully completed the advocacy of the Ethical Corporate Management Best Practice Principles course. Upon verification, no illegal acts involving anti-competitive behavior, anti-trust, or monopoly practices occurred during the year, demonstrating a high degree of regulatory compliance resilience.

4. Whistleblowing Mechanism and Stakeholder Protection

- To implement integrity monitoring, the Group has established the Whistleblowing Management Regulations, which apply to employees, suppliers, customers, and relevant stakeholders.
- Scope of Acceptance: Includes violations of the Ethical Corporate Management Best Practice Principles, the Code of Conduct, unlawful workplace infringement, and any acts that damage individuals' legitimate rights and interests.
- Investigation and Confidentiality: The Group encourages real-name reporting (anonymous reports must be accompanied by concrete evidence). Once a case is filed, the Audit Office will form a special task force to conduct the investigation in strict compliance with the principles of fairness, impartiality, and high confidentiality, strictly protecting the whistleblower's identity and privacy. If verified to be true, the Group will provide appropriate rewards.

5. Diverse Grievance and Whistleblowing Channels

- The Group has set up independent hotlines and mailboxes, with designated personnel to handle internal and external whistleblowing cases:

Group Headquarters
Whistleblowing Hotline +886-2-2269 Ext. 11601

Group Headquarters
Email ceo@foxlink.com.tw

Vietnam Plant Hotline +84-(028)3636-4095

2.2.1 Internal Control and Audit

Foxlink Group has legally established an independent Audit Office, directly subordinate to the Board of Directors, staffed with 1 Audit Executive and 6 full-time auditors. With risk management at its core, the Audit Office systematically evaluates the effectiveness of the internal control system, assisting the Board and management level in achieving operational goals and ensuring the continuous optimization of the corporate governance framework.

The Group's auditing operations adopt the PDCA cycle model, aiming to enhance operational effectiveness through systematic diagnosis:

Risk-oriented Planning: Formulate audit plans based on annual risk assessments, executed upon Board approval. This covers core operational cycles such as financing, procurement, production, supply chain, information security, payroll, and sales.

Diverse Verification Methods: Combine on-site observations, employee interviews, and data analysis, utilizing a *triangulation* mechanism (statements from involved parties, interviews with related parties, and objective evidence comparison) to ensure the reliability of evidence.

Improvement Tracking Management: Propose improvement recommendations post-audit and require the audited units to rectify within a specified time limit. The audit unit regularly tracks the improvement progress to ensure anomalies are effectively resolved and standardized, implementing the risk early-warning function.

Implementation of the Five Elements of Internal Control: Strictly follow the five major elements—Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring—to design internal control details, and have comprehensively completed the 2025 annual audit plan.

2. Independence in Governance Participation: The Audit Executive legally attends Board meetings as a non-voting participant and regularly reports audit status to the Audit Committee, ensuring open communication channels and a high degree of independence.

3. Prudent Handling of Whistleblowing Cases: A total of 5 whistleblowing cases were received in 2025. The Audit Office completed all investigations adhering to the principles of prudence and impartiality:

- **Investigation Results:** Among them, 2 cases were unsubstantiated; 1 was categorized as a management communication issue and forwarded to the Employee Relations functional unit for enhanced attention.
- **Concrete Improvements:** For 1 substantiated employee violation case, the involved party was penalized, and actions were initiated to patch the access control management loopholes at the local plant. For 1 case of equipment acceptance fraud, the responsible supervisors were severely penalized, and the Company successfully pursued accountability and deductions from the supplier, safeguarding the Company's assets.
- **Management Indicators:** The acceptance rate and implementation rate of whistleblowing cases this year both met the prudent benchmarks expected of standard corporate case management.

2.2.3 Whistle-blowing Policy and Anti-Corruption Advocacy ···

The Group is committed to building a transparent and safe whistleblowing environment to ensure Corporate Integrity is implemented across all global operating sites.

Comprehensive Whistleblowing Channels: Established unified whistleblowing mailboxes and hotlines. For newly established overseas sites, multilingual services and digital information security protections were optimized to build a cross-regional compliance monitoring network.

Strict Confidentiality and Culture of Integrity: Full-process confidentiality is adopted for the whistleblower's identity and the investigation process. Auditors regularly receive specialized confidentiality training. Any leakage of confidential information will be severely punished according to regulations, up to the termination of the employment contract.

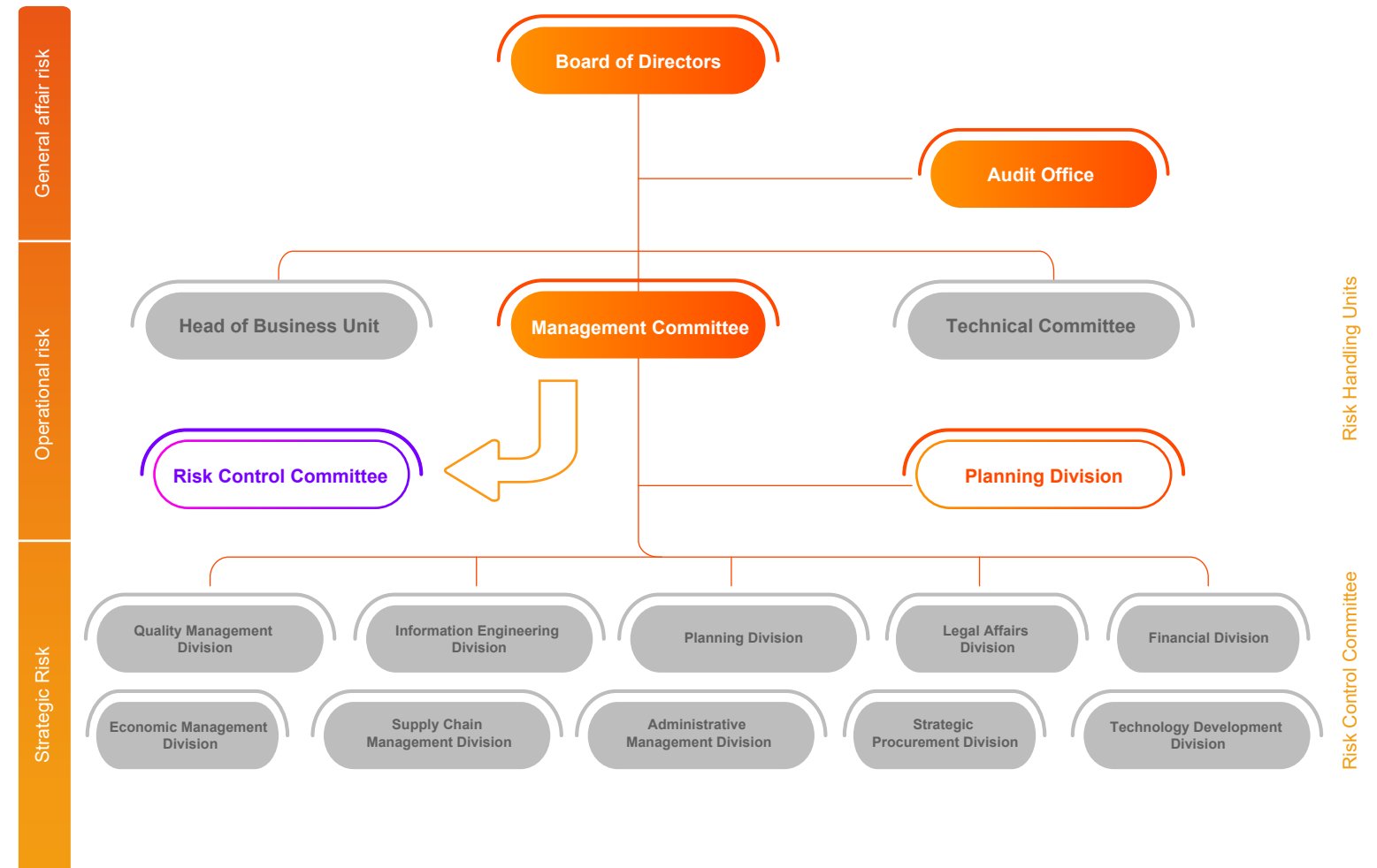
Impartial Verification: Uphold independent and impartial functions, eliminate personal biases, and ensure clear accountability. For substantiated cases, communicating improvements with the unit supervisor is prioritized; matters involving personnel penalties are transferred to the Human Resources Department for processing according to regulations.

Deepening Supply Chain Integrity: In 2025, the Audit Office continued to deepen integrity governance by participating in 90 price negotiation meetings throughout the year, directly advocating anti-corruption requirements to suppliers. Additionally, *Integrity Red Line* special audits were promoted for high-risk procurement positions, and sample reviews of Supplier Integrity Commitments in newly established regions such as the South China Plant were completed to enhance the integrity governance resilience of the value chain.



2.3 Risk Management

FOXLINK has established a *Risk Management Methods*. The Group is committed to ensuring that it can respond promptly and adopt appropriate strategies when facing internal and external risks through effective risk management measures. The goal is not only to control and reduce risks but also to transform risks into opportunities to support the Group's long-term success and Sustainable Operation.



1. **Risk Management Framework:** The Group's risk management encompasses the four major stages of *risk identification, assessment, response, and monitoring*. It is overseen by the Board of Directors and functional committees, executed by the management level, with control measures implemented by various business units according to their responsibilities, and independently audited and tracked by the Audit Office.
2. **Risk Classification:** Based on operational characteristics, the Group categorizes major risks into seven major categories. Among them, information security risk has been integrated into the overall risk management system and is presented separately, being continuously monitored and strengthened by dedicated professional units and internal audits.



3. **Risk Classification and Response Mechanism (Core Identification):** Based on the scope of impact, duration, and degree of financial impact, the Group categorizes risks into three levels and establishes corresponding decision-making mechanisms:

	Risk Characteristics Assessment	Degree of Financial Impact (NTD)	Response and Decision-making Mechanism
Class A Strategic Risk	<div>Scope of Impact: Entire organization</div> <div>Nature: Long-term or major strategic impact</div>	Over NT\$ 300 million	<ol style="list-style-type: none">1. Establish a special response task force.2. Report to the Chairman and functional committees.3. Decided by the Board of Directors, with notification to the Audit Office.
Class B Operational Risk	<div>Scope of Impact: Specific business or process</div> <div>Nature: Medium- to short-term operational impact</div>	NT\$ 10 million NT\$ 300 million	<ol style="list-style-type: none">1. Reported by the responsible unit to the management level.2. Convene a response meeting.3. Submitted to the Chairman for decision, with notification to the Audit Office.
Class C Task Risk	<div>Scope of Impact: Localized unit</div> <div>Nature: Short-term or immediate impact</div>	NT\$ 1 million NT\$ 10 million	<ol style="list-style-type: none">1. Addressed immediately by the unit and management mechanism.2. Continuously monitored, with notification to the Audit Office.

4. **Annual Risk Dynamics and Management Results:**

In 2025, the major risks faced by the Group included:

1. Supply chain restructuring pressures driven by geopolitics and tariff policy changes.
2. Operational and compliance risks of newly established overseas plants.
3. Continuously escalating requirements for information security and data protection.
4. Operational risks caused by the increasing frequency of extreme weather events.

In response to the aforementioned risks, the Group effectively reduced single-risk concentration and enhanced overall operational resilience through a multi-site production layout, localized procurement strategies, and information security enhancement measures.

5. **Audit Supervision and Continuous Improvement:**

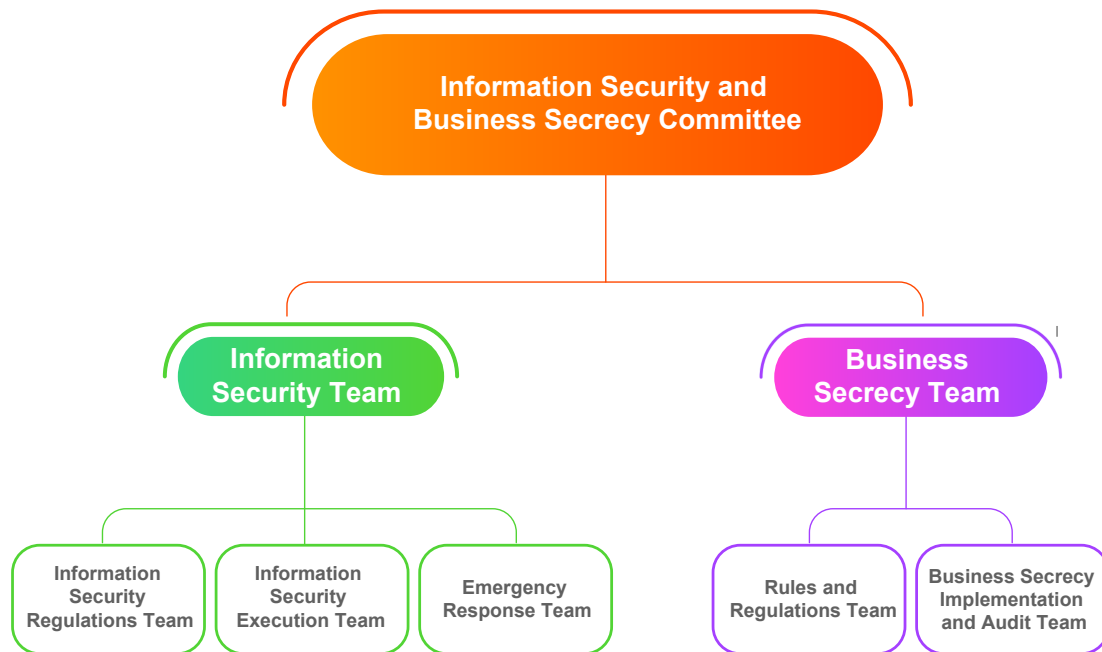
In accordance with the risk classification mechanism, the Audit Office conducts audits and follow-up tracking on major risk items and regularly reports to the Audit Committee to ensure the implementation and effectiveness of various risk response measures. In the future, we will continue to introduce Key Risk Indicators (KRIs) and data analysis tools to gradually establish real-time monitoring and early-warning capabilities, strengthening the shift in the risk governance model from *post-event auditing* to *pre-event management*.



2.4 Information Security Management and Privacy Protection

2.4.1 Information Security Risk Management Organizational Structure

The Company has established an Information Security and Business Secrecy Committee, with the highest executives from each business group serving as members. The Legal Counsel and Chief Information Officer jointly convene regular review committee meetings to implement, formulate, and review the Group's information security control measures. This structure effectively promotes the Group's information security management policies, with annual reports on implementation status submitted regularly to the Board of Directors.



Information Security Management Organizational Structure

Committee



Establish the "Information Security and Trade Secret Committee."

Members



Jointly convened by the Chief Legal Officer and the Chief Information Officer, comprising the heads of various business groups.

Operations



Regularly convene meetings to execute, formulate, and review information security control measures.

Reporting



Regularly report the implementation status to the Board of Directors on an annual basis.



Information Security Policy

Information security incidents may cause actual and potential negative impacts on supplier trade secrets and the human rights of stakeholders. Therefore, the Company is committed to the core principle of protecting customer privacy and data security. If our operational activities or business relationships involve negative impacts, we will proactively take preventive and mitigation measures. (Corresponding to GRI 3-3-a, 3-3-c) Through regular internal information security audits, we reinforce various InfoSec measures and patch equipment vulnerabilities to maintain the normal operation of information systems. We convene internal InfoSec meetings to strengthen emergency response capabilities, continuously deepen our efforts, and adjust our annual InfoSec management goals.



FoxKM Platform

Optimize the intelligent management platform and enhance the utilization efficiency of data assets through smart generation functions.



Expansion of WAF Management

Include external-facing websites into the firewall system. 8 websites have already been completed, and 2 more will be included.



Enhancement of Overseas Plants

Continuously deepen InfoSec controls at overseas plants and strengthen core network protection mechanisms.



Social Engineering Drills

Implement drills and protection advocacy to enhance employees' ability to identify malicious emails.

2.4.2 Performance of the Information Security Organization

The Information Security Organization has been responsible for reviewing and executing the Company's information security projects. Regular security assessments and reviews are conducted to strengthen the control of sensitive data. In the office environment, endpoint control mechanisms have been implemented to ensure employees are protected while working. On a regular basis, the Information Security Organization disseminates information security news through informational notices to foster awareness among employees, contributing significantly to the operation of the security organization.

As a multinational corporation, FOXLINK establishes information security regulations in accordance with global and domestic laws and policies. We implement related risk controls and review information security management based on customer requirements for our security policies and privacy. Over the years, we have met customer requirements for information security audits, such as conducting business continuity plan (BCP) tests and implementing improvement measures following penetration tests on critical information systems.

Information Security Performance Achievements in 2025:

- Continued Participation in the TWCERT Joint Defense Organization, utilizing security incident reporting to address and correct system vulnerabilities.
- Passed security audits (supplier security and privacy assurance) for key customers
- Participated in the Taiwan Chief Information Security Officer Alliance, strengthening security knowledge exchange and collaboration.
- Conducted information security awareness campaigns, participated in security training, and achieved employee security training certifications.
- Integrated Web Application Firewall (WAF) controls into the Group's external networks.
- Knowledge Management (KM) System Implementation Achievements and Outcomes in 2025:
 - Improved Internal Knowledge Sharing Efficiency: Built an enterprise KM system to promote knowledge flow among employees, accelerating problem-solving and decision-making.
 - Enhanced Innovation Capability: Leveraged the KM system to collect and share innovative ideas and solutions, encouraging cross-department collaboration and stimulating corporate innovation.
 - Promoted Employee Professional Growth: Provided systematic KM training to strengthen employee professional skills and boost overall competitiveness.
- Artificial Intelligence (AI) Implementation Achievements and Outcomes in 2025:
 - Optimized Business Processes: Applied AI technologies to automate workflows, increasing operational efficiency and reducing manual workload.
 - Enhanced User Experience: Used AI to analyze data and intelligently respond to user needs, delivering more accurate and personalized services.

2025 Key Information Security Performance Achievements



Compliance and Audits

Continuously passed information security audits by key customers.
Ensured Supplier Security and Privacy Assurance.



Joint Cyber Defense

Joined TWCERT and the Chief Information Security Officer (CISO) Alliance.
Strengthened threat intelligence exchange and cooperation.



Education and Awareness

Arranged InfoSec training, enabling employees to obtain certifications.
Enhanced employees' ability to identify social engineering attacks.

2.4.3 Internal Information Security Audit

The Information Security Task Force conducts audits of various units, provides improvement measures, and reports the audit and improvement results to the Trade Secret Committee and the Board of Directors, in accordance with the resolutions of the Trade Secret Committee and internal audit items. To track the effectiveness of the actions taken, we have established relevant evaluation indicators (such as the system vulnerability repair rate and the incidence rate of InfoSec incidents) for tracking. Simultaneously, we incorporate the experience gained from daily management and audits into the organization's operational policies and procedures to continuously optimize our protection mechanisms. Regarding stakeholder engagement, we regularly verify InfoSec reporting procedures with customers and collect feedback, which directly influences and strengthens our specific actions and emergency drill designs, ensuring that management actions are truly effective.

Regular Audits

Conduct audits across various units based on the resolutions of the Information Security and Business Secrecy Committee.

Evaluate indicators

Set indicators such as "system vulnerability repair rate" and "security incident occurrence rate" to track effectiveness.

Continuously optimizing

Incorporate daily inspection experiences into operational policies to continuously strengthen and revise security incident response drill plans.

Implement Network Segmentation

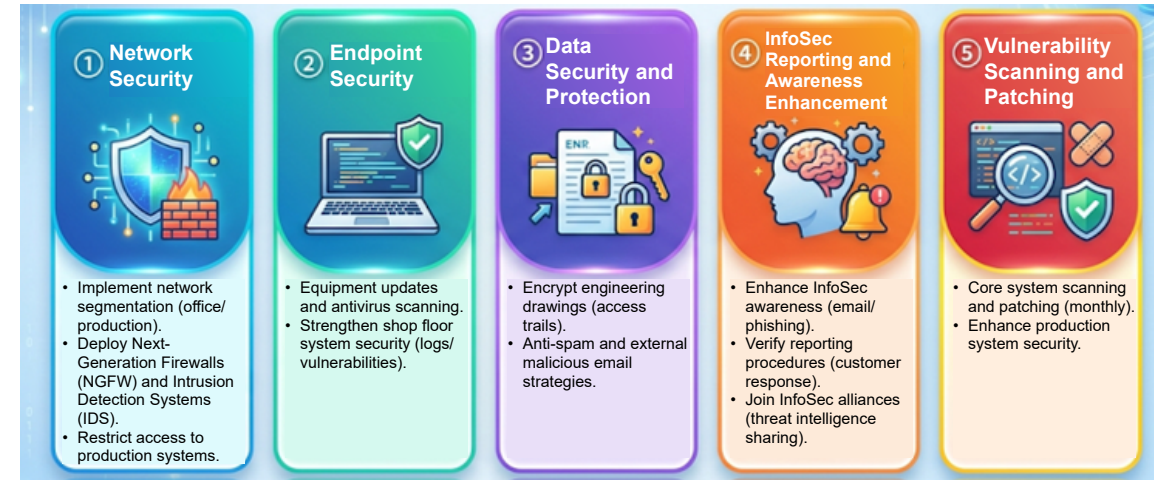
Separate office networks from production environments to prevent the cross-plant proliferation of attacks.

Deploy Monitoring Solutions

Install Next-Generation Firewalls (NGFW), Intrusion Detection Systems (IDS), and web browsing behavior monitoring.

Access Restriction

Strictly control access from the office network to production line systems to reduce InfoSec risks.



2.4.4 Privacy Protection and Event Monitoring

To respond to the disclosure requirements for the material topic of customer privacy, the Company also inventoried relevant complaints and incidents.

- The total number of complaints received from outside parties and substantiated by the organization concerning breaches of customer privacy this year was 0.
- The total number of complaints from regulatory bodies was also 0.
- The total number of substantiated incidents of leaks, thefts, or losses of customer data was 0.

The organization did not identify any relevant complaints during this period.

0
External complaints concerning privacy breaches

0
Number of complaints to regulatory authorities

0
Substantiated leakage/loss incidents

There were no significant information security incidents causing damage this Year, and no related complaints were identified.

2.5 Intellectual Property Management Plan

2.5.1 Intellectual Property Management and Sustainable Operations

Intellectual property (IP) is an indispensable and important intangible asset for sustainable corporate operations. Foxlink Group attaches great importance to the protection and management of intellectual property and has established a comprehensive intellectual property management system, serving as an important cornerstone to support the Company's long-term competitiveness and sustainable development.

To effectively manage and maintain the Company's intellectual property, Foxlink has established a dedicated unit responsible for the overall management of intellectual property and formulated the Intellectual Property Management Measures. Through a systematic management mechanism, it regulates the processes of acquiring, maintaining, and utilizing various types of intellectual property, such as patents and trademarks. Simultaneously, the Company conducts prior art search analysis and strategic planning during the R&D phase to mitigate potential infringement risks arising from R&D activities, ensuring the legality and security of innovative achievements.

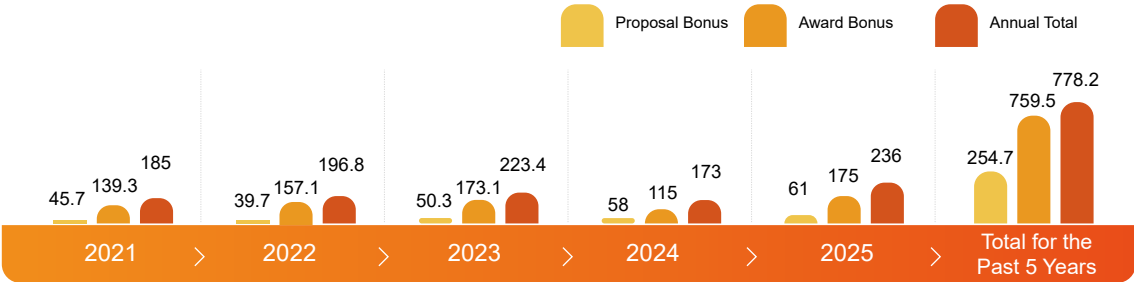
2.5.2 The Link Between Talent, Innovation, and Intellectual Property

Foxlink values the key role employees play in the creation of intellectual property. Upon onboarding, all employees are required to sign an employment contract that explicitly stipulates that inventions created during the course of employment belong to the Company. Furthermore, employees bear confidentiality and related obligations regarding the Company's intellectual property and trade secrets during their employment and after leaving the Company. In addition, the Company signs Non-Disclosure Agreements (NDAs) with customers and suppliers to ensure information security and the protection of rights during the collaboration process.

To encourage employees to actively engage in R&D and innovation activities, Foxlink has established a comprehensive patent reward system, including awards for patent applications, patent approvals, contributions, and top inventors. Through this institutionalized reward mechanism, we recognize employees' innovative achievements. Over the past five years, the cumulative patent bonuses issued have exceeded NT\$ 10 million, demonstrating the Company's emphasis on cultivating innovative talent and the value of intellectual achievements.

Through the continuous promotion of the patent reward system and advocacy education, Foxlink not only ensures equal emphasis on patent quantity and quality but also effectively protects independent R&D achievements, consolidating our market competitive advantage. Meanwhile, by encouraging employees to participate in innovation challenges outside their routine work, it helps enhance their sense of achievement at work, reduces occupational burnout, and realizes the win-win goal of mutual growth for both employees and the enterprise.

Patent Bonus Distribution Statistics for the Past 5 Years



Year	2021	2022	2023	2024	2025	Total for the Past 5 Years
Proposal Bonus (NT\$10,000)	45.7	39.7	50.3	58	61	254.7
Award Bonus (NT\$10,000)	139.3	157.1	173.1	115	175	759.5
Annual Total	185	196.8	223.4	173	236	778.2

2.5.3 Integrating Intellectual Property with Artificial Intelligence (AI)

To enhance the efficiency of intellectual property management and mitigate infringement risks, Foxlink continuously adopts Artificial Intelligence (AI) technology, integrating it into patent and trademark search operations. This strengthens risk assessment and strategic planning in the early stages of R&D and brand layout, serving as an integral part of our corporate governance and risk management mechanism.

Foxlink utilizes AI tools as supplementary analytical instruments rather than a replacement for professional judgment. The relevant search results remain subject to manual review and comprehensive judgment by intellectual property personnel with professional backgrounds to ensure the accuracy and applicability of the search conclusions.

2.5.4 Global Intellectual Property Strategy and Value Creation

Foxlink continues to promote its global intellectual property strategy. Currently, our patent portfolio covers major markets including Taiwan, China, the United States, Europe, Japan, and South Korea. In 2025, Foxlink obtained a total of 135 patents, including 26 invention patents, 97 utility model patents, and 12 design patents. The technological fields cover diverse product applications such as robotic arms, smart pens, automation machines, VR devices, batteries, electric bicycles, and antennas. As of the end of 2025, FOXLINK has accumulated a total of 944 patents globally.

Foxlink is committed to protecting its independently developed core technologies through the patent system and practically applying patented technologies to product development and commercialization. By generating revenue through product sales, we successfully transform intangible assets into concrete, tangible value. Through the effective utilization of intellectual property rights, Foxlink continuously enhances its industrial value and market competitiveness, realizing the maximum benefits of patent assets, and laying a solid foundation for the enterprise's long-term sustainable operations.

Valid Patents Held Globally by FOXLINK as of 2025

Case Types	Mainland China	Japan	Taiwan	Spain	France	United States	United Kingdom	Italy	Germany	European Union	South Korea	Total
Design	25	2	36	0	0	173	0	0	0	0	0	236
Invention	11	5	30	1	5	159	10	1	6	5	1	234
Utility Model	204	18	252	0	0	0	0	0	0	0	0	474
Total	240	25	318	1	5	332	10	1	6	5	1	944

2.5.5 Intellectual Property Combined with Sustainable Development

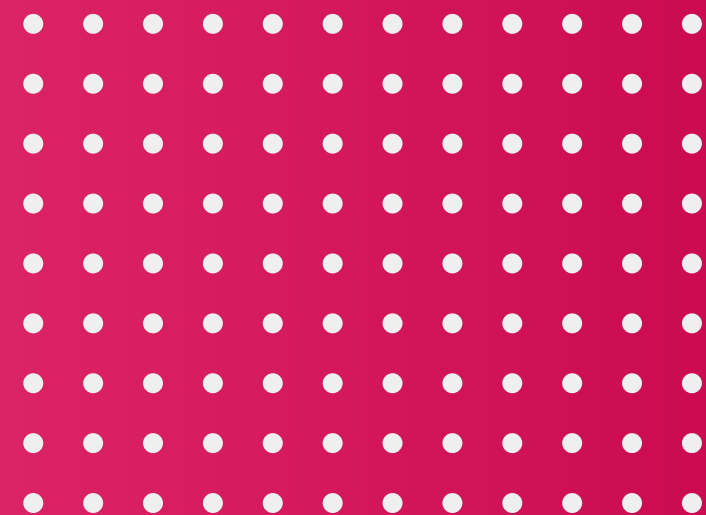
FOXLINK actively aligns its intellectual property strategy with global sustainability and carbon reduction goals. The Company focuses on protecting IP related to electric vehicles, energy storage devices, and energy facilities. It also develops new processes and products that reduce energy consumption, providing customers with low-carbon and energy-efficient green products, thereby contributing to environmental protection.

03

Building a Diverse and Inclusive Workplace

- 3.1 Human rights management
- 3.2 Foundations of Fairness, Diversity, and Inclusion
- 3.3 Talent attraction, development, and retention
- 3.4 Compensation, Benefits and Security

- 3.5 Healthy Workplace and Two-Way Communication
- 3.6 A Friendly Workplace and Work-Life Balance
- 3.7 Occupational Health and Safety
- 3.8 Social Participation



Material Topics

Talent Recruitment and Retention, Human Rights and Labor Relations, Employee training and Development, Occupational Health and Safety

In the wave of globalization and digitalization, a company's success depends not only on its financial performance but also on its commitment to and fulfillment of social responsibility. We firmly believe that diversity, inclusion, and employee well-being are the cornerstones of sustainable corporate development. By fostering a diverse, inclusive, and fulfilling work environment, we can attract and retain top talent as well as inspire innovation and creativity, thereby enhancing overall competitiveness.

We are committed to fostering a corporate culture that respects the uniqueness and diversity of every employee, while actively promoting diversity policies such as gender equality, racial diversity, and age inclusivity. We believe that only in an inclusive environment can each individual fully realize their potential and bring a broader range of perspectives and innovative thinking to the Company.

In addition, the Company values employees' well-being and work-life balance, and ensures that they feel cared for and supported at work through various benefits and wellness programs. We recognize that employees' well-being not only affects their individual performance but also has a direct impact on the Company's long-term development.

In the future, the Company will continue to uphold the ideals of diversity, inclusion, and well-being, while continuously optimizing related policies and measures to create a better working environment for employees and contribute to the sustainable development of society.

Goal Setting

Short-term Goals

- 1 Promote the development of employee advancement systems to attract and retain specialized talent, maintain an employee turnover rate of below 11 %, retain more than 96% of key technical personnel, and achieve an internal promotion rate of over 63% for managerial positions.
- 2 Open employee publicity channels, encourage employees to use multiple labor communication channels to express their concerns and demands - ensure 100% response rate to employee complaints
- 3 Continue advancing workplace diversity and gender equality initiatives - raise the proportion of female executives to 32%.

Middle & Long-term Goals

- 1 Fully implement diversified care for employees, focusing on creating a friendly and healthy workplace environment to promote inclusion and diversity.
- 2 Plan diverse learning pathways for employees, providing strong support for sustainable talent development and helping employees achieve personal value and career growth.
- 3 Ensure fair employment opportunities, improve assignment and promotion channels, and guarantee employees ample opportunities for development within the Group.

3.1 Human rights management

The Company identifies with and complies with the UN Guiding Principles on Business and Human Rights, the International Labor Organization (ILO) Core Conventions, and local laws and regulations where it operates. Simultaneously, we actively comply with the RBA Code of Conduct to formulate and disclose our *Human Rights Policy*, safeguarding the legitimate rights and interests of all employees and value chain partners through concrete actions.

To create a workplace environment characterized by decent work, diversity, and inclusion, Foxlink has formulated a human rights policy. The scope covers employees, suppliers, and partners across all the Company's plants, committing to extending human rights values to the entire supply chain. We have established the *Corporate Governance, Sustainable Operation Committee* at the highest level of the Board of Directors, under which the *Sustainable Operation Team* is set up to be responsible for the approval and review of the human rights policy, supervise the implementation of corporate social responsibility (CSR) and sustainable management matters, and regularly report the implementation status and execution results to the Board.

Human Rights Policy

01

Freedom of Association and Collective Bargaining



Respect the right of employees to freely form labor unions and engage in labor-management negotiations.

02

Caring for Vulnerable Groups



Provide appropriate protection and employment opportunities for vulnerable groups in the workplace.

03

Absolute Prohibition of Child Labor



Strictly prohibit any form of child labor employment.

04

Elimination of Forced Labor



Eradicate any form of slavery, corporal punishment, or forced labor.

05

Elimination of Employment Discrimination



Ensure that the Company's human resources policies (including hiring, remuneration, training, promotion, termination, resource allocation, etc.) shall absolutely not discriminate or provide special treatment based on factors such as gender, race, socio-economic class, age, marital and family status, religion, sexual orientation, political affiliation, or physical disability.

Specific Human Rights Management Plans (PDCA)

To ensure the implementation of the human rights policy, the Group continuously monitors and improves grievance channels, DEI practices, and human rights education through the PDCA management mechanism. All operating sites comply with the RBA Code of Conduct, relevant international conventions, and local regulations. In 2025, the Fuqiang Phase II in Dongguan and Kunshan plants obtained RBA Validated Assessment Program (VAP) Silver certification Status recognition. Other sites also undergo third-party supervisory audits such as SMETA and customer audits.

Perfecting Grievance and Communication Channels

Specific Plans

Establish diverse channels such as a 24-hour hotline, WeChat platform, and third-party whistleblowing mailbox to ensure employees' voices receive immediate feedback.

Effectiveness

The employee grievance closure rate was **100%**, and the response mechanism is initiated within 1 working day.

Diversity, Equity, and Inclusion (DEI) Practices

Specific Plans

Implement the "Female Leadership Enhancement Program" and "Employment Protection for Vulnerable Groups."

Effectiveness

The proportion of female management increased to **33%**; the employment rate of persons with disabilities at the Taiwan plant is maintained at over **1%**.

Human Rights Education, Training, and Empowerment

Specific Plans

Human rights, anti-discrimination, and anti-harassment are incorporated into 100% of new employee training.

Effectiveness

Group human rights-related training accumulated **28,626** hours, strengthening supervisors' understanding and management of DEI awareness.

Safety and Health Protection

Specific Plans

Promote Occupational Health and Safety Management System (ISO 45001) certification, and provide annual health examinations for special hazardous positions and psychological counseling services.

Effectiveness

Achieved the goal of **"0"** occupational fatalities and serious injury incidents throughout the year.
Zero incidents of labor safety and health regulatory violations or fines.

3.2 Foundations of Fairness, Diversity, and Inclusion

3.2.1 Diverse Workforce

As of the end of 2025, FOXLINK had a total of 18,904 employees worldwide, including 16,800 full-time employees (10,144 male and 6,656 female) and 2,104 contract employees (575 male and 1,529 female). The workforce included 1,392 ethnic minority employees and 143 employees with disabilities. To practice the value of a diverse workplace, the Company actively supports the employment of persons with disabilities: the Taiwan plant employs 10 persons with disabilities, accounting for 1.1% of the workforce, which complies with the regulation of employing no less than 1% of the total number of employees. The Mainland China plants also support the employment of persons with disabilities and regularly hold caring activities. Although the employment rate of persons with disabilities has not reached the 1.5% standard, the employment security fund for persons with disabilities has been paid in accordance with the law. In the future, we will continue to optimize the barrier-free environment and recruitment channels to achieve the statutory employment ratio. In addition, although the India plant currently has no ethnic minority employees or employees with disabilities, the Group as a whole upholds the concepts of equal opportunity recruitment, rejecting employment discrimination, and supporting the employment of vulnerable groups. Employment opportunities are not affected by ethnicity or physical conditions, and we will continue to promote a barrier-free, inclusive, and friendly workplace environment in the future.

In terms of talent appointment, the Group implements the localization concept globally, with employees at each plant consisting primarily of local talent. Taking the Mainland China plants as an example, a total of 1,393 managerial personnel are local nationals, fully demonstrating our commitment to cultivating local leadership in global operations.

Regarding gender equality, male employees account for 57% of the Group, while female employees account for 43%. It is worth mentioning that the proportion of female management reached 33%, surpassing the 32% target set for 2025. The aforementioned employee composition and data fully highlight the positive results achieved by the Group in promoting workplace diversity and equal promotion opportunities.

Distribution Table of Employees by Contract Category of in 2025

Region	Regular employees		Total regular employees	Contracted employees		Total contracted employees	Total
	Female	Male		Female	Male		
Taiwan	358	516	874	1	2	3	877
Dongguan	3,396	6,485	9,881	60	340	400	10,281
Kunshan	975	1,334	2,309	23	93	116	2,425
Xuzhou	853	552	1,405	0	0	0	1,405
Da Nang	713	828	1,541	36	27	63	1,604
Ho Chi Minh	301	231	532	27	20	47	579
India	60	198	258	1,382	93	1,475	1,733
Total	6,656	10,144	16,800	1,529	575	2,104	18,904

Distribution Table of Non-Employee Workers by Gender in 2025

Plant	Male	Female	Total
Taiwan	8	13	21
Dongguan	143	74	217
Kunshan	27	32	59
Xuzhou	21	52	73
Da Nang	60	46	106
Ho Chi Minh	4	7	11
India	42	107	149
Total	305	331	636

Distribution Table of Employees by Contract Category of in 2025

Plant	Female		Total female employees	Male		Total male employees	Total
	Direct employees	Indirect employees		Direct employees	Indirect employees		
Taiwan	110	249	359	29	489	518	877
Dongguan	2,474	982	3,456	5,083	1,742	6,825	10,281
Kunshan	597	401	998	760	667	1,427	2,425
Xuzhou	693	160	853	258	294	552	1,405
Da Nang	555	194	749	660	195	855	1,604
Ho Chi Minh	243	85	328	173	78	251	579
India	1,382	60	1,442	93	198	291	1,733
Total	6,054	2,131	8,185	7,056	3,663	10,719	18,904

Note:

1. The above data is based on employees in service as of December 31, 2024.
2. The term *contract employees* refers to dispatched personnel. Due to slight regional variations in the naming conventions for third-party employees, this report uniformly uses *contract employees*, and all related employments comply with local legal requirements.
3. The Group's non-employee workers are personnel dispatched by outsourcing companies to various plants, such as catering, security, cleaning, mechanical and electrical maintenance, etc. The total number of personnel across all factory sites is 636 (305 male and 331 female).

03

Building a Diverse and Inclusive Workplace

Proportion of Management Personnel by Gender in 2025

Plant	Number of Female	Proportion	Number of Male	Proportion	Total
Taiwan	52	24%	169	76%	221
Dongguan	471	34%	922	66%	1,393
Kunshan	182	34%	357	66%	539
Xuzhou	61	37%	103	63%	164
Da Nang	16	24%	51	76%	67
Ho Chi Minh	18	46%	21	54%	39
India	11	17%	52	83%	63
Total	811	33%	1675	67%	2,486

Note:

1. The above data was calculated according to the in-service employees shown in the HR system until December 31, 2025.

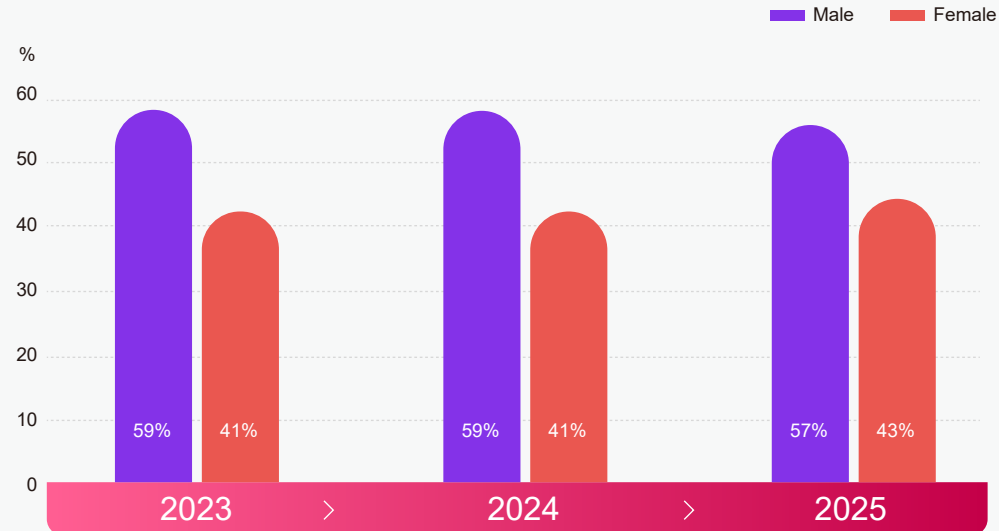
2. Local residents in managerial positions(manager level and above): 94 in Taiwan, 51 in Dongguan, 25 in Kunshan, 7 in Xuzhou, 10 in Da Nang, 5 in Ho Chi Minh, 3 in India.

Distribution of Management Personnel by Gender/Age

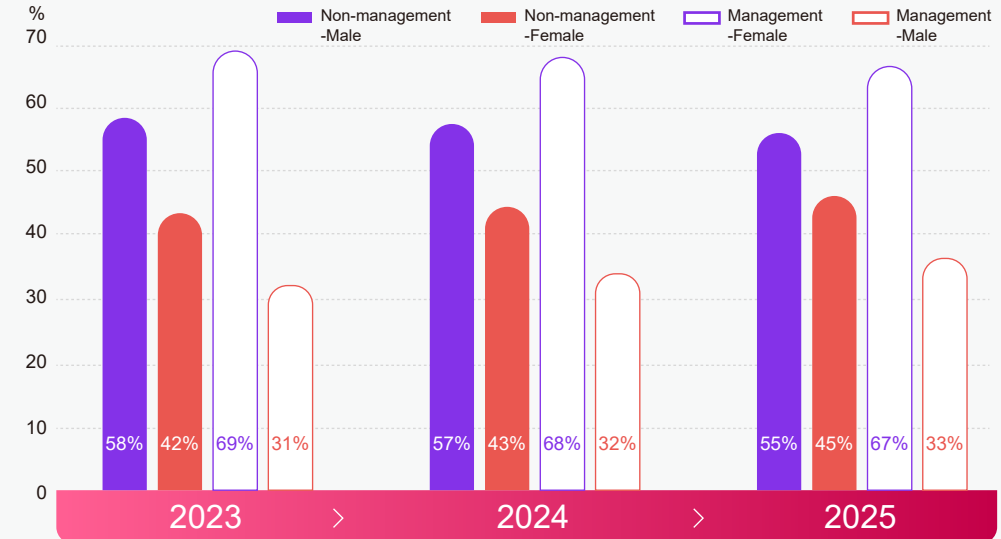
Year	Age	Non-management Personnel		Management Personnel		Total
		Female	Male	Female	Male	
2025	Under 30 years old	3,187	3,711	41	60	6,999
	Proportion	43%	41%	5%	4%	37%
	30-50 years old	4,057	5,039	731	1,394	11,221
	Proportion	55%	56%	90%	83%	59%
	Over 50 years old	130	294	39	221	684
	Proportion	2%	3%	5%	13%	4%
	Total	7,374	9,044	811	1,675	18,904
Total resigning rate		45%	55%	33%	67%	100%

Note: The above data was calculated according to the in-service employees shown in the HR system until December 31, 2025.

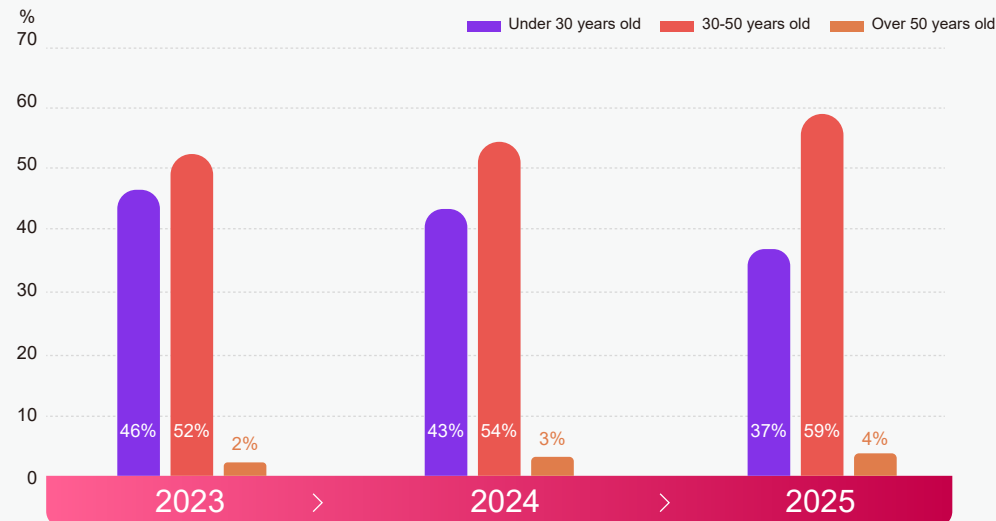
Gender Distribution Over the Past 3 Years



Employee Distribution by Job Category and Gender Over the Past 3 Years



Age Distribution Over the Past 3 Years



Diversity Distribution of Minority Groups and Persons with Disabilities

Diversity Category	Plant	Number	Proportion
Persons with Disabilities	Taiwan Plant	10	1.1%
	Mainland Plant	133	0.9%
Minority Groups	Mainland Plant	1,235	8.8%
	Vietnam Plant	157	7.2%

Note: There are no minority groups or employees with disabilities at the India sites

3.2.2 Anti-Discrimination and Equal Opportunity

Foxlink Group always upholds the principles of fairness and equality. The core of its human rights policy lies in ensuring equal employment opportunities for every employee and resolutely eliminating any form of discrimination. In all aspects of an employee's career development—including hiring, remuneration determination, allocation of training opportunities, promotion evaluation, resignation and retirement arrangements, and resource allocation—no employee shall receive special treatment based on factors such as region, race, ethnicity, background, social class, descent, religion, physical disability, gender, sexual orientation, gender identity and expression, pregnancy, marital status, union membership, political affiliation, appearance, age, or union relations.

The Group always adheres to competence and contribution as the sole criteria for evaluating employees, thereby ensuring equality of rights and opportunities for all staff. To effectively implement this concept, the Group has taken proactive actions and is committed to eliminating and preventing all types of discriminatory behaviors. To this end, we have specially established corporate sustainability and social responsibility training courses. The course content is comprehensive and in-depth, covering important topics such as fair interview guidelines, prevention of sexual harassment, prevention of human rights violations, and the elimination of discriminatory behaviors, providing diverse learning channels for employees and enhancing their awareness and understanding of human rights protection. In 2025, the Group recorded a total of 22,352 participant instances, with total training hours amounting to 28,626 hours.

Furthermore, Foxlink Group protects employee rights and interests by establishing a comprehensive employee grievance mechanism. If employees encounter improper punishment, discrimination, sexual assault, threats, abuse, exploitation, or harassment, they can file a grievance in accordance with the Employee Grievance Handling Procedures. All units within the Group will also uphold the principle of good faith and firmly eradicate any punishment or retaliation against employees for whistleblowing, ensuring that employees can safeguard their legitimate rights and interests without any concerns.

3.3 Talent attraction, development, and retention

3.3.1 Talent Recruitment and Retention

FOXLINK recognizes that talent is a key driver of corporate success. Therefore, within its sustainable human resource strategy, the Group places great emphasis on talent recruitment and retention. The Group provides equal employment opportunities to all job candidates regardless of race, skin color, age, gender, sexual orientation, disability, pregnancy, religion, nationality, or political affiliation. Through a series of measures including clear job requirements, strengthening corporate culture, offering competitive compensation and benefits, providing robust career development platforms, establishing effective communication channels, and continuously addressing employee needs, the Group attracts and retains outstanding talent, effectively enhancing corporate productivity and competitiveness.

In 2025, FOXLINK had 20,420 new employees (14,014 male and 6,406 female), with a new entry rate of 108%, the proportion of female new hires increased from 29% to 31% ; and had 34,130 resigned employees (25,681 male and 8,449 female), with a resigning rate of 181%. Compared to the turnover rate of 244% in 2024, the 2025 turnover rate decreased by 25.8%. This change can be attributed to the Group's continuous efforts to deepen fair workplace promotion opportunities, provide employee skill enhancements, and strengthen new hire training and employee coordination meetings to improve talent retention. The internal promotion rate increased from 63% in 2024 to 83% in 2025, and the Group's average monthly turnover rate decreased from 10% in 2024 to 8.89% in 2025.



03

Building a Diverse and Inclusive Workplace

New Hire Rate of FOXLINK in 2025

Age	Under 30 years old				30-50 years old				Over 50 years old				Gender Subtotal				Total	
	Female	New Entry rate	Male	New Entry rate	Female	New Entry rate	Male	New Entry rate	Female	New Entry rate	Male	New Entry rate	Female	New Entry rate	Male	New Entry rate	Number	Proportion
Taiwan	10	26%	6	15%	10	26%	10	26%	2	5%	1	3%	22	56%	17	44%	39	4%
Dongguan	2,091	15%	6,763	50%	785	6%	3,953	29%	1	0%	1	0%	2,877	21%	10,717	79%	13,594	132%
Kunshan	252	19%	547	42%	132	10%	365	28%	-	0%	-	0%	384	30%	912	70%	1,296	53%
Xuzhou	19	23%	32	40%	24	30%	6	7%	-	0%	-	0%	43	53%	38	47%	81	6%
Da Nang	549	21%	1,223	47%	401	15%	443	17%	-	0%	1	0%	950	36%	1,667	64%	2,617	163%
Ho Chi Minh	365	30%	388	32%	254	21%	204	17%	-	0%	-	0%	619	51%	592	49%	1,211	209%
India	1,314	83%	53	3%	197	12%	18	1%	-	0%	-	0%	1,511	96%	71	4%	1,582	91%
Total	4,600	23%	9,012	44%	1,803	9%	4,999	24%	3	0%	3	0%	6,406	31%	14,014	69%	20,420	108%

Note:

1. New entry rate of each age range: number of male (female) new employees within the age range of the year/ total number of new employees within the age range of the year.

2. Statistical new entry rate of each age range: total number of resigned employees within the age range / total number of employees in the region at the end of the year.

03

Building a Diverse and Inclusive Workplace

Turnover Rate of FOXLINK in 2025

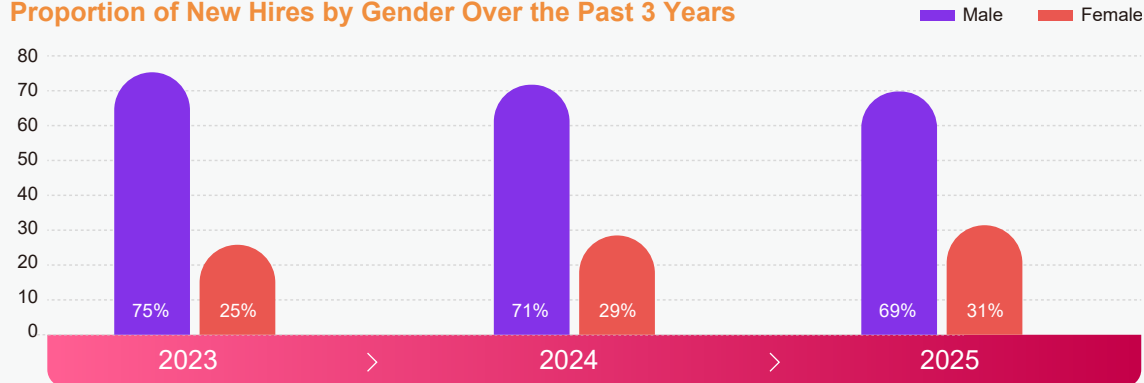
Age	Under 30 years old				30-50 years old				Over 50 years old				Gender Subtotal				Total	
	Female	Resigning rate	Male	Resigning rate	Female	Resigning rate	Male	Resigning rate	Female	Resigning rate	Male	Resigning rate	Female	Resigning rate	Male	Resigning rate	Number	Proportion
Taiwan	21	53%	19	48%	68	52%	64	48%	13	27%	36	73%	102	46%	119	54%	221	25%
Dongguan	3,105	20%	12,266	80%	1,529	15%	8,338	85%	19	50%	19	50%	4,653	18%	20,623	82%	25,276	246%
Kunshan	514	29%	1,264	71%	342	23%	1,136	77%	0	0%	4	100%	856	26%	2,404	74%	3,260	134%
Xuzhou	153	39%	242	61%	700	73%	265	27%	1	33%	2	67%	854	63%	509	37%	1,363	97%
Da Nang	406	30%	967	70%	254	41%	360	59%	0	0%	1	100%	660	33%	1,328	67%	1,988	124%
Ho Chi Minh	405	50%	401	50%	285	59%	199	41%	0	0%	1	100%	690	53%	601	47%	1,291	223%
India	583	90%	63	10%	51	60%	34	40%	0	0%	0	0%	634	87%	97	13%	731	42%
Total	5,187	25%	15,222	75%	3,229	24%	10,396	76%	33	34%	63	66%	8,449	25%	25,681	75%	34,130	181%

Note:

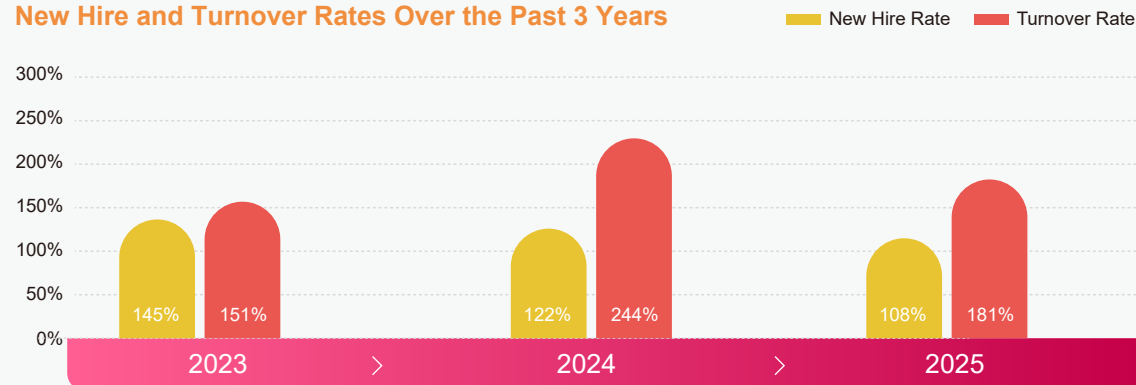
1. Resigning rate of each age range: number of male (female) resigned employees within the age range of the year / total number of resigned employees within the age range of the year.

2. Statistical resigning rate of each age range: total number of resigned employees within the age range / annual total number of employees In the region.

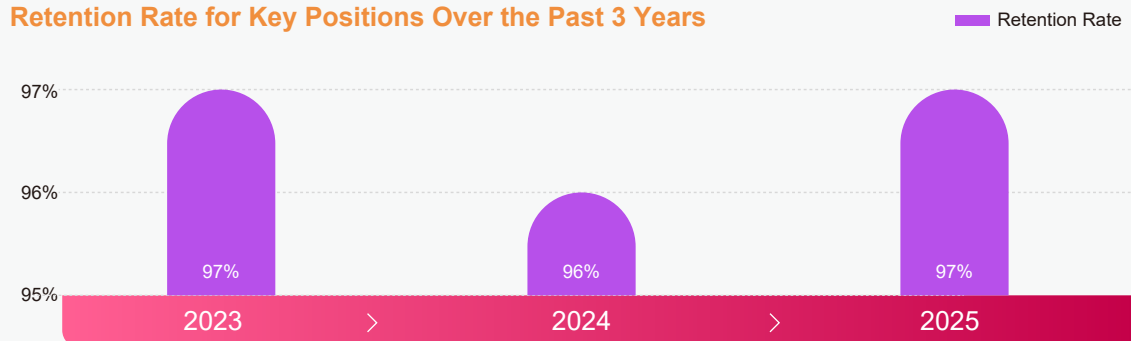
Proportion of New Hires by Gender Over the Past 3 Years



New Hire and Turnover Rates Over the Past 3 Years



Retention Rate for Key Positions Over the Past 3 Years



3.3.2 Employee training and Development

To cultivate outstanding talent and enhance industry competitiveness, Foxlink Group spans regions including Taiwan, Mainland China, Vietnam, and India, offering multilingual learning courses. In 2025, we expanded online training and continued to collaborate with renowned domestic and international learning platforms to provide diverse channels for our employees. We actively encourage employees to continuously learn and enrich themselves, consistently building a learning organization and environment. This year, employee training reached a total of 170,470 attendances, with total training hours amounting to 254,623 hours.

By expanding diverse and flexible learning resources and channels, coupled with training and development programs tailored to various job levels, we equip our employees with the skills required for the future. Through assisting employees in developing diverse competencies, we aim to continuously elevate their professionalism and career literacy, enabling them to grow alongside the company and implement our commitment to sustainable development. Looking ahead, we will continue to increase our investment in talent development and training, optimize training content and formats, and enhance overall training effectiveness.



Total Participants

170,470
Person-time

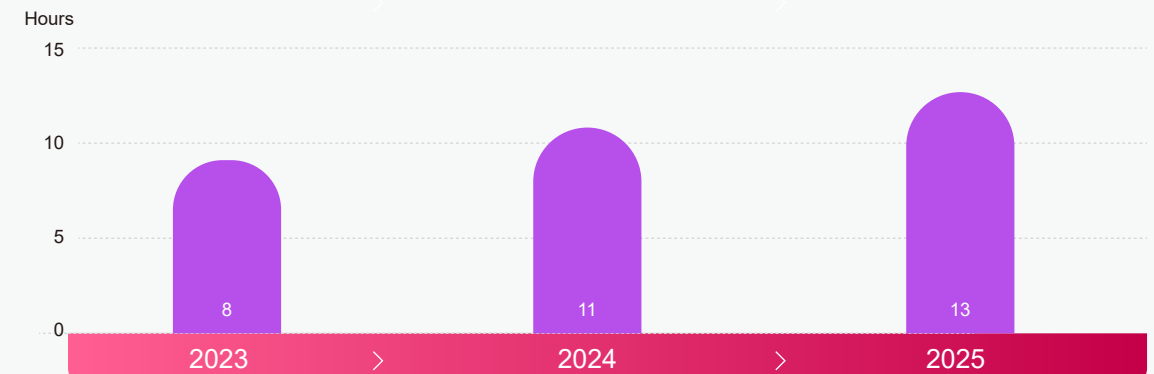
Total Training Hours

254,623
Total Number of Training
Participants

Course Satisfaction

4.55
Out of 5

Average Training Hours per Person



03

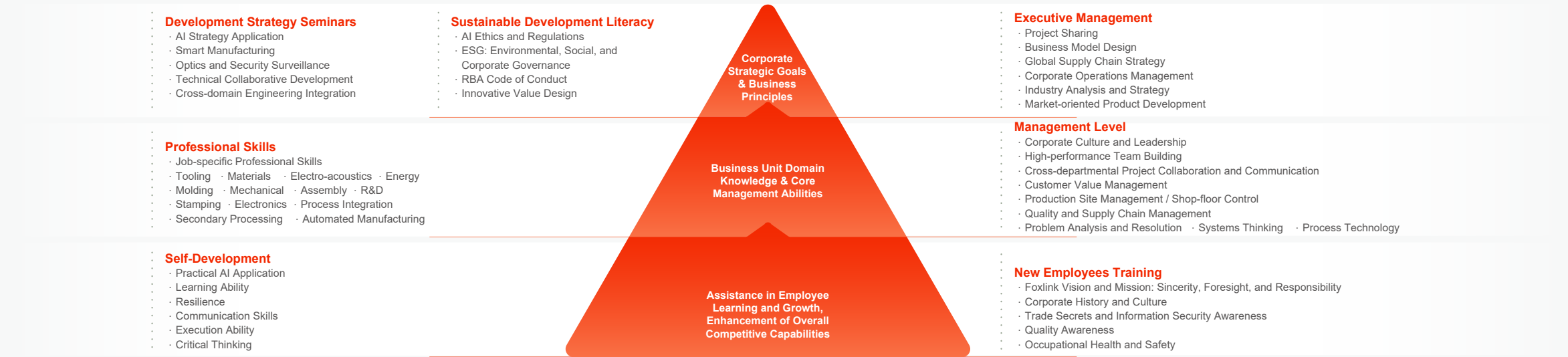
Building a Diverse and Inclusive Workplace

Total Hours and Average Hours per Person for Education and Training in 2025

Region	Male			Female			Total		
	Number of Employees	Total Training Hours	Averag Hours	Number of Employees	Total Training Hours	Averag Hours	Number of Employees	Total Training Hours	Averag Hours
Taiwan	547	11,193	20.5	373	5,623	15.1	920	16,816	18.3
China	8,770	134,203	15.3	5,326	67,784	12.7	14,096	201,987	14.3
Vietnam	1,369	11,995	8.8	1,331	13,555	10.2	2,700	25,549	9.5
India	287	2,489	8.7	1,355	7,782	5.7	1,642	10,271	6.3
Total	10,973	159,879	14.6	8,385	94,744	11.3	19,358	254,623	13.2

Category	Number of Employees	Training Attendances	Total Training Hours	Average Hours
General Employees	18,246	136,401	223,911	12
Management Positions	1,112	33,534	30,712	28
Total	19,358	169,935	254,623	13.2

Foxlink Training and Development Strategy Blueprint



3.3.3 Multiple and Autonomous Learning Channels

The Company provides diverse learning resources and channels to facilitate convenient acquisition of new knowledge and skills for employees. Through learning and sharing, employees can inspire each other's potential. Based on the Company's strategic goals and business philosophy, a comprehensive education and training development plan has been established. This plan focuses on new employee training, professional competencies, management training, and self-development. It aims to construct a strategic blueprint for training by strengthened our digital transformation and AI empowerment achievements in 2025 and development to assist employees in personal growth and achieving the Company's objectives.



New Hire Training

Annual Training
Attendances

8,428

Total Training Hours

86,123 hours

- 100% participation rate in new employee training.
- Providing customized training materials in three languages: Chinese, English, and Vietnamese.
- Courses cover company policies, RBA Code of Conduct, AI information security, trade secret protection, and physical and mental health.



Leadership Management

Courses Offered

2,510

Annual Training
Attendances

27,790

Average Training
Hours per Manager

27 hours

- Providing over 700 trend-focused courses across diverse platforms to enhance strategic vision.



Digital Transformation and AI Empowerment Achievements

AI Courses
Offered

66

Annual Training
Attendances

19,005

Total Training Hours

7,664 hours



Self-Development

Annual Training
Attendances

51,562

Total Training Hours

33,678 hours

Learning Competition Results: 468 attendances
Accumulating 3,540 learning hours.

- Leveraging AI advantages to enrich online resources, coupled with a credit system and incentive programs to foster a continuous motivation for self-directed learning.



Sustainable Development

Deepening ESG awareness and internalizing it into a sense of mission at work.

- Promoting general ESG training to help employees understand the value of sustainability.
- Topics cover Environmental, Social, and Corporate Governance (ESG), RBA, and sustainable supply chains.
- Accelerating understanding and internalization to exert sustainable influence.



Professional Competencies

Annual Training
Attendances

82,444

Total Training Hours

110,073 hours

Internal Instructor
Knowledge Transfer

- ▶ 391 internal instructors,
- ▶ 585 classes taught
- ▶ 1,223.5 total hours
- ▶ 35,526 training attendances
- ▶ An average satisfaction score of 4.7.

- Deepening professional skills through On-the-Job Training (OJT) and external courses. Providing multilingual internal system instruction and departmental professional training.

In 2025, the Company established the core objective of building an RBA training ecosystem characterized by *High Coverage*, *High Engagement*, and *Diversification* to comprehensively deepen the implementation of the RBA Code of Conduct. The total training hours for the year reached 28,626 hours. Compared to 2024, training attendances increased by approximately 4.1 times, and the average training hours increased by 10%. This indicates that the Company has internalized RBA requirements into its core organizational management mechanisms, demonstrating a high level of emphasis on and commitment to responsible supply chains and sustainable operations.

Foxlink 2025 RBA Training Performance

Building a *High Coverage*, *High Engagement*, and *Diversified* RBA training ecosystem to solidify the cornerstone of Foxlink's ESG competitiveness.



Training Coverage Scale
(High Coverage Penetration)

22,352

Qualified Attendances

Demonstrating strong educational mobilization and execution capabilities to ensure all employees possess a foundation in compliance.



Learning Engagement Depth
(Deep Engagement and Practice)

28,626

Total Training Hours

Long-term professional study and simulations, achieving a cognitive transformation from "awareness to action."



Course Resource Diversity
(Precise and Diversified Alignment)

258

Number of RBA Courses

Precisely developed for the five major RBA sections, covering diverse needs such as labor, EHS (Environment, Health, and Safety), and ethics.

· In 2024, training attendances were 4,382, with an average of 10.3 training hours. · RBA training attendances increased by approximately 4.1 times, and average training hours increased by 10%.

Highlights of Training Programs Across Locations



Taiwan Plant-Compliance courses



Dongguan Plant-Personal Leadership Training



Xuzhou Plant-First Aid courses



Kunshan Plant-New employee onboarding courses



India Plant-Chemical Spill Simulation Training



Vietnam Plant-Business Etiquette and New employee onboarding courses

3.3.4 Fair and Transparent Promotion Mechanism

Foxlink Group is committed to building a long-term career growth platform for its employees and has established a comprehensive and transparent promotion and reward mechanism. The Group implements performance evaluations semi-annually. In 2025, the performance evaluation completion rate for all employees reached 100%. In addition, professional job grade assessments and internal promotion processes are conducted regularly every year. In 2025, the proportion of managerial positions filled through internal promotion reached 83%, fully demonstrating the Company's high regard for internal talent cultivation and development mechanisms.

Regarding the development of professional skills, the Mainland China and Vietnam plant systematically promote the *Professional Skill Assessment and Certification* every month. Through competency grading and evaluation, the assessment pass rate reached 99% in 2025, effectively motivating employees to enhance their professional competencies. For the India plant, the current phase primarily focuses on establishing and consolidating foundational skills. In the future, based on local operational development needs, the Group will gradually introduce the systematized professional assessment and certification mechanism to the India plant and integrate it into the local talent pool program, continuing to expand the internal promotion and development channels for all employees globally.

Specific Descriptions of Evaluation Categories

Performance Evaluation Method	Evaluation Description	Applicable Employee / Category	Evaluation Frequency
Semi-annual KPI Evaluation	Based on set work performance goals, the Company works with employees to jointly confirm and complete the current period's KPI goal settings. The execution effectiveness is evaluated in accordance with the SMART principle (Specific, Measurable, Achievable, Relevant to operational goals, and Time-based) to approve performance results and ratings.	Indirect Employees	Twice a year
Annual Professional Job Grade Promotion Assessment	Evaluated based on the principles of organizational development needs, individual performance status, and whether job responsibilities have expanded.	Indirect Employees	Once a year
Mainland China and Vietnam plant Professional Skill and Training Assessment Certification	Departments implement skills training for technical station personnel, quality control personnel, engineering, tooling, and special technicians. Assessors nominate and evaluate candidates based on their skills.	Direct Employees	Once a month

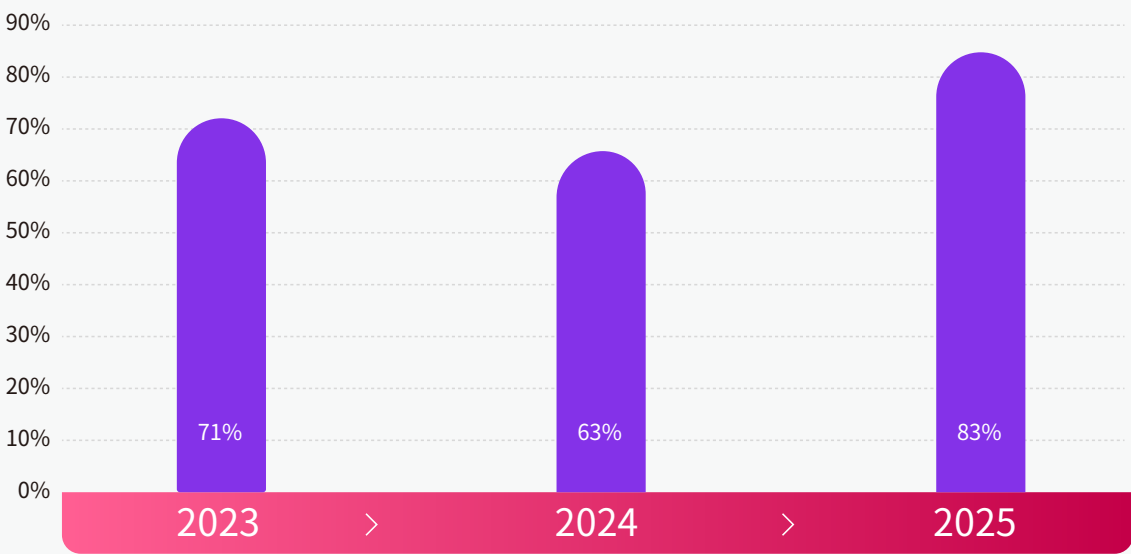
Employee Participation in Regular Performance and Career Development Evaluation Percentage

Plant	Year	Number of Employees Assessed		Number of Employees Completed		Assessment Completion Rate
		Female	Male	Female	Male	
Taiwan	2025H1	248	560	248	560	100%
	2025H2	240	565	240	565	100%
Dongguan	2025H1	1,061	1,812	1,058	1,809	100%
	2025H2	1,010	1,735	1,010	1,734	100%
Kunshan	2025H1	423	691	423	691	100%
	2025H2	383	630	383	630	100%
Xuzhou	2025H1	167	304	167	304	100%
	2025H2	161	300	161	300	100%
Da Nang	2025H1	101	84	101	84	100%
	2025H2	155	120	155	120	100%
Ho Chi Minh	2025H1	47	41	47	41	100%
	2025H2	72	58	72	58	100%
India	2025H1	57	196	57	196	100%
	2025H2	51	178	51	178	100%

Number of Employees Certified in Professional Skills and Training at China and Vietnam Sites in 2025

Plant	Dongguan	Kunshan	Xuzhou	Da Nang	Ho Chi Minh	Total
Number of Employees Assessed	23,522	174	224	95	516	24,531
Number of Employees Passed	23,285	173	224	93	516	24,291
Pass Rate	99%	99%	100%	98%	100%	99%

Internal Promotion Rate for Managerial Positions



3.4 Compensation, Benefits and Security

3.4.1 Remuneration Package

FOXLINK consistently upholds principles of legality, compliance, fairness, and equity, placing great importance on employee remuneration and welfare. All facilities under the Group provide compensation and benefits strictly in accordance with local laws and regulations, ensuring that wage levels are not lower than the statutory minimum wage. In addition, all regular employees are entitled to legally mandated insurance and retirement plans, providing a solid foundation for their livelihood.

Regarding its remuneration policy, FOXLINK firmly implements the principle of equal pay for equal work, completely eliminating any wage disparities based on factors such as region, race, ethnicity, upbringing, social class, lineage, religion, physical disability, gender, sexual orientation, pregnancy, marital status, union membership, political affiliation, or age. The Group adopts a holistic approach to total remuneration, structuring a reward system that comprehensively covers salary, benefits, bonuses, and other remuneration, fully reflecting respect for and recognition of employees' value.

To ensure that remuneration remains competitive and equitable, the Group conducts annual industry salary surveys. Salaries are adjusted appropriately based on changes in the external economic environment, the Company's operational performance, and individual employee performance. This dynamic adjustment mechanism ensures that employee remuneration accurately reflects market value and personal contributions, motivating employees to perform actively and generate greater value for the Company.

In addition, in Taiwan for 2025, the median annual salary for full-time employees not in managerial positions was NT\$1,149,000, with an average salary of NT\$1,287,000. Historical data are available for reference on the Market Post Observation System, demonstrating the Group's transparency in remuneration management.

Table of 2025 Base Salary Ratios for Grassroots Personnel Compared to Local Statutory Base Salaries

Region	Taiwan		Dongguan		Kunshan		Xuzhou		Da Nang		Ho Chi Minh		India	
Gender	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Proportion	1.04	1.04	1.07	1.07	1	1	1	1	1.07	1.07	1	1	1	1

Note:

- 1. Local statutory minimum wages are referenced from data as of January 1, 2025, for each region.
- 2. We adhere to an equal pay for equal work policy, ensuring that salaries do not vary based on gender.

3.4.2 Employee Welfare

At the Taiwan plants, FOXLINK ensures comprehensive employee benefits. In addition to statutory social insurance and retirement plans, the Company provides group insurance and has established an employee welfare committee to implement various employee welfare measures. Benefits include birthday allowances to celebrate employees, subsidies for significant life events such as weddings, funerals, or celebrations, and departmental activity allowances to promote teamwork and cohesion. Scholarships and grants are offered to employees and their children to encourage academic achievement and personal growth, reflecting the Company's care for employees and their families. In 2025, the employee welfare committee allocated TWD 8.8 million for employee welfare programs, an increase of 8% compared to 2024. The employee cafeteria employs professional chefs to ensure nutritious meals, subsidizes part of the lunch cost for employees, and provides free dinner for those working overtime.

At the Mainland China plants, FOXLINK organizes festive events during Spring Festival, Dragon Boat Festival, Qixi Festival, Mid-Autumn Festival, Christmas, and other holidays. In 2025, a total of 21,224 holiday gifts were distributed to employees, allowing them to feel the joy of the season and the Company's care. The plants regularly host various gatherings and entertainment events, including birthday celebrations and carnivals, singing contests, employee family open days, and periodic team-building activities. Through family day events at the Mainland plants, employees are provided with a platform for parent-child interaction, allowing their children to better understand their parents' work environment. This fosters parent-child communication and understanding, demonstrates the Company's approachability, and strengthens organizational cohesion. Employees who participated noted that the event broadened the children's horizons and strengthened parent-child bonds. In 2025, a total of 7 Family Day activities were held, with a total of 1,000 attendances.



Dongguan Plant-Outstanding Employee Awards and Evening Gala



Kunshan Plant- Foxlink Family Day · Family carnival



Xuzhou Plant-Family Activity · Garden Expo Park

At the India plants, various festive activities are held during Diwali, Sankranti, Christmas, and other celebrations, with festive gifts presented to employees. Additional food allowances are provided, and employee dormitories have been built to offer free accommodation for out-of-town staff. The plants also provides bus transportation for all employees, enhancing commuting convenience and overall satisfaction. To further promote employee care, a series of thoughtful benefits have been implemented. Newly married employees receive wedding gifts as a token of best wishes; medical insurance cards are provided to safeguard employee health; attendance bonuses (applicable to direct employees only) encourage good attendance records; birthday gift vouchers are given to convey warmth; and outdoor activities are organized quarterly, allowing employees to connect with nature, strengthen interpersonal relationships, and relax.



India Plant - Diverse and enriching festival activities

The Vietnam plants place great emphasis on enriching employees' lives and enhancing team cohesion through various activities. Every year on International Women's Day, the plants carefully organizes celebration events, with full participation from all 761 employees. In addition, the plants holds quarterly activities, including preparing unique birthday gifts each year and organizing warm afternoon tea gatherings, allowing employees to relax and enjoy pleasant moments amid their busy work schedules.

On April 30, Vietnam's Reunification Day, the plant's labor union organizes a photo contest, providing each employee with a small national flag to encourage active participation in the union's competition. In addition, an evening party is held, inviting all plant employees to join in celebrating this special day. The plants work closely with the union to offer additional benefits. Each employee receives a unique National Day gift annually, mooncakes during the Mid-Autumn Festival, and red envelopes distributed by the union, allowing employees to fully feel the care and warmth from both the Company and the union.



3.4.3 Retirement System

FOXLINK ensures the economic well-being of employees in their retirement by contributing to pension schemes in accordance with local regulations and fulfilling the obligation to provide retirement benefits.

Employees at the Group's headquarters who fall under the old retirement system regulated by the Labor Standards Act have monthly retirement reserves set aside in accordance with the Act. The Company's retirement reserve supervisory committee oversees these funds, which are deposited under the Committee's name at the Bank of Taiwan, responsible for managing, safeguarding, and utilizing the funds. For employees covered under the new retirement system regulated by the Labor Pension Act, the Company contributes a monthly 0% pension rate, calculated according to the monthly wage scale approved by the Executive Yuan. The contributions are deposited into individual pension accounts established at the Bureau of Labor Insurance for each employee.

In the Mainland China plants, according to the Social Insurance Law, all enterprises are required to enroll employees in the Basic Pension Insurance of Urban Employees. Both the Company and employees contribute to the fund proportionally, and retirees receive their pensions from the social security fund. In 2025, the number of retirements in the Mainland China plants was as follows: 47 retirees at the Dongguan Plant, 14 retirees at the Kunshan Plant, and 8 retirees at the Xuzhou Plant, totaling 69 retirees across all Mainland China plants.

The Vietnam plants follows the Vietnam Labor Code and the Social Insurance Law regarding retirement age and mandatory pension contributions, ensuring that all employees are covered under social insurance and have retirement pensions in compliance with Vietnamese regulations.

The India plants, in accordance with the Employees' Provident Fund and Miscellaneous Provisions Act, contributes to the provident fund to ensure that employees can maintain a basic standard of living after retirement.

3.5 Healthy Workplace and Two-Way Communication

3.5.1 Workplace Health Promotion

FOXLINK has always placed employee health as a top priority, providing comprehensive care for employees' physical well-being. The Group also places great emphasis on the health and safety of production line staP, conducting annual comprehensive health examinations for employees in hazardous positions. This is regarded as both a legal responsibility and an obligation, and is carried out as a long-term, routine measure. For employees exposed to dust, organic solvents, or specific chemicals, each site actively implements special position health checks. In 2025, participants included 68 from Taiwan, 1,263 from Dongguan, 1,676 from Kunshan, 917 from Xuzhou, 100 from Da Nang, 102 from Ho Chi Minh, and 326 from India, ensuring tangible protection of the health of employees in special positions. The occupational health examination expenses in 2025 totaled NT\$2.75 million.

Special Position Health Checks of all plants

Item/Plant	Data Statistics							Actions Taken
	Taiwan	Dongguan	Kunshan	Xuzhou	Da Nang	Ho Chi Minh	India	
Number of Employees Examined	68	1,263	1,676	917	100	102	326	
Employees Requiring Re-examination	1	51	56	7	0	2	0	100% Completed
Occupational Contraindications	0	30	31	0	0	0	0	Transferred to other positions or removed from exposure
Suspected Occupational Diseases	0	0	0	0	0	0	0	
Notification for resigned employees to attend examination	1	41	126	72	0	8	0	100% Notified via SMS

During this reporting period, the Kunshan plant recorded one mild case of occupational noise-induced hearing loss. The employee was primarily engaged in facility on-site management and the condition was caused by long-term exposure to a productive noise environment. Following the incident, the Company fully covered all related medical, rehabilitation, and statutory compensation costs. The Company proactively communicated and negotiated with the employee and the labor union to safeguard the employee's legitimate health and labor rights, and actively cooperated with local health, emergency management, and other regulatory authorities to conduct incident investigation and verification.

In response to this incident, the Company has completed a root cause analysis through its professional technical and safety departments and implemented the following three systemic corrective measures to prevent recurrences:

Strengthening Engineering Controls

Comprehensively promoted noise reduction upgrades for production equipment and sound insulation engineering modifications to reduce noise pressure at the source, ensuring the working environment stably meets standards.

Strict Protection Supervision

Established mandatory regulations for wearing Personal Protective Equipment (PPE), strengthened training on noise hazard prevention for all employees, and implemented an on-site safety supervision mechanism.

Improving Monitoring Mechanisms

Increased the frequency of occupational health examinations (covering pre-employment, during employment, and upon resignation), and established a closed-loop management system for noise exposure monitoring and routine inspections.

The Group has established a comprehensive employee health management system. The Taiwan plant provides all employees with free health examinations that exceed statutory requirements every two years. Additionally, the Company arranges for occupational physicians to be on-site monthly to provide routine health consultations, disease prevention, and occupational injury assessment services. Building upon existing cancer screenings, the 2025 health examinations newly added and strengthened cardiovascular disease-related checks to enhance the early prevention and risk management of major diseases, with a total of 814 attendances recorded for the year. Based on the examination results, the Company provides one-on-one doctor consultation services and schedules follow-up tests for abnormal cases after six months. Through the interview and care mechanism conducted by on-site occupational health nurses, we continuously monitor and manage the health status of our employees.



Taiwan Headquarters-Health Checks

With support from government hospitals, the India plants are equipped with medical facilities for vision, full-body, blood, and ear examinations, and organizes free dental and comprehensive health check-ups with a total of 250 attendances, ensuring comprehensive protection of occupational health.



Occupational Health Services at the India Plant

To promote work life balance, the Company launched a series of 104 online and offline health and stress management courses covering topics such as healthy eating, exercise, emotion al management, and stress relief, attracting a total of approximately 8,782 employee participations. Employees expressed high satisfaction with both the course content and the instructors' performance, noting that the training effectively helped improve their health and workplace stress management skills. Participants shared that the health management methods and stress relief techniques learned have been applied in their daily work and personal lives, further fostering a healthy corporate culture and enhancing both work efficiency and overall well-being.



Health promotion courses



relationships, and alleviating anxiety, thereby enhancing their quality of life and work efficiency. In 2025, a total of NT\$48,500 was allocated for these medical care services, benefiting 64 attendances.

India plant (Women's Rights and Gender Equality Protection): To safeguard the workplace safety and rights of female employees, the India plant conducts regular monthly visits to women's workplaces while simultaneously offering sexual harassment prevention and care counseling services, dedicating efforts to creating a gender-friendly and safe working environment.

3.5.3 Labor-Management Relations

FOXLINK is committed to establishing harmonious labor-management relations and ensuring that employees' voices are heard through transparent and open communication channels. The Group believes that strong labor-management relations are a key foundation for sustainable development. Currently, the percentage of the Group's global employees covered by collective bargaining agreements has reached 66%. For the Taiwan, Kunshan, Xuzhou, and India plants where labor unions have not yet been established, the Company has implemented comprehensive labor-management communication and supervision mechanisms to ensure employee rights are never compromised by the absence of a union. At the Taiwan plant, we regularly convene *Employee-employer meeting* in accordance with the law to substantially protect employee rights and promote workplace harmony through dialogue and negotiation between labor and management representatives. At the Kunshan and Xuzhou plants in China, the Company strictly adheres to the Labor Contract Law. Guided by the Group's Human Rights Policy, we ensure grassroots voices are effectively conveyed and addressed through robust internal personnel regulations and regular employee symposiums. At the India plant, we ensure labor conditions meet local regulations and international human rights standards through a dual approach of rigorous client social responsibility audits and local government labor inspections. Foxlink Group pledges that, regardless of whether a labor union is established at an operating site, we are dedicated to providing an equal, safe, and fully protected working environment for all employees.

Under advanced corporate management practices and a well-structured governance system, the Company actively acts as a *bridge* between management and employees, providing multiple channels for communication. Employees can submit concerns and feedback through face-to-face meetings, WeChat platforms, SMS platforms, company email, and dedicated care hotlines, allowing the Company to comprehensively understand and address employee needs and grievances.

Based on a precise understanding of employee needs, the Company has actively implemented an Employee Assistance Program (EAP), covering multiple aspects such as psychological counseling, employee forums, team leader discussion sessions, handling of behavioral anomalies, and sharing of psychological knowledge. At the same time, the Company has actively promoted frontline employee care interviews, ePectively assisting employees in addressing various challenges they may encounter in both work and personal life. These initiatives not only help employees resolve difficulties but also strongly promote the establishment of harmonious labor-management relations, enabling employees to focus more fully on their work and allowing management to operate more smoothly and efficiently. At the same time, employees' loyalty and cohesion toward the Company continue to strengthen, while their sense of recognition and belonging grows, laying a solid foundation for the Company's stable development.

3.5.2 Employee Care

Foxlink Group regards employees as its most precious asset and has established a dedicated *Employee Care Section* across its global operating sites to implement a people-oriented core philosophy. For employees suffering from major illnesses, injuries, or hospitalization, the Company actively promotes the *Small Actions, Great Care* project. In addition to providing substantial condolences and visits, the Company continuously tracks their health recovery status and provides necessary assistance to support employees in smoothly returning to the workplace, thereby strengthening the employee support system and enhancing their organizational identification.

Regarding daily health and care, the Group implements diverse care measures based on the local needs of each plant:

Taiwan plant (Physical Health and Occupational Safety Protection): Professional physicians are scheduled for on-site consultations monthly to provide general medical and health consultation services, reaching a cumulative total of 47 attendances in 2025. Furthermore, on-site occupational physicians and occupational safety and health administrators regularly conduct on-site walk-throughs to proactively identify and assess potential hazard factors in the workplace. In 2025, physicians proposed 2 improvement suggestions, and the Company achieved a 100% improvement completion rate, effectively implementing occupational injury and illness prevention.

Mainland China plant (Mental Health Support): Xuzhou plant places high importance on employee mental health by regularly scheduling professional psychological counselors on-site every month. This assists employees in managing workplace stress, improving interpersonal

Employee-employer Communication Channels	Taiwan	Mainland	Vietnam	India	Frequency (by plant)	2025 Relevant Records/ Descriptions (by plant)
Employee-employer meeting	✓		✓		Once every 3 months	Regularly convene labor-management meetings to address employee feedback, effectively conduct labor-management communication, and promote labor-management harmony. In Vietnam, in compliance with focal government regulations, a labor union is established, which holds an annual labor congress once every year.
Business unit communication meeting	✓	✓	✓	✓	Immediately or once a month	An employee symposium and line leader exchange meeting shall be held once a month, and a front-line employee interview shall be held 1 -2 times a month, to understand employees' life and work aspirations and help employees effectively resolve problems.
Opinion survey/ satisfaction survey	✓	✓	✓	✓	Once a year	Learning Management System (LMS) and Employee satisfaction questionnaire summarize the survey results and conduct follow-up review and improvement.
Internal publicity channel	✓	✓	✓	✓	Immediately	E-bulletin board, WeChat official account, billboard of education and training system and company email.
Complaint and consultation channel	✓	✓	✓	✓	Immediately	Special business units and personnel are set up to receive complaints through face-to-face inquiry, phone call, SMS, WeChat and email, and an anonymous complaint channel shall be set up to make the communication between employees and the Company be smooth, transparent and instant to protect the legitimate rights and interests of employees.

Regarding legal compliance and protection during operational changes, Foxlink Group strictly defends employees' right to work. Taking the Taiwan headquarters as an example, the Company strictly adheres to the Labor Standards Act and related legal regulations. If faced with significant operational changes in the future, or when the employment relationship must be terminated in accordance with the law, procedures will be carried out according to legal requirements. The regulations for advance notice periods are strictly implemented to ensure employees have sufficient time to respond. Concurrently, all global sites also comply with local labor laws, fully implementing substantial protection of employees' work rights.

Plant	Minimum Notice Period for Termination of Employment Contract
Taiwan	<ul style="list-style-type: none"> - Length of service between 3 months and under 1 year: 10 days' advance notice. - Length of service between 1 year and under 3 years: 20 days' advance notice. - Length of service of 3 years or more: 30 days' advance notice.
Mainland China	<ul style="list-style-type: none"> - During the probation period: 3 days' advance notice. - After the probation period: 30 days' advance notice.
Vietnam	<ul style="list-style-type: none"> - Length of service under 1 year: 3 days' advance notice. - Length of service between 1 year and under 3 years: 30 days' advance notice. - Length of service of 3 years or more: 45 days' advance notice.
India	<ul style="list-style-type: none"> - 30 days' advance notice.

3.5.4 Employee Grievance Channels

Maintaining multiple, accessible channels for employee grievances and ensuring effective labor—management communication are key to fostering harmonious labor relations. FOXLINK recognizes this importance and actively establishes a variety of communication bridges, utilizing telephone, email, social media, and other channels to proactively listen to employees' concerns and promptly capture their opinions and requests. Upon receiving employee feedback, the Company responds swiftly, taking elective actions to resolve issues, ensuring that employees feel heard and respected. These measures reinforce the Company's commitment to creating a stable and harmonious labor environment.

The Company strictly adheres to the principle of confidentiality and has established an anonymous grievance mechanism, strictly prohibiting any form of retaliation against complainants. Employees can report issues through the local HR hotlines, physical grievance boxes, or SMS platforms at each site. For major or cross-site incidents, reports can also be submitted directly to Headquarters via the following dedicated Group channels:

Item	Related Channels
Group Headquarters Dedicated Email / Phone	ceo@foxlink.com +886-2-22269-9888 ext. 11601
Dispute Mediation	Labor Dispute Mediation Committee
Discussion and Interviews	Forums, committee meetings, visits (cafeterias, dormitories, production lines)
Mailboxes	HR mailbox
Hotline	Care hotline, HR hotline
Legal Assistance	Legal consultation
Website Visits	Union website, Employee Care Center

Internal Statistical Analysis of Employee Grievance and Consultation Cases

Plant	Taiwan	Dongguan	Kunshan	Xuzhou	Da Nang	Ho Chi Minh	India	Total
Number of complaints	2	56	40	24	15	31	24	192
Number of settled cases	2	56	40	24	15	31	24	192
Number of unsettled cases	0	0	0	0	0	0	0	0

A dedicated employee grievance handling team has been established with clearly defined responsibilities to ensure that each grievance case is addressed promptly and effectively. Upon receiving a grievance, the team contacts the employee within one work day to understand the details, categorizes the issue, and assigns it for precise follow-up handling.

A monthly summary and analysis of grievance cases is conducted to identify recurring issues and potential risks. For common grievances such as disputes over overtime pay, the Company immediately verifies the authenticity of the overtime with the employing unit upon receiving the complaint and issues the supplementary payment based on the applicable overtime pay rate. To reduce the occurrence of such disputes, the Company reinforces internal announcements and conducts training sessions to remind employees of the importance of overtime pay reporting. Additionally, the overtime pay reporting process has been optimized to simplify procedures, minimize unnecessary steps, and make it easier for employees to complete their submissions.

Upon completion of grievance handling, the Company promptly provides feedback on the outcome to the employee who filed the grievance and conducts a satisfaction survey. If the employee is dissatisfied with the resolution, the case is re-examined and remedial measures are taken to ensure that the employee's concerns are properly addressed. Regular follow-ups are conducted with employees whose cases have been closed to understand their subsequent work status and needs, thereby preventing recurrence of the issues.

3.5.5Employee Engagement Survey

Foxlink Group regards the authentic feedback of its employees as the driving force for organizational progress. Annually, the Human Resources Department at each site conducts the *Employee Engagement Survey*. This survey covers five major dimensions: Work Safety and Environment, Corporate Culture, Compensation and Benefits, Teamwork and Interpersonal Relationships, and Career Development. The overall engagement score for the China sites significantly increased by 1 to 10 points compared to 2024, indicating that fundamental operations are solid and that hardware and safety infrastructure improvements have been effective.

2025 Survey Implementation Status

1 Target Audience

All employees across the Group (Including Taiwan, South China, Kunshan, Xuzhou, Ho Chi Minh, and India sites).

2 Frequency and Period

Conducted once a year. The 2025 survey was executed in November 2025, covering the period from 2025/01/01 to 2025/12/31.

3 Coverage Rate

In 2025, **16,331** questionnaires were distributed and **5,824** were collected, achieving an overall employee coverage rate of **36%**.

Item/Plant	Taiwan	Dongguan	Kunshan	Xuzhou	Hon Chi Minh	India
Survey Period	Nov 2025	Dec 2025	Dec 2025	Nov 2025	July 2025	Apr 2025
Number of Respondents	960	9,153	2,098	1,281	561	2,278
Valid Questionnaires	691	3,118	453	380	303	879
Engagement Index	77	79	84	85	74	73

Note: Da Nang plant is not included in the calculation due to a low number of collected questionnaires.

- ▶ The survey results show that the overall employee engagement scores across sites in 2025 range from 73 to 85 points (out of a perfect score of 100). According to statistical analysis, employees showed the highest satisfaction in the dimensions of *Work Safety and Environment* and *Teamwork and Interpersonal Relationships*. However, scores in the *Compensation and Benefits* dimension were relatively lower, indicating higher employee expectations for compensation competitiveness and diversified benefits.
- ▶ Compensation and Benefits Improvement Plan
1. Dynamic Compensation Adjustment and Incentives: Addressing the compensation and benefits issues most concerning to employees, the Company has formulated and launched the following specific improvement plans to enhance talent retention and attraction:
 - Optimize the incentive system: The Group regularly conducts salary reviews based on corporate and departmental operational performance, linking the compensation system with performance to achieve internal motivation and maintain external competitive advantage.
 - Increase in median salary: Ensuring compensation remains highly competitive in the market. In 2025, the median salary of full-time non-managerial employees at the Taiwan site increased by 9.85% compared to the previous year.
2. Diversification and Noticeable Upgrades in Benefit Systems:
 - Flexible benefit planning: Tailoring diverse benefit items to the needs of different sites, such as increasing travel allowances and departmental gathering funds. The total investment in welfare funds at the Taiwan site increased by 8% in 2025.
 - Strengthen childcare support: In response to family-friendly policies, the Taiwan site increased maternity allowances by 33%.
 - Enhance employee well-being and work environment: The Xuzhou site upgraded food hygiene standards, extended cafeteria dining hours, and increased food portions, providing a favorable dining environment; the Ho Chi Minh site improved cafeteria services and meal diversity; the India site introduced weekly/monthly rotating menus and conducts daily food tasting before serving. Additionally, designated cafeteria inspectors are required to perform food testing and maintain records prior to service.
3. Transparent Labor-Management Communication:
 - Regular labor-management meetings: Through quarterly labor-management meetings and employee symposiums, the Company proactively explains the basis of compensation policy formulation and profit-sharing mechanisms to employees, enhancing compensation transparency and reducing the information gap.
 - Establish a transparent and effective grievance mechanism: Reiterate the employee grievance management procedures and assign dedicated personnel to track and handle cases.

3.6 A Friendly Workplace and Work-Life Balance

3.6.1 Friendly Marriage, Childbirth and Family Care Measures

Foxlink Group regards employees as the cornerstone of the Company's sustainable development and is committed to creating a working environment that supports marriage, childbirth, and family care. In accordance with local laws and regulations, we provide parental leave (including maternity and paternity leave) to ensure employees can adequately care for their newborns. Taiwan plant has formulated various welfare measures that exceed statutory requirements to support colleagues in balancing work and family responsibilities.

- ▶ Comprehensive Marriage and Childbirth Support System
 - Financial Support and Allowances: The Employee Welfare Committee provides comprehensive marriage allowances and childbirth subsidies, offering substantial blessings during important moments in our colleagues' lives and alleviating the financial burden of starting a family and raising children. In 2025, the total amount invested in these subsidies was NT\$ 142,000.
 - Maternal Protection and Health Management: The Taiwan site implements the *Maternal Health Protection Program*. Professional nurses provide workplace environment assessments, hazard prevention, and health guidance. Employees enjoy full salary protection during maternity leave and are guaranteed to return to equivalent positions and salary levels upon reinstatement.
 - Family-Friendly Facilities: Standard lactation rooms are established within the site, and childcare support measures (contracted kindergartens) are provided, allowing colleagues with childcare needs to work with peace of mind.

Implementation Status and Effectiveness

1 Maternal Protection Effectiveness

A total of 5 employees completed the maternal protection assessment, all of whom were categorized under Level 1 Management, achieving a 100% follow-up and care rate.

2 Unpaid Parental Leave Status

In 2025, a total of 4 employees applied for unpaid parental leave.

3 Return to Work and Retention Status

In 2025, the actual return to work rate following parental leave was 40% (for female colleagues). We continuously assist colleagues in smoothly returning to the workplace through our employee care programs.

2025 Taiwan Parental Leave Return and Retention Rates

Item/Gender	Male	Female	Total
Number of employees who were eligible for parental leave in 2025 (A)	39	27	66
Number of employees who actually applied for parental leave in 2025 (B)	0	4	4
Number of employees who should be reinstated to work after the parental leave in 2025 (C)	1	5	6
Number of employees who were actually reinstated to work after the parental leave in 2025 (D)	0	2	2
Number of employees who should be reinstated to work after the parental leave in 2024 (E)	1	2	3
Number of employees who should be reinstated to work continuously for one year after the parental leave in 2024 (F)	0	0	0
Reinstatement rate of parental leave in 2025 (D/C)	0%	40%	33%
Retention rate of parental leave in 2024 (F/E)	0%	0%	0%

Note:

Reinstatement rate = Actual total number of employees after parental leave (D)/ Total number of employees who should be reinstated to work after parental leave (C) * 100%

Retention rate = Total number of employees who still in service 12 months after parental leave (F)/ Total number of employees who reinstated to work after parental leave in the previous year (E) * 100%

Percentages may have a ±1% variance due to rounding.

Specific data related to parental leave across the Group is as follows:

In accordance with relevant laws and regulations, Foxlink Group guarantees employees across all sites their full rights to childcare leave, maternity leave, and paternity leave. Specific details are as follows:

Leave Type	Taiwan	Dongguan	Kunshan	Xuzhou	Vietnam	India
Parental Leave	Eligible to apply for unpaid parental leave	10 days	10 days	10 days	Employees with infants under 12 months of age are entitled to leave work one hour early per day.	NA
Maternity Leave	8 weeks	Natural delivery: 178 days Cesarean section: 208 days	Natural delivery: 158 days Cesarean section: 173 days	Natural delivery: 158 days Cesarean section: 173 days	- First child: 6 months - Second child: 7 months - For twins or multiple births, maternity leave is extended by 1 month for each additional child, starting from the second child.	26 weeks
Paternity Leave	7 days	15 days	15 days	15 days	- Natural delivery: 5 days. - Natural delivery of twins or the second child: 10 days. For the third child and above, an additional 3 days for each subsequent child. - Cesarean section or fetus under 32 weeks: 7 days. - Cesarean section for twins: 14 days. For triplets or the third child and above, an additional 3 days for each subsequent child.	NA

3.6.2 Club Activities

To help employees better balance work and life and enrich their leisure time, FOXLINK actively promotes the development of club activities at all operational sites.

At its Taiwan operational sites, the Group has established a wide variety of clubs, including Handicraft Club, Floral Art Club, Charity Club, Aerobics Club, Yoga Club, Basketball Club, and Triathlon Club, totaling twelve different types of clubs. These clubs offer employees diverse options to pursue their interests and cater to varied personal hobbies. In 2025, the employee welfare committee allocated NT\$4.24 million to support these club activities, a 4% increase compared to 2024. The steady growth of this funding is mainly used to expand the scale of activities and improve course quality (such as hiring professional instructors and optimizing activity equipment). Through substantial resource injection, it not only effectively lowers the barrier for employees to participate in leisure activities but also further drives overall participation enthusiasm, comprehensively promoting employees' physical and mental health and workplace well-being.

At its China operational sites, the Company has also established multiple clubs for employees to join, including Table Tennis Club, Badminton Club, Taekwondo Club, Dance Club, Basketball Club, Charity Club, Instrumental Music Club, and Photography Club, totaling sixteen categories. Employees are free to join clubs that match their interests, allowing them to relax, socialize, and connect with like-minded colleagues.

Moreover, the Group places great importance on the leisure life of overseas employees. A dedicated budget of approximately NT\$12.30 million has been allocated for employee activities in China, India, and Vietnam. This ample funding ensures that overseas employees can enjoy a wide variety of club activities and other events, providing them with fulfilling and enjoyable recreational experiences outside of work, while enhancing their sense of belonging and recognition within the Company.

In today's society, corporate development entails not only the pursuit of economic interests but also the assumption and fulfillment of social responsibilities. The India plants has consistently upheld this philosophy. In 2025, it actively participated in social welfare initiatives, contributing to the construction of a harmonious society and promoting local development. Notably, on June 5, 2025, World Environment Day, employees were organized to participate in a tree-planting activity, contributing to environmental protection and demonstrating the Company's commitment and social responsibility.



Triathlon Club



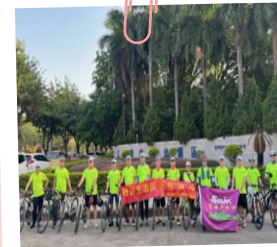
Badminton Club



Squash Club



Photography Club



Cycling Club



Calligraphy Club



Floral Arrangement Club



Dance Club



Table Tennis Club



Badminton Club



Football Club



Badminton Club

3.7 Occupational Health and Safety

3.7.1 Occupational Health and Safety Policy

Occupational Health and Safety Policy

- 1 We comply with laws and regulations, fulfilling corporate social responsibility for occupational health and safety.
- 2 We prioritize employee health and safety, striving to eliminate incidents and accidents.
- 3 We establish an occupational health and safety management system and continuously improve it.
- 4 Ensure all employees participate in occupational health and safety training and actively implement safety and health initiatives.

The Company upholds the occupational health and safety (OHS) philosophy of *Safety First, Prevention Foremost, Total Employee Involvement, and Continuous Improvement*. We strictly comply with relevant national and local laws, regulations, standards, and industry requirements to formulate and comprehensively implement our OHS policies. Placing employees' occupational safety and physical and mental health as top priorities in our operational development, the Company adheres to the long-term goals of zero accidents and zero occupational diseases. We ensure sufficient resource allocation for OHS and continuously improve the working environment and the intrinsic safety level of our equipment.

The Company has established a robust OHS accountability system for personnel at all levels, actively encouraging all employees to participate in risk identification, hidden hazard inspections, and safety improvements. We thoroughly implement safeguard measures such as safety education and training, occupational health surveillance, personal protective equipment (PPE) management, and emergency management. Through systematic management and routine supervision, we continuously optimize our OHS management system to eradicate preventable occupational injuries and diseases, thereby effectively safeguarding the safety and health rights of all employees and realizing the safe, stable, and sustainable development of the enterprise.

Short-term Goals

- 1 20% Enhance employee awareness of occupational health and safety; ensure over 90% of employees acquire relevant knowledge through training and awareness campaigns.
- 2 Reduce the incidence of workplace accidents and injuries; lower the accident rate by 20%.

Assessment Mechanisms

- 1 Implement daily, monthly, and special safety inspections across all sites.
- 2 Pass external audits, such as the implementation of ISO 45001.
- 3 Establish the Health and Safety Committee and implement a monthly meeting system.
- 4 Hold annual management review meetings to discuss and review how to continuously strengthen occupational health and safety performance.

Long-term Goals

- 1 Continuously improve the health and safety management system to maintain compliance with relevant regulations and standards, and secure corresponding certifications.
- 2 Promote employee health promotion programs to elevate the overall health and well-being of our workforce.
- 3 Collaborate with suppliers and partners to jointly drive improvements in occupational health and safety.

Specific Actions

- 1 Implement various process safety improvements in 2025 to elevate safety technology and management levels.
- 2 Regularly perform infrared thermal imaging inspections on electrical equipment, such as switchboards, across the sites.
- 3 Develop and establish various online safety management databases, such as construction safety and chemical management.

3.7.2 Occupational Health and Safety Management Systems

The Company incorporates occupational health and safety performance management into the core topics of corporate sustainable development. We promote the continuous improvement of health and safety performance in a systematic, institutionalized, and data-driven manner. By building a performance management system featuring a prevention-first approach, process control, quantitative assessment, and closed-loop improvement, we comprehensively safeguard employees' occupational health and workplace safety, achieving the integrated development of stable corporate operations and social responsibility.

In accordance with the requirements of the ISO 45001 Occupational Health and Safety Management System and relevant legal and regulatory standards, the Company has established a sound occupational health and safety performance management system, clarifying performance goals, monitoring indicators, assessment mechanisms, and improvement processes. Annual performance goals are reviewed and approved by top management and cascaded down to all operational units and functional departments to ensure the goals are quantifiable, executable, and assessable. Through key processes such as hazard identification, risk assessment, hidden hazard inspection and remediation, working environment monitoring, occupational health surveillance, safety education and training, and emergency management, we conduct full-process tracking and control of health and safety performance. This achieves the standardization of management behaviors, controllability of on-site risks, and transparency of performance data.

In terms of performance monitoring and measurement, the Company utilizes core performance indicators such as the occupational injury rate, lost workday cases, new occupational disease cases, major safety incidents, hidden hazard remediation completion rate, working environment hazard testing pass rate, occupational health examination coverage rate, safety training completion rate, and the certification rate of special operation personnel. We regularly compile, analyze, and disclose these indicators to objectively reflect the effectiveness of health and safety management. Addressing performance deviations and management shortcomings, the Company promptly implements corrective and preventive actions (CAPA), simultaneously driving enhancements in management mechanisms, the working environment, and protective capabilities.

The Company directly links occupational health and safety performance with departmental management effectiveness, management performance evaluations, and team incentive mechanisms. This strengthens the safety responsibility awareness and execution efficiency of all employees, promoting a cultural transition from *I am required to be safe* to *I want to be safe, I know how to be safe, and I manage safety*. Meanwhile, we regularly conduct performance reviews and management system audits. Integrating regulatory updates, operational changes, industry benchmarks, and stakeholder expectations, we continuously optimize the performance management model and constantly elevate our health and safety governance capabilities and performance levels.

Looking ahead, the Company will continue to pursue the goals of zero accidents, zero occupational diseases, and zero major risks. We will deepen occupational health and safety performance management, supporting the Company's high-quality sustainable development with high-quality safety governance.

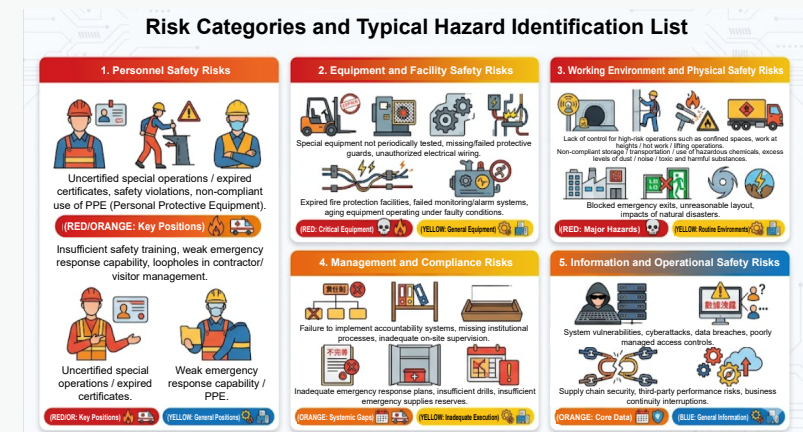
Achieving ISO45001 Certification

- ☒ Taiwan Headquarters
 ☒ Dongguan
 ☒ Kunshan
 ☒ Xuzhou
 ☒ Ho Chi Minh (Vietnam)
 ☒ Da Nang (Vietnam)
 ☒ India

3.7.3 Safety Risk Identification

1. Scope of Identification and Methodology

- The scope covers the entire processes of production operations, supply chain, facilities and equipment, personnel behavior, working environment, information security, emergency management, and regulatory compliance. We adopt the Human-Machine-Environment-Management four-dimensional model, combined with Safety Checklists (SCL), Job Hazard Analysis (JHA), the Risk Matrix method, and the LEC method to conduct comprehensive annual risk identifications. Furthermore, immediate re-evaluations are conducted following major changes or incidents.



Risk Assessment and Level Determination



03

Building a Diverse and Inclusive Workplace

2. Control and Disclosure Commitments

- Establish a risk inventory and a hierarchical control responsibility matrix, clarifying responsible persons, measures, deadlines, and acceptance criteria.
- Implement supervised remediation and dynamic monitoring for major risks; include them in Board of Directors and Management reviews.
- Update identification results annually; revise them immediately upon the occurrence of accidents, operational changes, or regulatory updates.

Category	Specific Hazards (Risk Points)	Risk Level	Person in Charge	Remediation / Control Measures	Closed-loop Deadline
Equipment Safety	1. Failure of mold/machine tool protective guards and interlocks. 2. Failure to conduct periodic inspections on special equipment (forklifts/cranes). 3. Electrical aging, leakage, and short circuits in old equipment.	Red	Equipment Department Manager	1. Conduct daily pre-shift inspections of protective devices and maintain records; immediately shut down failed equipment. 2. Implement mandatory inspections for special equipment every 12 months; untested equipment is strictly prohibited from use. 3. Conduct quarterly special electrical safety inspections and replace aging wiring/components.	Immediate Immediate remediation, long-term control
Operational Safety	1. Missing approvals for work at heights, hot work, and confined space operations. 2. Lifting operation commanders/personnel working without valid certificates. 3. Forklift collision risks during waste disposal (metal scrap handling).	Orange	Production Department Manager	1. Implement a 100% approval system for high-risk operations with designated on-site spotters (supervisors). 2. Require special operation personnel to hold valid certificates; send renewal reminders 3 months prior to expiration. 3. Designate exclusive lanes for the waste area, set up speed limit signs, and conduct daily patrols.	Complete approval process refinement within 3 days, long-term supervision
Environment & Compliance	1. Improper storage of hazardous chemicals (cleaning agents/lubricants). 2. Industrial dust/noise levels failing to meet standards; lack of periodic testing. 3. Blocked fire escapes and expired fire extinguishers.	Yellow	EHS Specialist	1. Store hazardous chemicals in designated areas, post (M)SDS, and conduct weekly inventories. 2. Commission external testing every 6 months; immediately halt production for remediation if standards are exceeded. 3. Clear escape routes daily, inspect the validity of fire facilities monthly, and maintain records.	Complete route clearance within 1 week, quarterly remediation closed-loop
Management & Personnel	1. Insufficient safety training for new hires/contractors. 2. Untimely closed-loop remediation of safety hazards; recurring hazards. 3. Failure to drill emergency response plans; lack of emergency supplies.	Yellow	Safety Officer	1. Require new hires to pass pre-employment training before starting work; simultaneously include contractors in safety training. 2. Implement a sign-off system for hazard remediation; report overdue uncorrected hazards to the management level. 3. Organize comprehensive drills semi-annually and replenish emergency supplies monthly.	Complete supplementary training for all personnel within 1 month, long-term tracking

3.7.4 Contractor Safety Management

The Company highly values the occupational health and safety of external operators at our sites. We have integrated contractor management into the overall EHS governance system, implementing a full-lifecycle management mechanism that includes source screening, process control, post-event tracking, and continuous improvement. This ensures a safe working environment at the sites, mitigates outsourcing operational risks, and achieves the sustainable goal of zero major occupational accidents.

1. Management Principles and Governance Structure

The Company upholds the principles of *consistent safety, consistent standards, and shared responsibility*, ensuring that safety management responsibilities are not transferred due to outsourcing. The contracting unit, the EHS management organization, and the site heads jointly establish the contractor safety management mechanism. This mechanism clearly designates contractors as the primary responsible parties for operational safety, implementing a management structure characterized by tiered management, clear rights and responsibilities, and evidence-based auditing, thereby comprehensively enhancing the safety and stability of outsourced work.

2. Source Control for Contractor Admission

To ensure contractors possess qualified safety capabilities, the Company has established a strict contractor admission review mechanism. All cooperating contractors must pass qualification audits, which include verifying legal business registration, safe operation licenses, equipment inspection certificates, personnel insurance, and the validity of special operation certificates, as well as reviewing past safety accident records. Those failing to meet the standards are excluded from the Approved Contractor List. Before contract signing, all contractors are required to sign a Safety Management Agreement and a Safety Commitment Letter. These documents clearly define work specifications, prohibited actions, risk responsibility attribution, penalty mechanisms for violations, and accident reporting obligations, thereby solidifying institutionalized pre-control.

3. Entry Training and Hazard Communication Management

Before entering the site to work, all contractor personnel must complete general site safety education, work hazard notification, site prohibitions, emergency response procedures, and personal protective equipment (PPE) usage training. Uncertified personnel are strictly prohibited from entering. For high-risk operations such as hot work, work at heights, lifting operations, confined spaces, and temporary electricity usage, specific hazard communication is additionally implemented to ensure personnel fully comprehend the operational risks and control measures. The Company continuously implements filing management for contractor personnel, keeping track of attendance, certificate validity, and training status to prevent risks such as uncertified work or unreported personnel replacements.

4. On-site Operation Risk Control

For all outsourced engineering projects at the sites, we implement a management model comprising work permits, on-site supervision, patrol inspections, and closed-loop hazard remediation. High-risk operations must universally adhere to prior application, hierarchical review, and on-site confirmation of safety measures before work can commence. The site management organization and the EHS department conduct unscheduled work inspections. Deficiencies such as safety violations, inadequate protection, equipment abnormalities, and poor housekeeping are corrected immediately, requiring time-bound remediation and tracked to closure. Contractors are strictly prohibited from unauthorized subcontracting, altering the scope of work without permission, or omitting safety measures, effectively mitigating operational hazards.

5. Accident Reporting and Comprehensive Emergency Response

Contractors are integrated into the Company's overall emergency response system, standardizing disaster reporting procedures, evacuation mechanisms, and contact windows. In the event of abnormalities, injury incidents, or potential risks, immediate reporting to the site head and EHS organization is required. This triggers investigation, root cause analysis, and corrective and preventive actions, rigorously implementing the *Four No-Passes* principle for accident investigation to prevent the recurrence of similar risks.

3.7.5 Statistical Analysis of Disabling Injuries

In strict accordance with occupational health and safety management requirements, the Group comprehensively compiles, analyzes, and continuously improves upon data related to employee disabling injuries. By consolidating disabling injury data—including work-related incidents, days away from work, and restricted work cases—we conduct in-depth analyses focusing on dimensions such as injury types, occurrence locations, and root causes. We have identified primary risk categories, including machinery-related injuries, being struck by objects, and manual handling sprains. Correspondingly, targeted preventive measures have been implemented across aspects such as machine safeguarding, standard operating procedures, personnel training, and on-site management. During the reporting period, the Company recorded zero major disabling injuries or permanent disability incidents. The overall disabling injury rate has shown a downward trend, reflecting a continuous improvement in safety performance. Looking ahead, the Company will continue to pursue the goal of *Zero Injuries* by strengthening proactive risk controls and enhancing the return-to-work and health care mechanisms for injured employees. We are dedicated to substantially safeguarding the occupational safety and physical and mental well-being of our employees, driving simultaneous advancements in our enterprise safety management standards and sustainable development capabilities.

In 2025, a total of 48 occupational safety incidents occurred across the Group's seven major business sites, with no fatalities or serious injuries reported.

Year	2025														
Plant	Taiwan		Dongguan		Kunshan		Xuzhou		Vietnam				India		Total
									Ho Chi Minh		Da Nang				
Gender	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
Base number of employees	518	359	6,825	3,456	1,427	998	552	853	251	328	855	749	291	1,442	18,904
Total working days	249	249	250	250	250	250	250	250	302	302	302	302	302	302	3,810
Base total working hours of employees	1,031,856	715,128	13,650,000	6,912,000	2,854,000	1,996,000	1,104,000	1,706,000	606,416	792,448	2,065,680	1,809,584	703,056	3,483,872	39,430,040
Number of recordable occupational injuries	0	2	8	3	9	4	1	2	0	0	4	2	6	53	48
Proportion of recordable occupational injuries	0.00	2.80	0.59	0.43	3.15	2.00	0.91	1.17	0.00	0.00	1.94	1.11	8.53	2.01	1.22
Base number of non-employee workers	11	14	180	76	40	28	22	30	233	0	105	223	0	0	962
Base working days of non-employee workers	249	249	250	250	250	250	250	250	302	302	302	302	302	302	3,810
Base total working hours of non-employee workers	21,912	27,888	360,000	152,000	80,000	56,000	44,000	60,000	562,928	0	253,680	538,768	0	0	2,157,176
Number of recordable occupational injuries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Proportion of recordable occupational injuries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Notes:

Rate of recordable work-related injuries = (Number of recordable work-related injuries / Total hours worked) × 1,000,000. Total hours worked is estimated based on the formula: (Number of people × 8 hours × Total work days).

The number of recordable work-related injuries is based on the internal summary table of work-related injury incidents. Non-employee workers refer to outsourced personnel stationed at the factory.

03 Building a Diverse and Inclusive Workplace

3.7.6 Education, Training, and Emergency Drills

The Company highly values occupational health and safety (OHS) management for its employees, regularly conducting comprehensive OHS education and training for all staff. Centered on safety production regulations, operational risks, occupational disease prevention, the use of personal protective equipment (PPE), emergency evacuation knowledge, fire safety, and accident prevention, we regularly organize safety education, learning, and awareness training. Through diverse educational formats, we continuously strengthen the safety awareness of all employees, standardize operational behaviors, and enhance employees' self-protection capabilities and emergency response levels.

The Company strictly implements the safety education and training management system, ensuring mandatory pre-employment training for new hires, regular retraining for existing employees, and specialized education for special operations. This continuously solidifies the foundation of safety production, prevents safety hazards and occupational health risks at the source, effectively safeguards employees' physical and mental health and personal safety, and fulfills our corporate social responsibility in employee care.

The Company continues to enrich training resources and develop online learning platforms. By offering both online and offline courses, we enrich the learning materials for all employees, striving to help them continuously improve themselves outside of working hours.

In 2025, the Group held a total of 478 training sessions, with a total of 43,310 attendances.



Course Category	Taiwan	Mainland China			Vietnam	India	Total
		Dongguan	Kunshan	Xuzhou			
Number of safety classes	10	32	56	6	201	10	315
Number of safety	806	863	896	1,753	3,893	751	8,962
Number of health classes	14	9	19	1	14	1	58
Number of health participants	715	214	304	276	36	110	1,655
Number of fire evacuation drills	4	22	28	5	10	4	73
Number of fire evacuation drill participants	102	19,325	5,181	2,486	2,193	2,780	32,067
Number of chemical leakage drills	1	4	2	2	3	2	14
Number of chemical leakage drill participants	26	83	55	36	42	35	277
Number of other drills	1	2	4	2	8	1	18
Number of other drill participants	18	101	116	32	67	15	349
Number of Training Sessions and Drills	30	69	109	16	236	18	478
Number of Participants	1,667	20,586	6,552	4,583	6,231	3,691	43,310



Fire Drill and Evacuation



Fire Extinguisher Training



Fire Extinguisher Practical Training



Firefighting Equipment Demonstration



First Aid Personnel Training



Explanation of Labor Protection Equipment Usage



Safety Awareness Briefing



Occupational Health Knowledge Training

2025 Highlights

In 2025, the South China site fully deployed 14 Automated External Defibrillators (AEDs), covering all corners of the site to provide immediate protection for unexpected emergencies. Concurrently, through promotional platforms such as bulletin boards and WeChat official accounts, we actively promote AED location information and operational guidelines, striving to enhance the emergency first aid awareness, as well as the self-rescue and mutual-rescue capabilities of all employees.



Furthermore, to continuously elevate employees' emergency first aid capabilities and popularize the skills for performing Cardiopulmonary Resuscitation (CPR) and using Automated External Defibrillators (AEDs), the South China site collaborated with the Dongguan Red Cross and the Dongguan Hongren Life Safety Education Service Center in April 2025 to organize three specialized training sessions on emergency first aid skills. This training covered a total of 211 employees, of which 148 participated in and successfully passed the first aid skills certification assessment, achieving a 100% pass rate. This adds another solid layer of protection for the Company's safe operations.



To continuously strengthen the fire safety management of the site buildings and solidify the defense line for safe production and occupational health and safety, the South China Phase II site carried out a comprehensive installation and upgrade project for the fire sprinkler system across the entire existing building. The project strictly complied with national and local relevant laws and standards, such as the Code for Fire Protection Design of Buildings and the Code for Installation and Acceptance of Fire Sprinkler Systems. We successfully completed the entire process, including system plan design, pipeline laying, sprinkler head installation, pump room equipment configuration, joint commissioning, and third-party testing and acceptance.

3.7.7 Occupational Health and Safety Expenses

During the reporting period, the Company continuously increased its financial investment in occupational health and safety (OHS). These funds were primarily focused on the construction of safety facilities, equipment protection retrofitting, working environment improvements, the provision of personal protective equipment (PPE), occupational health examinations, safety education and training, emergency supplies reserves, and hidden hazard remediation. This ensures that safety investments are allocated in full, earmarked for specific purposes, and effectively implemented. Through a systematic resource guarantee, we continuously elevate our intrinsic safety level and occupational health management capabilities, substantially safeguarding the physical and mental health and life safety of our employees, thereby providing solid support for the Company's sustainable and high-quality development.

In 2025, the total OHS expenditure across all sites amounted to NT\$ 52,254,156.

Health and Safety Expenses		Unit (NT\$)							Total
		Taiwan	Dongguan	Kunshan	Xuzhou	Ho Chi Minh	Da Nang	India	
Occupational Health	PPE Purchases	0	872,816	1,657,856	87,470	151,910	106,602	132,837	3,009,491
	Work Environment Assessment	104,654	581,904	328,668	114,495	107,477	73,843	13,385	1,219,772
	and Measurement	42,800	313,851	89,800	0	108,079	122,766	9,537	644,033
Safety	Personnel Awareness Training	0	516,350	466,960	718,400	315,827	0	254,147	2,271,684
	Safety Evaluation and Inspection	2,801,419	42,792,439	49,390	204,165	170,521	1,892,661	0	45,109,176
Total		2,948,873	45,077,360	2,592,674	1,124,530	853,814	2,195,872	409,906	52,254,156

3.8 Social Participation

Social Development Strategy and Core Themes

Foxlink Group consistently upholds the core philosophy of *Social Co-prosperity and Environmental Co-existence* to promote a culture of sustainability and social engagement initiatives. We believe that social engagement is not merely the investment of resources, but also the transmission of values. By planning diverse social engagement activities, we encourage employees to step into local communities, personally experience the value of the land, and thereby establish a deep connection among the enterprise, employees, and society.

This year, we launched our social engagement initiatives based on three core indicators: *Supporting Local Industries, Promoting Agri-food Education, and Enhancing Employee Inclusion*:

1 Supporting Local Industries

Through practical visits and participation, we support high-quality smallholder farmers and the transformation of traditional crafts in Taiwan, assisting in the revitalization of local industries and cultural preservation.

2 Promoting Agri-food Education

We encourage employees and their families to engage in manual labor. Through farming experiences, they can understand the sources of food and ecological cycles, thereby enhancing their awareness of land sustainability and green living.

3 Enhancing Employee Inclusion

We have established a communication platform outside of work, inviting employees and their families to jointly participate in social public welfare and outdoor experiences, strengthening team cohesion and implementing corporate care.

On October 18, 2025, the Group specifically themed the *Sugarcane Smallholder Farmer Experience Day*, inviting employees and their families to Baoshan, Hsinchu, for an in-depth social engagement initiative. The activity integrated a sugarcane culture guided tour, farming experience, and hands-on interaction, allowing the Group's employees and their families to understand the sugarcane ecological cycle and the sustainable value of the land, thereby fulfilling the Company's commitment to social responsibility and environmental education. This initiative responded to the United Nations Sustainable Development Goals (SDGs), specifically SDG 11 (Sustainable Cities and Communities), SDG 13 (Climate Action), and SDG 15 (Life on Land), implementing the concept of sustainable co-prosperity through practical planting actions and cooperation with local industries.



Employees and their families personally experience sugarcane planting, putting agricultural sustainability and land education into practice.



The instructor introduces sugar-making crafts and brown sugar culture, promoting sustainable values in integration with environmental education.

Strategic Resource Allocation Driving Positive Local Cycles

In 2025, Foxlink continued to deepen its corporate social responsibility (CSR), implementing concrete commitments to employees, communities, and the environment through diversified action plans. To encourage employees to participate in arts and cultural activities and to revitalize related industries, the Headquarters distributed movie tickets to all employees in 2025, with a total investment of NT\$ 3.36 million, taking practical actions to support domestic arts and cultural development. Meanwhile, to assist indigenous fruit farmers in Zhuoxi Township, Hualien County, Foxlink purchased Lishan pomelos totaling NT\$ 1.25 million, demonstrating concrete support for local agriculture and the rural economy. Regarding social welfare initiatives, the Headquarters organized three blood donation drives throughout the year, calling on employees to actively participate. A total of 956 bags of blood (amounting to 239,000 cc) were collected, injecting vital resources into the medical system. Furthermore, to care for local elders, Foxlink partnered with the Tucheng Service Center in Tucheng District, New Taipei City (where the Headquarters is located) to hold a warm shared meal event, warming the hearts of community elders through practical companionship and care.

Dongguan Plant, a major production base, views the local community as an indispensable partner for corporate sustainable development. Adhering to the spirit of *giving back to the community where we operate*, we are committed to transforming corporate resources into a long-term driving force for local development. In 2025, focusing on three major strategic pillars—Educational Empowerment, Cultural Inclusion, and Livable Resilience—we collaborated deeply with local governments, schools, and non-profit organizations (NGOs). With a total investment of approximately NT\$ 9.1 million, we responded to local needs with concrete actions to jointly build a co-prosperous community.

Educational Empowerment

- **Advancing Technology and Humanities:** Supported the construction of a *Smart Calligraphy Room* at the No. 3 Primary School in Dongkeng Town, promoting the innovative integration of traditional culture and modern technology education.
- **Mental Health Support Network:** Funded the establishment of a psychological development center at Dongkeng Middle School, providing a professional support system for the mental health and growth of adolescents.

- **Collaborative Education Mechanism:** Invested in the *Better Evaluation, Better Joy* project at Qunying Primary School, promoting close collaboration among families, schools, and communities to jointly build a high-quality educational environment.

Cultural Inclusion

- **Cultural Heritage Protection:** Continued to sponsor iconic folk activities such as the *Er Yue Er* Festival and the Dragon Boat Cultural Festival, assisting in the preservation and revitalization of local traditional culture and strengthening community identity.
- **Healthy and Active Community:** By supporting the *Vitality Dongkeng* orienteering event and sponsoring a men's basketball league, we encouraged citizens to participate in sports and leisure, creating a vibrant and cohesive community atmosphere.

Livable Resilience

- **Environmental Quality Enhancement:** Actively participated in rural greening and tree planting in Dongkeng Town, donated ecological equipment, and substantially invested in environmental remediation projects around the Junda Community and the Longmen Bridge in Fumei Village, Lihu Town, Puning City. This significantly improved residents' quality of life and public safety spaces.
- **Strengthening the Social Safety Net:** By funding the operation of the Dongkeng Community Charity Supermarket, we assisted vulnerable groups in obtaining basic living supplies. Meanwhile, we supported the *Sanyan Relocation* project in Nyingchi City, helping relocated residents smoothly integrate into their new environment and establish a stable foundation for life, thereby fulfilling our social assistance responsibilities.

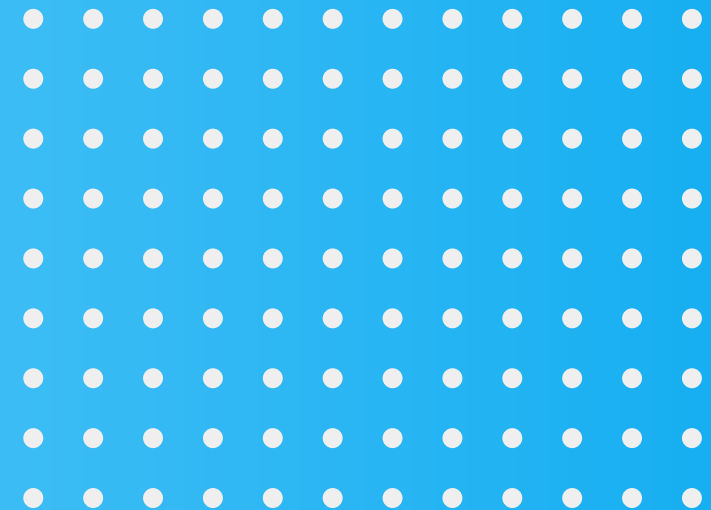
Looking ahead, Foxlink will continue to uphold the spirit of *what is taken from society is used for society*, deepen cooperation with partners from all sectors, and jointly create better social value.



04

Sustainable Environment

- 4.1 Energy Management
- 4.2 Climate Change and GHG Management
- 4.3 Water Resource Management and Risk Assessment
- 4.4 Waste Management
- 4.5 Air Pollution Control
- 4.6 Biodiversity



Faced with the challenges of global climate risks and resource scarcity, Foxlink takes *Advancing towards Net-Zero Sustainability and Thriving with Natural Ecosystems* as its environmental vision, focusing on three major strategies: Low-Carbon Transition, Circular Economy, and Ecological Conservation, to systematically roll out medium- to long-term goals. Through science-based carbon reduction pathways, the maximization of renewable energy, and the resourcefulness of waste (waste-to-resource), we are gradually realizing our vision of carbon neutrality and zero waste.

Material Topic

Climate Change and GHG Management

Policies and Commitments

Foxlink implements its corporate social responsibility (CSR) by integrating environmental protection into daily operations and production details. Since signing *The Climate Pledge* in 2023, we have set a clear goal of achieving net-zero emissions by 2040, starting with ourselves and steadily implementing various carbon reduction measures. On the manufacturing end, through energy-saving technical modifications and process optimization, we enhance energy efficiency and water resource circularity. We strictly execute our GHG emission reduction pathways and incorporate biodiversity assessments into site planning to reduce ecological burdens at the source. Simultaneously, Foxlink has established a pragmatic risk management mechanism based on the TCFD framework, formulating emergency response plans and early warning measures for extreme weather caused by climate change to ensure uninterrupted production and business continuity. Through the solid execution of every environmental measure, we deepen our corporate environmental resilience and strive towards a low-carbon transition.

FOXLINK Environmental and Energy Policy



Environment Policy

- To regulate environmental conservation policies and relevant laws.
- To continuously maintain and improve environmental management system.
- To enforce preventing pollution and energy conservation.
- To train and encourage employees in participating all environmental relevant activities.



Energy Policy

- Strictly abide by the law save energy and increase efficiency continue development.
- To strengthen equipment energy management, reduce energy consumption, continue to introduce energy-saving measures, and improve energy efficiency.
- To abide energy conservation laws, regulations and standards, improve energy conservation management system.
- All employees participate in energy saving and emission-reduction actions, establish energy strategic goals, and achieve sustainable operation.

External Honors

Ranked among Business Weekly's *Top 100 Carbon Competitiveness* for **three consecutive years**. Ranked No. 1 in the *Electronic Components* industry, with a carbon productivity growth rate of **25%**, also topping the industry.



In the 2025 CDP (Carbon Disclosure Project) assessment, achieved a **dual B** (Management level) rating in both *Climate Change* and *Water Security* environmental themes.



Dongguan Fugang plant was awarded the title of **National Green Factory**. This is not only a high recognition of the Company's long-term adherence to sustainable development strategies and active practice of green development concepts, but also marks that the Company's green manufacturing level has officially joined the national top tier, setting a green benchmark for the industry.



In 2025, all Foxlink sites maintained a **Zero** penalty record regarding environmental and energy issues.

Assessment Mechanisms

- ✓ Seven main production sites, including Taiwan, Dongguan, Kunshan, Xuzhou, Vietnam (Ho Chi Minh, Da Nang), and India, have completed ISO 14001, achieving a 100% coverage rate across production sites.
- ✓ Five main production sites, including Taiwan, Dongguan, Kunshan, Xuzhou, and Ho Chi Minh (Vietnam), have completed ISO 14064 Greenhouse Gas Verification. Two main production sites, including Da Nang (Vietnam) and India, plan to complete ISO 14064 Greenhouse Gas Verification by 2026.
- ✓ Three main production sites, including Dongguan, Kunshan, and Xuzhou, have completed ISO 50001 Energy Management System certification and obtained the UL 2799 Platinum Level certificate.

Plant	Taiwan	Dongguan	Kunshan	Xuzhou	Vietnam		India
					Ho Chi Minh	Da Nang	
ISO14001 Certification	✓	✓	✓	✓	✓	✓	✓
ISO14064 Certification	✓	✓	✓	✓	✓		
ISO50001 Certification		✓	✓	✓			
UL2799		✓	✓	✓			
		Platinum	Platinum	Platinum			

Goal Setting

Short-term Goals (2026)

- 1 WCI building water intensity (per capita water usage) target: reduce by 2.85%
- 2 Energy-saving target (compared to the baseline year 2021): reduce by 8.09%
- 3 Renewable energy usage ratio: achieve 56.44%
- 4 Reduce Scope 1 and 2 carbon emissions by 4.2% annually.
- 5 Waste management targets: 90% conversion rate.
- 6 The photovoltaic installation at Da Nang (Vietnam) Plant, will complete power transmission by 2026.

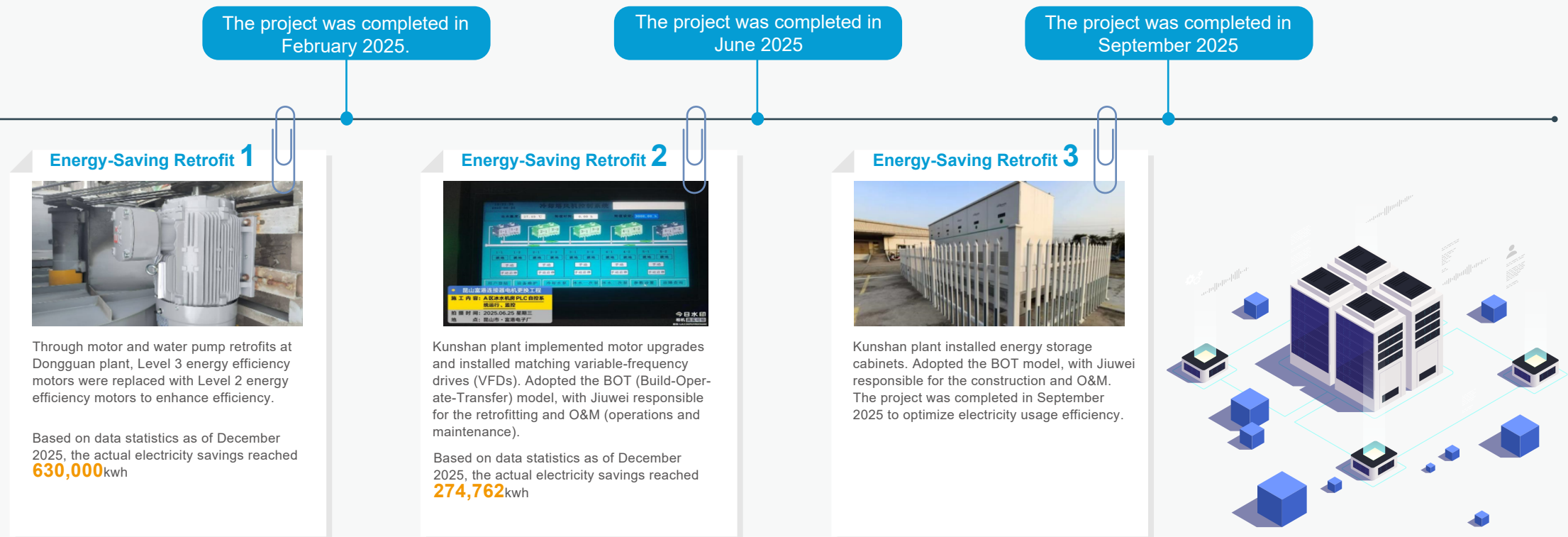
Middle & Long-term Goals

- 1 By 2028, ensure that consolidated financial statements of subsidiaries meet the Financial Supervisory Commission's requirement for ISO 14064 verification.
- 2 By 2030, reduce absolute Scope 1 and 2 emissions by 42% and Scope 3 absolute emissions by 25%, compared to the baseline year 2021.
- 3 Achieve net zero emissions by 2040.

4.1 Energy Management

By establishing precise energy monitoring mechanisms and conducting periodic reviews, we comprehensively identified opportunities for energy conservation. We not only increased investments in energy-saving equipment and green energy, but also integrated the promotion of employee awareness to build a culture of energy conservation and emission reduction from the inside out, steadily driving the continuous optimization of energy efficiency.

2025 Performance:



Non-Renewable Energy Consumption

Energy usage of the Group in 2025:

2025	Purchased Power		Fossil Fuels		Energy Consumption
	Total Electricity Consumption KJ=KWH*3,600 KJ/KWH		Natural Gas KJ= 35608.5 kJ/kg	Diesel Oil KJ=42,705 kJ/kg	
Plant	KWH	KJ	KG	KJ	KJ
Taiwan	6,948,090	25,013,125,695	24,097	858,058,025	604,147,289
Dongguan	133,231,810	479,634,516,000	72,689	2,588,333,437	3,784,284,785
Kunshan	53,535,802	192,728,887,200	196,000	6,979,266,000	8,113,950,000
Xuzhou	32,323,667	116,365,199,947	0	0	29,039,400
Ho Chi Minh (Vietnam)	6,167,655	22,203,558,000	0	0	258,280
Da Nang (Vietnam)	123,292	443,851,200	0	0	3,245,580
India	9,186,595	33,071,740,632	0	0	626,570,749
Group Total	241,516,911	869,460,878,674	292,786	10,425,657,462	13,161,496,083
Energy Consumption Intensity (Unit: KJ / 10,000 NTD)					93,989

Note:

1. GWP values for 2025 refer to AR6: CO2=1 , CH4=27.9 , N2O=273

2. Electricity emission factors for 2025: Taiwan=0.474 kgCO2/kWh (Location-based, Market-based) ; Mainland China=0.6096 kgCO2/kWh (Location-based) , 0.5306 kgCO2/kWh (Market-based) ; Vietnam=0.6592 kgCO2/kWh (Location-based, Market-based) ; India=0.727 kgCO2/kWh (Location-based, Market-based) ;

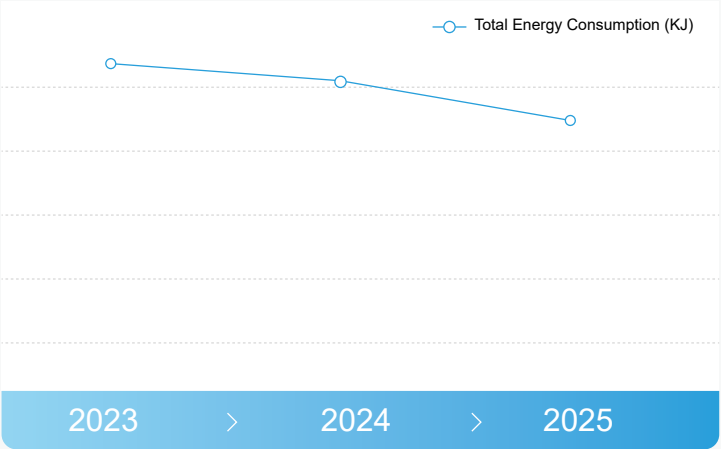
3. Based on the definitions of the World Energy Council (WEC)/International System of Units (SI),2025 electricity calorific value 1kWh=3,600KJ.

4. Sources of 2025 electricity calorific value coefficient data: Taiwan - Climate Change Bureau, Ministry of Environment, *Lower Calorific Values of Vehicle Gasoline, Diesel, Liquefied Petroleum Gas, and Natural Gas for Fiscal Year 114*; , Mainland China - China Energy Statistical Yearbook 2007; Vietnam and India - Referencing IPCC 2006,converting calorific values based on locally announced Greenhouse Gas emission factors.Natural Gas calorific value: Taiwan=8,067kcal/m3 ; Mainland China=9,310kcal/m3, Diesel Oil calorific value: Taiwan=8,636 kcal/L ; Mainland China=10,200 kcal/kg ; Vietnam and India=43TJ/Gg.

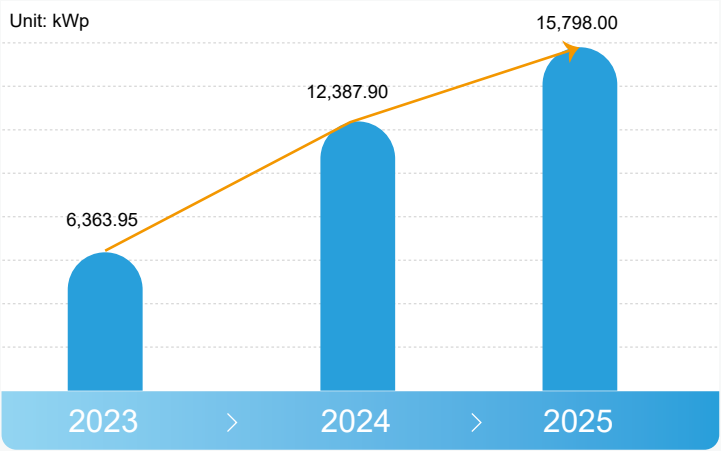
5. 2021 Calorific value conversion factors:Natural Gas calorific value:Taiwan=8,400kcal/m3 ; Mainland China=9,310kcal/m3, Diesel Oil calorific value: Taiwan=8,400 kcal/L ; China=10,200 kcal/kg ; Vietnam and India=43TJ/Gg.

Energy Consumption Over the Past Three Years:

年度	2023	2024	2025
Purchased Power (KJ)	1,053,995,670,000	990,878,799,399	869,460,878,674
Natural Gas (KJ)	7,460,091,805	5,763,762,901	10,425,657,462
Diesel Oil (KJ)	13,627,481,102	23,625,123,797	13,161,496,083
Total Energy Consumption (KJ)	1,075,083,242,907	1,020,267,686,097	893,048,032,218



Foxlink Group continues to deepen its low-carbon transition. Through three core strategies—*Autonomous Energy Conservation*, *Self-Generation and Self-Consumption*, and *Environmental Attribute Procurement*—we are continuously enhancing our energy conservation and carbon reduction performance. In 2025, the Group achieved breakthrough progress in its green energy deployment. Solar power generation facilities at the Taiwan, South China, Kunshan, and Xuzhou sites have officially commenced operations. Simultaneously, the construction of the solar power system at the Da Nang site has begun, with grid connection and power transmission expected in 2026. With an estimated addition of 15,798 kWp in installed capacity, photovoltaic (PV) power generation is projected to grow by 28% compared to 2024.



Statistical Table of Photovoltaic Installed Capacity in Each Plant

4.2 Climate Change and GHG Management

To strengthen climate risk management, Foxlink introduced an internal online GHG inventory system in 2024. This system provides comprehensive GHG data analysis and records to support high-quality decision-making for our carbon reduction strategies. The system has not only optimized internal management but was also upgraded in 2025 to generate granular *customer-specific inventory* outputs, better satisfying our clients' requirements for GHG accounting. Concurrently, we completed the development of a supplier data upload interface, actively mobilizing supply chain partners to participate in carbon reduction initiatives. Through these digital tools, we are accelerating the fulfillment of our Scope 3 emission reduction commitments.



Example of Customer-Specific GHG Inventory Results

The Board of Directors assigned the Corporate Governance and Sustainable Operation Committee to manage climate issues. Based on the climate-related risk issues collected, the Committee adopted the risk framework under the Recommendations of the Task Force on Climate-related Financial Disclosures to identify, analyze and track the implementation of climate change-related plans / actions, and took appropriate mitigation and adjustment measures depending on the possibility and impact of climate risks. The priority of risks and opportunities shall be identified by the Sustainable Operation Team - Environmental Sustainability Sub-team according to the *degree of impact* and *likelihood of occurrence*; for the management processes for prioritizing risks and opportunities, the Committee shall ensure that significant climate-related risks/opportunities are properly assessed and managed. The Committee shall identify the impacts and risks of carbon neutrality, and develops coping strategies and management systems to reduce operational risks from climate change.

Overview of Climate Change Management of FOXLINK

Core Elements	Description
 <p>Governance</p>	<p>In 2021, FOXLINK established the Corporate Governance and Sustainable Operation Committee, with the Corporate Governance Team and the Sustainable Operation Team. The Sustainability Operation Team oversees and governs internal climate-related risks and opportunities at FOXLINK. The team members consist of department heads from production departments and central units within the plants. The Committee reports the implementation results, climate-related risk response strategies and annual operation principles to the Board of Directors every six months, and holds regular internal meetings every month, the topics of which include responding to main customer requirements, monitoring risk events, reviewing energy conservation and emission reduction targets and annual budgets, and supervising the implementation performance of all departments.</p> <p>For projects involving climate and significant capital investment, including energy-saving technology renovation projects, a bid examination committee shall be set up in accordance with the internal construction project contracting management measures, to review the relevant materials and put forward suggestions on bid awarding, when the value of such cases exceeds the limit. Then the Audit Committee composed of the Company's independent directors will review the bid awarding of such cases.</p>
 <p>Strategy</p>	<ul style="list-style-type: none"> Mitigation: promote sustainable manufacturing, gradually introduce product carbon footprint check, improve energy efficiency through energy-saving technology renovation projects, and use renewable energy. Adaptation: improve the resilience of climate change, and construct low-carbon supply chains. Risk Management.
 <p>Risk Management</p>	<ul style="list-style-type: none"> Cross-department collaboration to implement value chain climate-related risk/ opportunity identification, assess financial impacts, and determine countermeasures. Incorporate climate risk into the risk management process. Climate risk (Capital Investment) is rated as Level B.
 <p>Indicators and Targets</p>	<ul style="list-style-type: none"> Set climate-related performance indicators and quantitative targets, regularly track the progress of achievement, and disclose it transparently. Achieve a 42% reduction in Scope 1 & Scope 2 absolute emissions by 2030 compared to the baseline year of 2021. Reduce Scope 3 emissions from purchased goods and services, and emissions from sold products by 25% compared to the baseline year of 2021. Achieve net-zero emissions by 2040. In response to the needs for energy saving, carbon reduction, and facility upgrades, we plan to achieve RE60 by 2030. Concurrently, we are formulating a carbon credit procurement plan to offset unavoidable residual emissions in the future by purchasing high-quality carbon credits and investing in permanent Carbon Removal technologies.

Climate Scenario and Risk Analysis

Climate Risks		Timeline	Parameter Assumptions	Analysis Results
Transition Risks	SBTi 1.5°C	2021~2030	Aim to reduce Scope 1 and Scope 2 carbon emissions by 4.2% annually, achieving a 42% reduction by 2030.	Faced with the risks and opportunities brought by global climate change, FOXLINK actively aligns with international initiatives towards green and low-carbon development, having passed SBTi scrutiny in 2022. Plan to achieve 56.44% renewable energy usage by 2025 and maintain this usage by 2030.
	IEA NZE	2021~2040	Achieve net zero emissions by 2040	In pursuit of achieving net zero emissions, FOXLINK invests in green technology and equipment, adjusts production methods, and adapts to policy changes to ensure the attainment of net zero emissions.
Physical Risks	IPCC AR6 SSP1-2.6 Optimal Mitigation Scenario	2080~2100	Global average temperature change: +1.0 to +1.8°C Global sea level rise: 0.28 to 0.55 meters. Taiwan's annual average temperature may increase by 1.3°C to 1.4°C. Days with temperatures exceeding 36°C in Taiwan are projected to increase by approximately 6.8 days to 6.6 days. Taiwan's average annual total rainfall is expected to increase by about 12% to 16%.	<ul style="list-style-type: none">Temperature rise: According to IPCC AR6, human activities have increased the Earth's surface temperature by 1.07°C compared to the period from 1850-1900 to 2010-2019. Based on observations from the Central Weather Bureau's stations, Taiwan's average annual temperature has risen by approximately 1.6°C over the past 110 years (1911-2020), with accelerating warming trends observed over the past 50 years and 30 years. Temperature increases could lead to increased frequency of natural disasters, affecting business production and supply chains, with the most direct impact being increased energy costs.Sea Level Rise: FOXLINK has no facilities located directly adjacent to the sea. However, rising sea levels could significantly increase flood risks in coastal areas, potentially disrupting supply chains and logistics, thereby increasing transportation costs.Droughts: Droughts may lead to water scarcity for FOXLINK, necessitating increased water usage for domestic and industrial purposes, thus raising production costs. Continued water resource management measures are being implemented to enhance water efficiency and mitigate potential supply chain disruptions.Heavy Rainfall: FOXLINK's facilities are not situated in low-lying areas and are equipped with urban drainage systems. Nevertheless, higher intensity rainfall in a single day could result in transportation interruptions, facility damage, and production halts, thereby adding to repair and recovery expenses. Disruptions in the supply chain, delayed raw material transportation, and affected production schedules may lead to increased production costs.
	IPCC AR6 SSP5-8.5 Worst-Case Global Warming Scenario	2080~2100	Global average temperature change: +3.3 to +5.7°C. Global sea level rise: 0.63 to 1.01 meters. In Taiwan, the maximum consecutive days without rainfall are projected to increase by approximately 12.4%. The maximum intensity of single-day heavy rainfall events in Taiwan could increase by about 41.3%. The proportion of intense typhoons in Taiwan is expected to rise by 50%. Taiwan's annual average temperature may increase by over 1.8°C to 3.4°C. Days with temperatures exceeding 36°C in Taiwan are projected to increase by approximately 8.5 days to 48.1 days. Taiwan's average annual total rainfall is expected to increase by about 15% to 31%.	

Financial Impacts and Response Measures for Climate Risks

Climate Risks		Financial Impacts	Response Measures
Transition Risks	 Policy and regulatory risks	Increased internal staffing costs and external audit expenses	In compliance with the Financial Supervisory Commission's requirements, the Company is planning GHG audits and verification schedules for its subsidiaries to meet regulatory obligations. The internal online GHG inventory system was introduced in 2024 and upgraded in 2025 to include granular <i>customer-specific inventory</i> outputs. Furthermore, the development of a supplier upload interface has been completed, saving internal manpower in data processing and improving data accuracy.
	 Customer demand for carbon reduction	Increased proportion of production using renewable energy	In 2025, Foxlink Group's renewable energy usage reached 57.38%. Of this, self-built solar power generation facilities contributed a total of 14,143 MWh, and environmental attribute procurement (green power and RECs) totaled 135,497 MWh. Internally, we continue to construct solar power generation facilities to increase renewable energy generation, while simultaneously seeking environmental attribute procurement (green power and RECs) with stable prices and volumes to avoid significant cost increases caused by renewable energy acquisition.
	 Supply chain transformation	Decreased operational revenue due to reduced production capacity	Climate transition risks may cause raw material price volatility and supply instability, affecting the Company's production costs and schedules. The Company may face supply chain disruptions and production delays, impacting delivery times and cash flow. To mitigate these risks, the Company will establish long-term partnerships with suppliers, diversify the supply chain, and collaborate on climate risk management.
	 Management model transformation	Increased procurement costs for energy-efficient equipment	Addressing energy issues requires transforming energy-consuming equipment, which may initially increase capital expenditure. However, post-transition, energy costs can be reduced, efficiency enhanced, leading to long-term cost savings and increased competitiveness. FOXLINK will develop a rational plan for transforming energy-consuming equipment to achieve sustainable development and long-term profit growth.
Physical Risks	 Temperature rise	Increased procurement costs for energy-efficient equipment	With rising energy costs due to global warming, FOXLINK will implement a comprehensive plan to transform energy-consuming equipment, aiming for sustainable development and long-term profit growth.
	 Sea level rise	Increased raw material costs due to supply chain disruptions from supplier flooding	Sea level rise risks will be included in supplier evaluations, favoring suppliers closer to production bases to reduce transportation distance and costs. More environmentally friendly transportation methods, such as rail or sea, will be utilized to reduce carbon emissions. A flexible inventory management system will be established to mitigate delivery delays due to natural disasters.
	 Drought	Increased water costs due to drought	The Company will negotiate with water supply departments for flexible water usage arrangements, ensuring the production needs of domestic and industrial water are met. An emergency response plan will be developed to address potential water emergencies.
	 Heavy rainfall	Increased operating costs due to equipment damage	The Company will formulate a disaster recovery plan, including measures for heavy rainfall, post-disaster repair or replacement of equipment, and resumption of production and supply chains. Communication and coordination with suppliers, customers, and employees will be maintained to effectively implement these measures.

Financial Impacts and Measures of Climate Opportunities

Climate Opportunities		Financial Impacts	Measures Taken
Opportunity	Transitioning Market	Increased operational costs due to green manufacturing	In response to market demand and customer requirements, the Company is implementing energy management, energy-saving technological modifications, renewable energy usage, and zero landfill waste initiatives to gradually achieve carbon neutrality.
	Energy Sources	Procure green electricity and renewable certificates at lower prices to reduce operating costs.	Install additional solar power generation devices and plan renewable energy and green certificate procurement strategies for each plant. A subsidiary, SHINFOX ENERGY, has been established to directly invest in the green energy sector, aiding the Group's sustainable development and securing green energy rights, while generating stable investment returns.
	Resource Use Efficiency	Reduced operating costs by selling or recycling materials	The Company is increasing the recycling rate of metal materials and the proportion of recycled metals used to ensure responsible procurement. Major production sites have achieved UL2799 certification, enhancing recycling and reuse rates and reducing operating costs.
	Building Resilient Green Supply Chains	Enhancing supply chain resilience to lower variable costs	When introducing a new material-based supplier, the Group requires all manufacturers to be ISO900 1 and ISO 14001 certified. Suppliers must submit environmental and social commitment documents, such as Environmental Protection Statement, Quality Commitments, Occupational Health and Safety Declarations, Social Responsibility Commitments, and Conflict-Free Mineral Commitments. Through environmental and social requirements, the Company and all suppliers actively promote the development of a sustainable supply chain, enhancing supply chain resilience and reducing disruption risks.
	Promoting Energy Management Demands	Implement internal energy-saving and technology improvement projects to reduce production costs	In 2025, the Group continued to optimize energy management, meeting customer carbon reduction requirements while saving on electricity costs to lower production expenses: <ul style="list-style-type: none">Energy-Saving Retrofit 1: Kunshan plant implemented motor upgrades and installed matching variable-frequency drives (VFDs). Adopted the BOT (Build-Operate-Transfer) model, with Jiuwei responsible for the retrofitting and O&M (operations and maintenance). The project was completed in June 2025. Based on data statistics as of December 2025, the actual electricity savings reached 274,762 kWhEnergy-Saving Retrofit 2: Kunshan plant installed energy storage cabinets. Adopted the BOT model, with Jiuwei responsible for the construction and O&M. The project was completed in September 2025 to optimize electricity usage efficiency.Through motor and water pump retrofits at Dongguan plant, Level 3 energy efficiency motors were replaced with Level 2 energy efficiency motors to enhance efficiency. The project was completed in February 2025. Based on data statistics as of December 2025, the actual electricity savings reached 630,000 kWh.

Greenhouse Gas (GHG) Emissions Disclosure

In 2022, FOXLINK passed the SBTi carbon reduction target verification, setting 2021 as the baseline year, with goals to achieve a 42% reduction in Scope 1 and Scope 2 emissions, and a 25% reduction in Scope 3 emissions by 2030.

The 2025 GHG inventory was conducted using the GHG Protocol methodology to calculate the emissions of major production bases. This includes Scope 1 (Direct GHG Emissions and Removals), Scope 2 (Indirect GHG Emissions from Imported Energy), and Scope 3 (Category 1: Purchased goods and services + Category 11: Use of sold products). Subsidiaries are included in accordance with the SBTi validation scope. The covered plants include Foxlink (Headquarters, Dingpu, Hsinchu Science Park, Taichung Science Park sites), Dongguan plant, Kunshan plant, Xuzhou plant, India plant, Vietnam Ho Chi Minh plant, Vietnam Da Nang plant, and subsidiaries (FIT Holding, Foxlink Image Technology, FUWEI, Fuzhang, Yancheng Yaowei, Minquan).

Foxlink Group's Scope 1 (Direct GHG Emissions and Removals), Scope 2 (Indirect GHG Emissions from Imported Energy), and Scope 3 (Other Indirect GHG Emissions) Statistics for the Past Three Years.

Category/Year (tCO ₂ e/y)	2023	2024	2025	Reduction Compared to 2024	Reduction Compared to 2021 Baseline
Scope 1	5,982	5,294	6,493	- 22.67%	51.79%
Scope 2/Location-Based	177,755	162,542	151,032	7.08%	42.78%
Scope 2/Market-Based	107,341	82,101	89,521	- 9.04%	66.08%
Scope 1+Scope 2/Market-Based	113,323	87,395	96,015	- 9.86%	65.38%
Scope 3	640,008	560,966	522,081	6.91%	61.89%

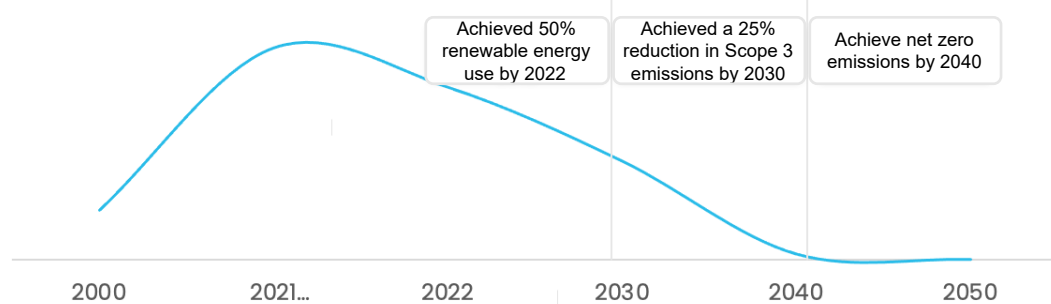
2025 Foxlink Group Scope 3 (Other Indirect GHG Emissions) Statistics

Category	Category Item	GHG Emissions / tCO ₂ e / Year
Upstream	Category 1 Purchased Goods and Services	297,111
	Category 3 Fuel and Energy-Related Activities	533
	Category 4 Upstream Transportation and Distribution	3,404
	Category 5 Waste Generated in Operations	1,098
	Category 6 Business Travel	865
	Category 7 Employee Commuting	1,570
Downstream	Category 9 Downstream Transportation and Distribution	4,699
	Category 11 Use of sold products	225,070

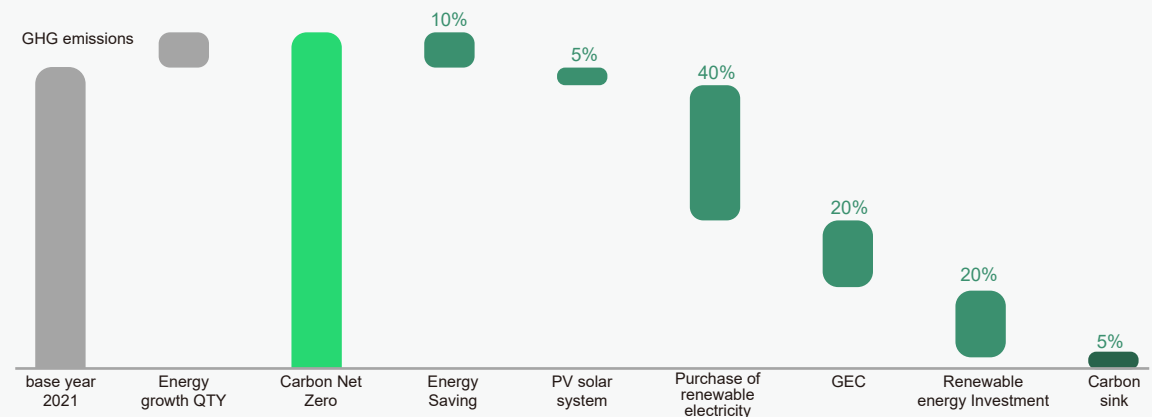
Foxlink Group has long been committed to advancing its energy conservation and carbon reduction performance, achieving significant results in GHG emission reductions in recent years. These achievements are primarily attributed to the Group's multi-pronged green energy and carbon reduction strategies, which include continuously promoting autonomous energy-saving optimizations, constructing self-owned solar power generation facilities for self-generation and self-consumption, and actively procuring environmental attributes (green power and RECs). The renewable energy usage rate reached 50% in 2022 and further climbed to 57.38% in 2025.

To fulfill our long-term commitment to climate action, Foxlink Group has formulated a clear carbon reduction pathway. We plan to increase the renewable energy usage rate to 60% by 2030 and fully achieve the reduction targets required by the Science Based Targets initiative (SBTi). Simultaneously, the Group is actively developing a comprehensive carbon credit procurement plan. In the future, we will purchase high-quality carbon credits and invest in permanent Carbon Removal technologies to offset unavoidable residual emissions, thereby realizing our ultimate goal of net-zero emissions by 2040.

A Schedule of carbon neutral



FOXLINK's Carbon Reduction Pathway

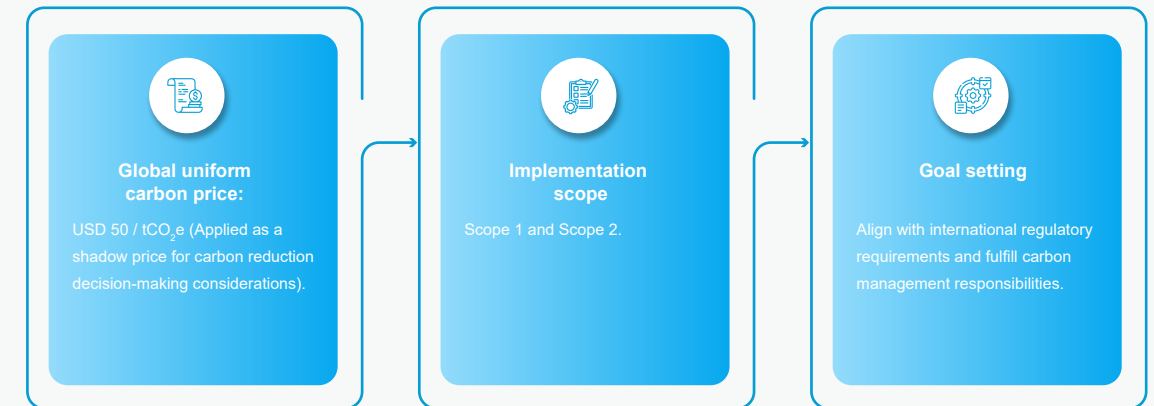


A Roadmap of Carbon Net Zero by 2040

Carbon Pricing

FOXLINK actively responds to the international trend of carbon reduction and climate initiatives. By implementing an *internal carbon pricing* mechanism, it internalizes the cost of carbon emissions and transforms it into a driving force for corporate transformation and innovation. Furthermore, it will continue to guide investment decisions through internal carbon pricing, converting carbon reduction performance into tangible operational benefits, and working hand in hand with the global supply chain towards achieving net-zero carbon emissions.

In the overall design process of the internal carbon pricing system, we adhere to the following three core policies:



After establishing the goals, we select appropriate application models based on these targets, primarily executing them across the following three strategic dimensions:

Dimension	Objectives and Functions	Specific Execution Methods
Financial	Risk Control and Forecasting	Forecast potential carbon costs to mitigate future financial risks brought by carbon reduction regulations.
Operational	Optimized Resource Allocation	Accelerate the energy transition and serve as a key indicator for prioritizing equipment replacement.
Management	Accountability and Incentive Mechanisms	Establish internal carbon reduction incentives to strengthen the link between carbon reduction responsibilities and performance across all units.

4.3 Water Resource Management and Risk Assessment

Foxlink regards water resource management as the core of fulfilling its environmental protection commitments. Adhering to our Water Management Commitment, we have extended the scope of management to all production bases. Upholding the four major principles of *Water Conservation, Technological Innovation, Pollution Prevention, and Continuous Improvement*, we reduce consumption from source design and ensure operational compliance through the ISO 14001 environmental management system.

Compliance Performance: In 2025, the Group strictly complied with national laws and regulations, with zero violations or fines related to water withdrawal or water pollution.

Transparent Disclosure: We actively communicate with stakeholders and continuously disclose management information through the CDP Water Security questionnaire. We are committed to aligning with international rating standards, successfully achieving a CDP B (Management Level) rating.

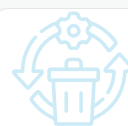
Based on the ISO 14001 management system, FOXLINK implements water resource management across its operations. Centralized monitoring systems provide real-time data from all major operational sites worldwide, enabling effective management of water resources. The Company continuously promotes water conservation measures, identifies water resource risks, and implements various water-saving initiatives. These ePorts aim to optimize water resource utilization, reduce wastewater discharge, and minimize environmental impact. Total water usage in 2025 was 2,505km3, representing a decrease of 305km3 compared to 2024.Foxlink concretely enhances water efficiency through process optimization (such as RO reject water recovery and air conditioning condensate water utilization) and the promotion of employee awareness:

Water Consumption Data/km³		Taiwan	Mainland China			Vietnam		India	Total
			Dongguan	Kunshan	Xuzhou	Ho Chi Minh	Da Nang		
Total Water Consumption		43	1,556	573	228	11	64	30	2,505
Discharge Volume	Domestic Sewage Volume	34	1,190	233	95	3	33	26	1,614
	Industrial Wastewater Volume	0	29	102	71	6	0	1	209
Water Consumption		9	337	238	62	2	30	3	681
Recycled Volume		0	90	93	20	0	0	0	203
Water Recycling Rate %		0%	6%	16%	9%	0%	0%	0%	8%



Water Reduction

Total water withdrawal in 2025 was **2,505** k m³ (a significant decrease of 305 k m³ compared to 2024).



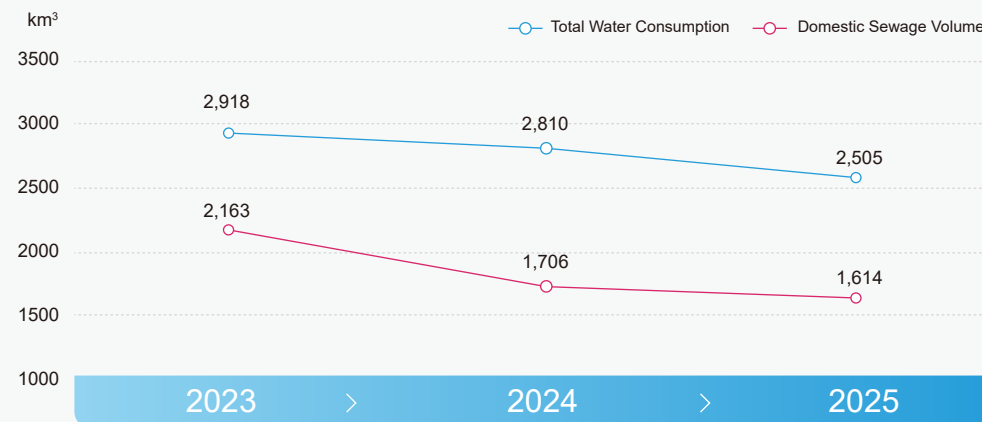
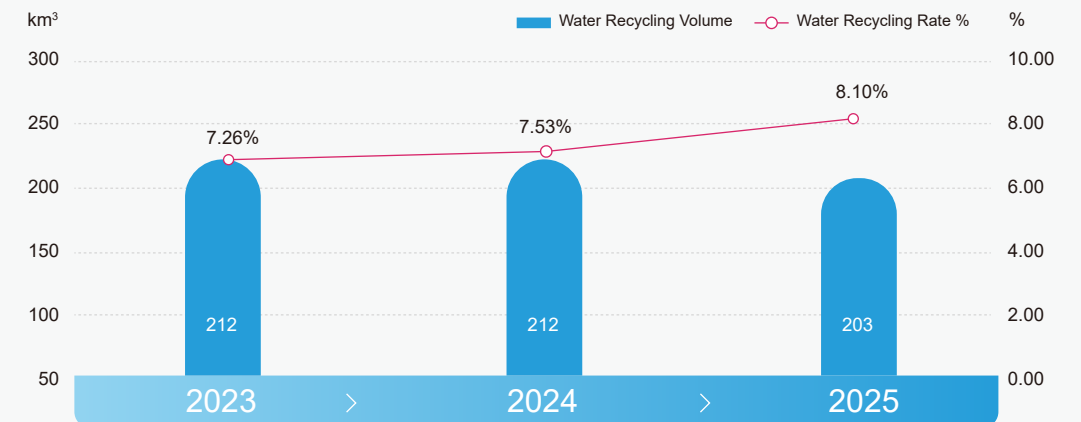
Recycling Efficiency

In 2025, the overall water recycling rate increased to **8.10**%, a growth of 0.57% from the previous year.



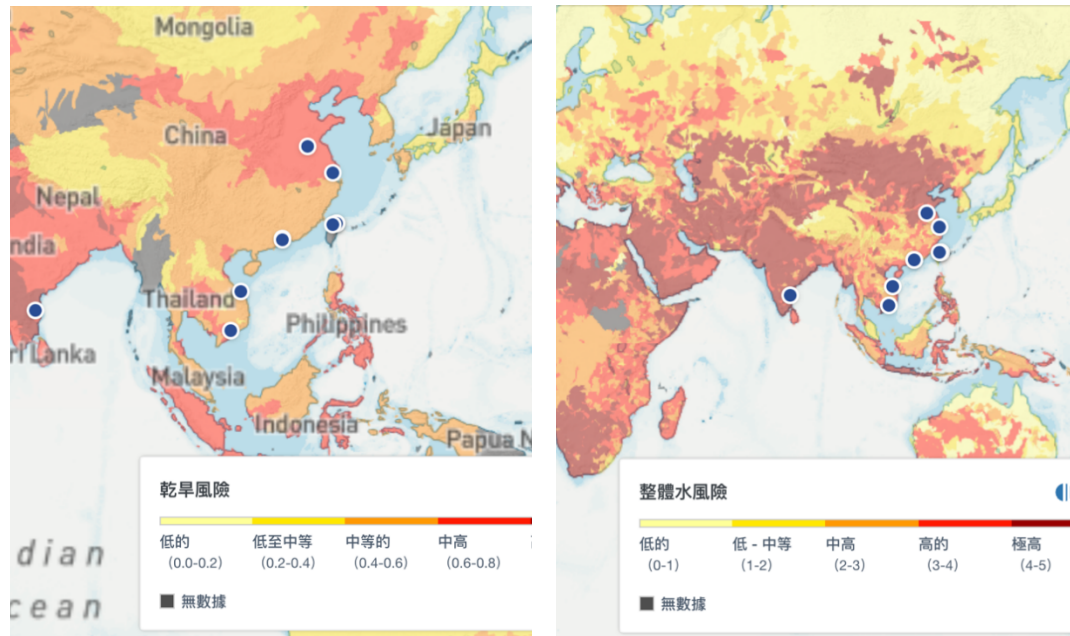
Future Metrics

We have set a target to reduce WCI (Water Consumption Intensity / water consumption per capita) by **2.85**% in 2026, continuously reducing our environmental impact.



Foxlink utilizes the World Resources Institute (WRI) Aqueduct water risk assessment tool to identify water risks across all production bases and formulates corresponding water shortage response plans to avert operational crises. Concurrently, we have established a robust working mechanism for environmental emergencies, enabling us to respond to sudden environmental incidents in a scientific, orderly, and highly efficient manner.

- **Global Site Screening:** We regularly conduct comprehensive water risk scenario analyses for our global operating sites. The current risk distribution map indicates that low-risk areas account for 36%, medium-high risk areas account for 18%, and high and extremely high-risk areas account for 45%.
- **Climate Resilience Performance:** In October 2025, the Da Nang site in Vietnam was struck by severe flooding caused by extreme rainfall. By activating the *Environmental Emergency Response Mechanism* and completing science-based risk defense deployments, the site achieved zero damage and zero downtime, demonstrating outstanding climate resilience.



4.4 Waste Management

The Company highly values waste management, regarding it as a crucial component of corporate sustainable development. We are committed to taking effective measures to reduce waste generation, improve waste recycling and utilization levels, and ensure the safe and legal disposal of waste.

1 Achievements

In 2025, the South China, Kunshan, and Xuzhou sites all completed the UL 2799 Zero Waste to Landfill standard certification and obtained the **Platinum level certificates**.



2 Future Goals

We have set a target to achieve a **90%** waste diversion rate by 2026, upholding the spirit of minimizing waste generation and maximizing resource recycling and reuse rates.



3 Implementation Measures

Zero waste to landfill is regarded as a key strategic goal of the Company. We promote recycling, implement waste sorting, reuse, and circular utilization to realize **zero waste to landfill**.





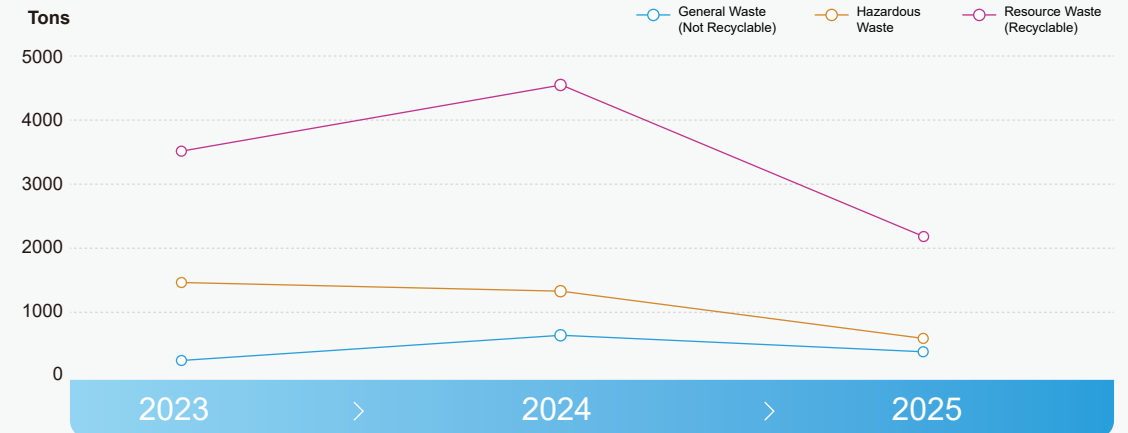
Total waste in 2025

Type of Wastes/Ton	Taiwan	Dongguan	Kunshan	Xuzhou	Vietnam		India	Total
					Ho Chi Minh	Da Nang		
Hazardous Waste	0	363	60	121	25	13	39	621
General Waste (Not Recyclable)	126	147	44	55	19	4	37	432
Resource Waste (Recyclable)	6	457	205	540	148	614	143	2,113
Subtotal	132	967	309	716	192	631	219	3,166

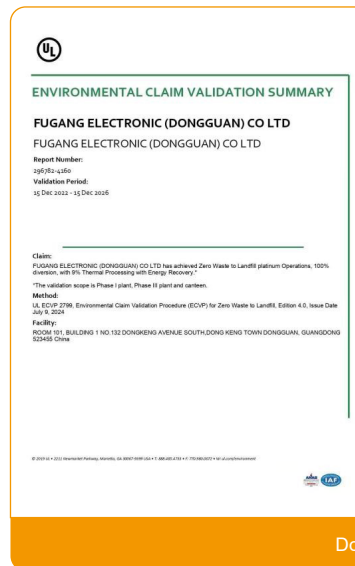
Waste Statistics over the Past Three Years

Year	2023	2024	2025
Hazardous Waste	1,506	1,462	621
General Waste (Not Recyclable)	362	832	432
Resource Waste (Recyclable)	3,689	4,510	2,113
Total Waste	5,557	6,804	3,166

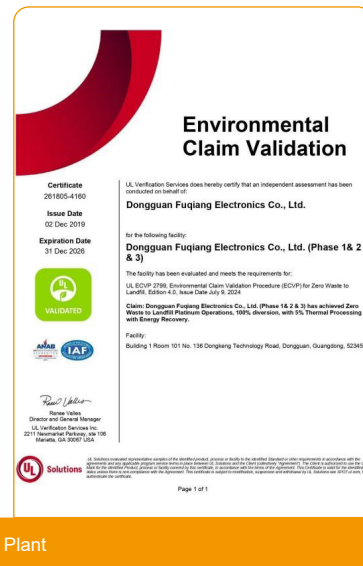
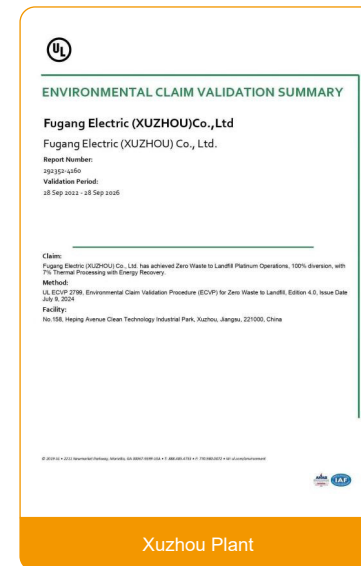
Unit: Tons



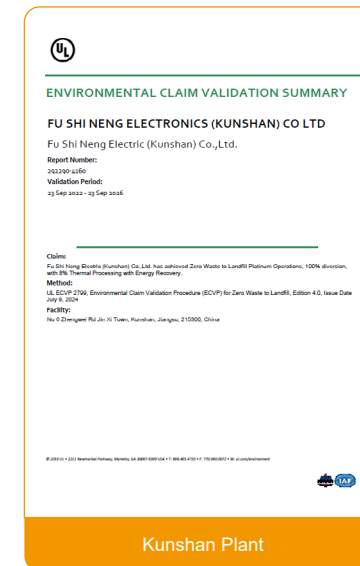
UL 2799 Zero Waste to Landfill Platinum Certificates by Plant



Dongguan Plant



Xuzhou Plant



Kunshan Plant



4.5 Air Pollution Control

The main plants of FOXLINK have obtained the relevant emission permits and adopted the best feasible treatment techniques for pollutants to ensure the minimization of environmental load, in accordance with local environmental laws and regulations, and regularly conducted a gas monitoring at the discharge outlets within the factories. The current air pollutants include volatile organic compounds (VOCs), nitrogen oxides (NOx), sulfur oxides (SOx) and particulate matters (PM), with zero emissions of Ozone-Depleting Substances (ODS). All waste gas treatment facilities collect and treat waste gases in accordance with local environmental laws and regulations, and then emit them at high altitude and these processes have all been verified through ISO 14001 certification. Meanwhile, the plants in mainland China follow the requirements of the blue sky protection battle to adopt the dual treatment process to treat waste gases and emit them after reaching the emission standards.

Monitoring Item Compliance Status Plants	Taiwan	Dongguan	Kunshan	Xuzhou	Vietnam		India
					Ho Chi Minh	Da Nang	
Volatile Organic Compounds (VOCs)	No exhaust emissions	✓	✓	✓	✓	✓	✓
Nitrogen Oxides (NOx)		✓	✓	✓	✓	✓	✓
Sulfur Oxides (SOx)		✓	✓	✓	✓	✓	✓
Particulate Matter (PM)		✓	✓	✓	✓	✓	✓
Monitoring Frequency	-	VOCs, acid mist, alkaline mist, tin and its compounds, non-methane total hydrocarbons (NMHC), and other exhaust gases: Semi-annually; Particulate matter (PM), SO2, NOx, and other exhaust gases: Annually	NOx, SOx: Monthly; VOCs, PM: Semi-annually	Total hydrocarbons (THC), tin and its compounds, particulate matter (PM), acid mist, alkaline mist, SO2, NOx, hydrogen fluoride, chlorine gas, and other exhaust gases: Annually	Annually	Semi-annually	Annually
Reference Standards	-	Emission Limits of Air Pollutants DB 44/27-2001	Integrated Emission Standard of Air Pollutants DB 32/4041-2021	Integrated Emission Standard of Air Pollutants DB 32/4041-2021	1. QCVN 20:2009/BTNMT 2. QCVN 19:2009/BTNMT	1. QCVN 20:2009/BTNMT 2. QCVN 19:2009/BTNMT	1. ASHRAE 55-2004 2. OSHA

4.6 Biodiversity

Foxlink Group actively responds to initiatives such as the Sustainable Development Goals (SDGs) and the United Nations Convention on Biological Diversity (CBD) initiated by the United Nations, establishing, implementing, and maintaining good Biodiversity and Non-deforestation policy with the goal of sustainable corporate operation. Leverage the Group's influence in the global industry chain and call on value chain partners to take concrete actions to achieve sustainable development.

Foxlink Biodiversity and Non-deforestation policy:

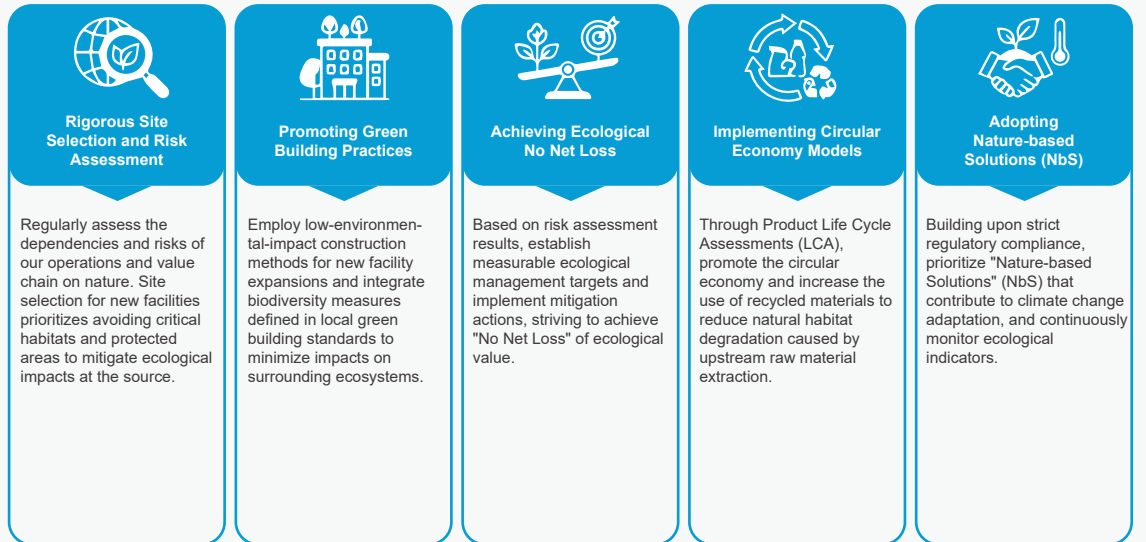
- 1 Comply with local forest protection and biodiversity laws, regulations and standards, and improve the biodiversity management system.
- 2 Promote energy conservation and emission reduction in cleaner production and green factory projects, continue to introduce ecological protection measures, and improve the sustainable utilization of resources.
- 3 All employees participate in biodiversity maintenance actions and strengthen awareness of biodiversity, non-deforestation, and conservation.
- 4 Promote ecological value supply chain management, promote supply chain awareness of biodiversity, non-deforestation, and conservation, and cooperate to support and practice biodiversity maintenance.

Biodiversity Conservation Actions – Terrestrial Conservation

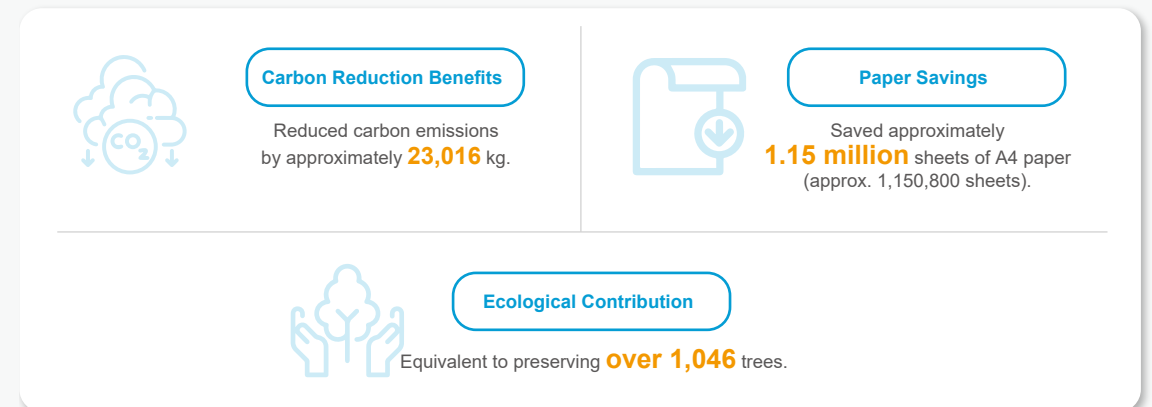
The Company fully acknowledges the negative impacts of deforestation on biodiversity. We comply with the globally leading EU Deforestation Regulation (EUDR) to avoid all forms of deforestation activities and associated products. Furthermore, we are advancing forest restoration initiatives to fulfill the United Nations Sustainable Development Goals (SDGs), specifically Target 13 (Climate Action) and Target 15 (Life on Land), with the ultimate aim of achieving our No Net Deforestation (NND) goal by 2030.

To translate our commitments into tangible actions, the Company has continuously implemented a paperless system since 2024. By replacing traditional paper-based processes with digital forms and tablet-based sign-offs, we are reducing paper consumption at the source.

Action Strategy: Nature and Biodiversity Management



Since the introduction of this paperless initiative, our cumulative achievements as of December 2025 are as follows:



05

Responsible Supplier Management

- 5.1 Management Policy and Commitment

5.2 Governance Structure and Management Process

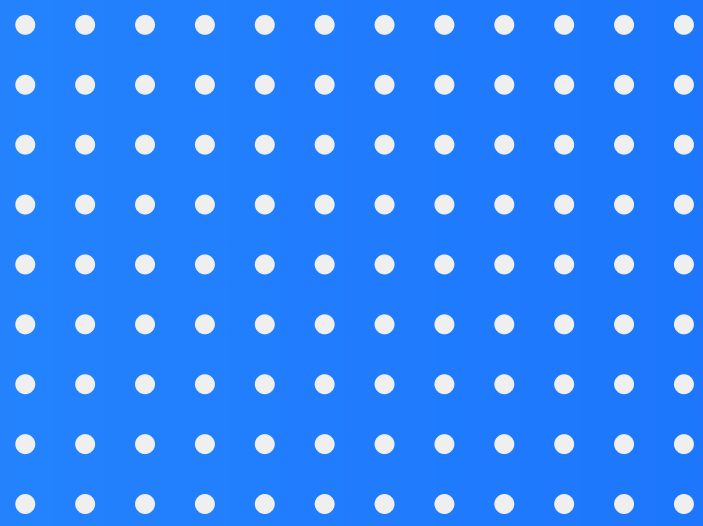
5.3 Annual Implementation Priorities and Achievement of Promotion

5.4 Green Procurement and Circular Resource Management

5.5 Supplier Social Responsibility Management

5.6 Responsible Mineral Procurement Management

5.7 Future Outlook



Material Topics

Procurement Practices and Management, Sustainable Supply Chain

5.1 Management Policy and Commitment

5.1.1 Sustainability Philosophy and Policy Commitments

Foxlink Group upholds the core sustainability philosophy of *Social Co-prosperity and Environmental Co-existence*, viewing supply chain partners as a crucial foundation for creating corporate value and driving sustainable development. To implement responsible procurement, the Group has formulated the Supplier Social Responsibility Code of Conduct, requiring all partners to jointly comply with principles such as environmental protection, labor rights, occupational health and safety, and ethical corporate management. Through regular review and improvement mechanisms, we guide suppliers to enhance their management capabilities, striving to build a sustainability vision centered on *Digital Collaboration, Reliable Compliance, and Green Procurement*. To fulfill these commitments, the Group has established a supply chain sustainability vision of *Resilient Growth, Integrity and Co-prosperity*. We deeply integrate ESG indicators into our supplier management system and implement supply chain control across the value chain through the following four main strategies:



5.1.2 Digital Transformation and Carbon Management Strategies and Guidelines

In response to the global net-zero transition and the demand for supply chain information disclosure, Foxlink is progressively introducing digital management tools to enhance supply chain transparency and carbon management efficiency.



Digital Platform Construction

Initiate the "Supplier Sustainability Management Platform" introduction project to establish a sustainability database covering operational data, raw material inventory (BOM), and greenhouse gas information.



Data-Driven Decision Making

Collect supplier data (such as transaction amounts, shipment weights, and relevant certificates) through digital tools to serve as a scientific basis for subsequent Product Carbon Footprint (PCF) and sustainability performance analysis.

The Group adopts a phased implementation model to ensure management systems effectively align with international standards and customer requirements:



5.1.3 Management Scope and Targets of Material Topics

Based on the results of the materiality analysis, the Group has established clear quantitative management indicators for *Procurement Practices* and *Sustainable Supply Chain*. Through short-, medium-, and long-term target setting, we ensure that procurement behaviors align with regional development strategies and implement supply chain risk control and compliance requirements.

Material Topics	Key Performance Indicator (KPI)	2025 Target	2025 Performance (Baseline)	Short-term Target (2026)	Mid-to-Long-term Target (2028-2030)
Procurement Practices	Localized Procurement Ratio (Group Average)	40%	41%	Group average reaches 45% (Mature sites maintain 80%)	Group average reaches 48% (Mature sites maintain 80%)
	Sustainability Training Completion Rate for Procurement Personnel	100%	100%	100%	Sustain 100% training completion rate for procurement personnel
Sustainable Supply Chain	Core Compliance Agreement Signing Rate (Average)	92%	94%	96%-98%	Stably maintain 100% signing coverage (including exemption approval programs)
	Annual Due Diligence Assessment Coverage (Number of Suppliers)	200 家	205 key suppliers	Expand assessment to 300 key suppliers (or suppliers accounting for >90% of procurement spend)	Achieve 100% assessment coverage for all official trading suppliers
	Corrective Action Closure Rate for High-Risk Suppliers	100%	100% (for audit findings)	Sustain 100% deficiency improvement rate	Sustain 100% closure of corrective actions
	Responsible Minerals Survey Response Rate	100%	100%	Sustain 100%	Stably sustain 100% response rate for critical minerals
	Number of Suppliers Onboarded o the Sustainability Management Platform	Launch the platform and complete a pilot run with 15 suppliers	Completed initial platform setup and a pilot run with 15 suppliers	Onboard 60 suppliers to the platform	Achieve digital monitoring across the entire supply chain

5.2 Governance Structure and Management Process

5.2.1 Supply Chain Sustainability Governance Responsibilities

In accordance with the sustainability governance structure, Foxlink Group has established a cross-departmental supply chain sustainability management mechanism:

- **Sustainable Development Committee:** Responsible for the highest level of oversight and strategic review of sustainability policies.
- **Strategic Procurement Department and Sustainable Development Task Force:** Jointly responsible for executing sustainable supplier management operations.
- **Management System Basis:** The overall mechanism strictly complies with the Supplier Management Procedures, Green Procurement Procedures, and related procedural documents, ensuring that supply chain management equally prioritizes quality, compliance, and sustainability responsibilities.

5.2.2 Supplier Sustainability Governance Structure and Full Life Cycle Management

Foxlink is committed to building a transparent and resilient supply chain. To effectively manage the ESG risks of our global partners, the Group integrates current operational management guidelines to implement *Full Life Cycle Management* for suppliers, deeply embedding sustainability standards into every stage of supplier collaboration. By systematically connecting various practical operations (such as compliance agreement signing, risk assessment, on-site audits, and corrective actions for deficiencies), we ensure that the Group can comprehensively monitor supply chain compliance from onboarding and monitoring to remediation, continuously mitigating potential risks. The following are the core stages of the Group's supplier management:

Stage 1: Onboarding Review and Policy Compliance

The Group adopts a systematic qualification review for onboarding new suppliers, ensuring partners meet Foxlink's sustainability standards from the source:

- **Operational Basis and Compliance Assessment:** New suppliers must first pass initial data collection and on-site evaluations to confirm that product quality, restricted substances management, and production capabilities meet the Company's requirements. They are also required to submit sustainability and quality-related commitment documents into the system (including Social Responsibility Commitments, Conflict Minerals Commitments, Quality Commitments, and Environmental Protection Declarations). Based on the submitted data, the system automatically calculates and generates a *Sustainability Qualification Grade and Score*, which serves as the core benchmark for onboarding evaluation.
- **Exception Approval Mechanism:** If the score falls below the standard, the supplier is generally not onboarded. However, under circumstances of technical uniqueness or strict business necessity, they may be included in the approved list only after passing the Group's internal sign-off procedures. For such suppliers, the Group will strengthen subsequent monitoring and corrective requirements.

Stage 2: Routine Monitoring and Performance Management

Through regular data inventories and indicator assessments, the Group monitors the operational stability and environmental impacts of approved suppliers:

- **Digital Recording of Environmental Data:** Through the *Supplier Sustainability Management Platform*, suppliers are required to regularly upload operational data and greenhouse gas (GHG) emission data. This platform serves as a digital tool to track the supply chain carbon footprint, assisting in managing the environmental impact performance of the value chain.

- **Annual Performance Monitoring:** For suppliers with active transactions, we conduct quantitative evaluations based on key dimensions such as quality, delivery time, and service coordination. Based on the assessment scores, suppliers are categorized into four grades: A, B, C, and D. We provide guidance and monitor improvements for these suppliers to ensure supply chain quality and stability (see Chapter 6 for details).
- **Annual Responsible Minerals Survey:** For existing suppliers, we mandate the annual submission of smelter information. By collecting the *Conflict Minerals Reporting Template (CMRT)* and *Extended Minerals Reporting Template (EMRT)*, we ensure that the metal sources within our existing supply chain continuously comply with RMI's conflict-free regulations.

Stage 3: Risk Identification and Audit Remediation

- **Annual Risk Assessment and Audit:** Distribute risk questionnaires annually to existing suppliers, covering labor rights, environmental protection, and occupational health and safety. For targets identified as high-risk, the Group or commissioned third-party professional institutions will conduct on-site audits.
- **Annual Quality Audit:** The quality engineering team conducts annual periodic spot-check audits to verify the effectiveness of the quality systems and hazardous substance management systems of qualified suppliers (see Chapter 6 for details).
- **Deficiency Remediation and Closed-loop Management:**
 - **Closed-loop Remediation:** For any non-conformances identified during audits, suppliers are required to submit corrective action plans and supporting evidence with a 100% submission rate, which are then tracked and verified by the Group.
 - **Phase-out and Suspension:** For suppliers with severe violations, refusal to implement corrective actions, or failure to meet quality standards after guidance, the system will enforce a *suspension* status to ensure the compliance and integrity of the value chain.

5.3 Annual Implementation Priorities and Achievement of Promotion

In 2025, Foxlink Group adopted *Digital Collaboration*, *Reliable Compliance*, and *Green Procurement* as its core promotional guidelines to comprehensively strengthen the sustainability resilience of the supply chain. The annual execution highlights are as follows:

5.3.1 Introduction of Supplier Sustainability Management Platform

To enhance management efficiency and data transparency, the Group officially launched the introduction project of the Supplier Sustainability Management Platform:

- **Digital System Construction:** Integrate supplier operational data, transaction amounts, shipment weights, bill of materials (BOM), and greenhouse gas (GHG) information to establish a supply chain sustainability database.
- **Phased Implementation Results:** In 2025, prioritizing partners with certifications such as ISO 14064, ISO 14001, and ISO 50001, we completed the profiling and training of 15 pilot suppliers.

- **Future Planning:** Starting in 2026, we plan to expand the implementation scope in phases, with a target of completing 60 suppliers for the year, driving the supply chain towards comprehensive decarbonization and advanced sustainability governance.

5.3.2 Education Training and Sustainability Awareness Enhancement

Strengthening supply chain management capabilities through synchronized internal and external advocacy:

- **Internal Procurement Training:** Conducted training sessions for 348 attendees on March 28 to strengthen the implementation of sustainable procurement policies.
- **External Supplier Advocacy:** Hosted an online briefing on September 24 with 82 participants to help suppliers understand the carbon disclosure process and carbon reduction policies.

5.3.3 Material Carbon Footprint Inventory and Reduction Guidance

Implementing Scope 3 carbon reduction strategies to drive substantive emissions reduction in the supply chain:

- **Material Tracking Management:** Completed the weight inventory of major materials and added statistical fields for recycled materials in the system, laying the foundation for carbon reduction tracking.
- **Carbon Reduction Guidance Performance:** Throughout the year, we completed the initiation of carbon reduction and inventory guidance for 12 suppliers, successfully achieving 100% CFE (Carbon Free Energy) and over 90% Zero Waste (Zero Waste to Landfill).

5.3.4 Supplier Qualification Assessment and Risk Compliance Management

Implementing rigorous assessment and phase-out mechanisms to mitigate operational risks:

- **Qualification Survey Results:** Conducted surveys on 205 key trading suppliers, with the following statistical results:
 - ◎ GHG Management: 29 suppliers obtained ISO 14064-1 certification.
 - ◎ Energy Management: 20 suppliers obtained ISO 50001 certification.
 - ◎ Waste Management: 13 suppliers obtained UL 2799 Zero Waste to Landfill certification.
 - ◎ Transparency Disclosure: 26 suppliers published ESG sustainability reports.
- **Future Planning:** To deepen supply chain management, we plan to expand the survey scope to the top 300 key suppliers (or suppliers accounting for >90% of procurement spend) in 2026. Furthermore, we expect to include 100% of official trading suppliers into the qualification survey mechanism by 2028-2030, implementing comprehensive sustainability management.

- **High-Risk Identification and Management:** Through a comprehensive system inventory in 2025, a total of 161 high-risk qualification suppliers were identified (including sole proprietorships, those with capital non-compliance, or those inactive for over two years).
 - ◎ Suspension Actions: For 37 of these suppliers assessed by business units as having no subsequent transaction needs or failing to meet qualification requirements, formal suspension has been executed in the system.
 - ◎ Retention and Guidance: The remaining 124 suppliers retained due to technical uniqueness or business necessity, approved through the Group's internal sign-off process, will receive sustainability policy advocacy and subsequent guidance for improvement implemented by the respective business units.
- **Document Signing by New Suppliers:** A total of 107 new suppliers were onboarded in 2025. The signing performance is as follows:

Assessed Plant	Taiwan	China	Southeast Asia	United States	Total Suppliers
Assessed Suppliers	4	69	32	2	107
Quality Commitments	4	65	30	2	101
	100%	94%	94%	100%	94%
Environmental Protection Declarations	4	65	30	1	100
	100%	94%	94%	50%	93%
Supplier Social Responsibility Commitment	4	65	31	1	101
	100%	94%	97%	50%	94%
Conflict-Free Mineral Commitment	4	66	31	1	102
		96%	97%	50%	95%

Note: Exception Handling Note: For internationally renowned major manufacturers or suppliers with market monopolies that have not signed, they have all self-declared their agreement to comply with relevant standards. They are also approved to be included in the qualified list using an exemption approval program signed and agreed upon by the client or the Group.

5.3.5 Execution Results and Impacts

Through a dual management model of institutionalization and digitalization, Foxlink has gradually established a data-driven supply chain management model. The transparency of supplier sustainability data has significantly improved, and awareness of sustainable procurement and carbon management among internal and external personnel has notably strengthened. These efforts effectively stabilize the supply chain quality structure and fulfill the Group's long-term commitments to society and the environment.

5.4 Green Procurement and Circular Resource Management

To implement low-carbon and circular economy strategies, Foxlink Group continuously promotes green procurement and circular resource management. Through a three-pronged approach of applying recycled materials, localized procurement, and resource recycling plans, we not only reduce supply chain carbon emissions at the source but also collaborate with suppliers to establish a closed-loop recycling system, maximizing resource efficiency and fostering regional industrial co-prosperity.

5.4.1 Localized Procurement Strategy

Foxlink Group views 'localized procurement' as a core strategy for building a sustainable supply chain and enhancing regional resilience. We are committed to establishing a proximate supply system to achieve the goals of reducing logistics carbon footprints and strengthening supply chain responsiveness.

In 2025, the localized procurement ratio showed a differentiated distribution influenced by regional industrial characteristics and development stages:

Mature Development Regions (Taiwan and Mainland China Plants)	Emerging Layout Regions (India and Vietnam Plants)
Benefiting from a complete supply chain ecosystem built through long-term cultivation, localized procurement ratios reached 83% and 73% respectively, demonstrating a high degree of regional economic connection.	The localized procurement ratios are currently 2% and 4% respectively. This data reflects that these overseas emerging production bases are in the initial stage of supply chain setup (development phase). Furthermore, some key materials are restricted by globally unified sources designated by clients, making the room for adjusting localized procurement relatively limited at this stage.

Plant	Mainland	Taiwan	India	Vietnam
Local Procurement	73%	83%	2%	4%
Overseas Procurement	27%	17%	98%	96%

Management Application and Low-Carbon Transition

The Group further optimizes carbon management on the logistics end through the monitoring of the aforementioned localized ratios. By shortening supply chain paths, we have not only enhanced our responsiveness to sudden supply chain disruption risks but also utilized this data as a foundational indicator for evaluating Scope 3 transportation emission reductions. Moving forward, we will continue to collaborate with local suppliers surrounding our sites that hold sustainability certifications, promoting regional sustainable co-prosperity.

5.4.2 Introduction of Recycled Materials and Traceability Management

For the main materials of connector products (metals, plastics, chemicals), the Group prioritizes material assessment during the new product development phase and implements part number and traceability management through the Product Lifecycle Management (PLM) and Enterprise Resource Planning (ERP) systems.

2025 Performance of Recycled Materials Introduction in New Products:

- Recycled Gold Salt (100% Recycled Gold):** 100% recycled gold salt has been introduced into all new product developments.
- Recycled Tin (100% Recycled Tin):** 100% recycled tin (tin balls) is adopted in all new product developments.
- Recycled Copper (100% Recycled Copper):** 92.31% of new products use 100% recycled copper, a significant increase of 37.77% compared to 2024.
- Recycled Stainless Steel (90% Recycled Stainless Steel):** 83.33% of new products introduce 90% recycled stainless steel, an increase of 44.55% compared to 2024.
- Recycled Process Consumables and Packaging Materials:**
 - 80% of new products use 100% recycled process consumables.
 - 100% of new products use 100% recycled trays.

5.4.3 Performance of Resource Circulation in Products and Packaging

To implement the Group's green supply chain and circular economy policies, all sites are required to annually collect and compile data on the *Total Weight of Shipped Products (including packaging)* and the *Weight of Recycled and Reused Materials Used in the Production Process* based on actual shipment conditions. This data is used to calculate the recycled material weight ratio (Formula: Weight of Recycled and Reused Materials / Total Weight of Shipped Products × 100%).

Plant	Taiwan	Dongguan	Kunshan	Xuzhou	Vietnam	India
Weight of Recycled and Reused Materials Used (kg)	5,322	394,852	74,232	9,000	14,275	0
Total Weight of Shipped Products (including packaging) (kg)	150,221	16,460,641	429,526	6,251,630	31,951,639	839,393
Recycled Material Weight Ratio	3.54%	2.40%	17.28%0	0.14%	0.04%	0.00%

5.4.4 Future Deepening Goals

The Group will continue to integrate its green supply chain strategy, deepening its sustainability impact through the following pathways:

- **Continuous Improvement in Localized Procurement:** We will continue to implement the strategy of *regional supply and carbon reduction*, planning to further develop partnerships with sustainability-certified suppliers around our sites. The goal is to steadily increase and maintain the average localized procurement ratio across all sites at over 45% (with mature sites maintaining 80%).
- **Expansion of Recycled Material Applications:** We will continuously expand the application scope of green packaging materials, gradually introducing 100% recycled carrier tapes and recycled PE bags. Simultaneously, we will deepen collaboration with upstream partners to develop plastic materials with a higher recycled content ratio, implementing resource circulation throughout the product lifecycle.
- **Routine Monitoring of Resource Circulation:** We will continuously implement the annual inventory of the *Total Weight of Shipped Products* and the *Weight of Recycled and Reused Materials* across all sites. Through routine data collection and analysis, we ensure the transparency of resource circulation performance and utilize this data as a crucial reference indicator for the Group to evaluate resource utilization efficiency.

5.5 Supplier Social Responsibility Management

Foxlink firmly believes that supply chain partners are a crucial link in achieving the Group's sustainability goals. We systematically integrate social responsibility requirements into supply chain management through a four-stage management cycle: *Code Implementation, Risk Identification, Audit Verification, and Continuous Improvement*. By implementing a supplier risk grading system and adopting a dual-track mechanism of on-site audits and document verification, we deeply examine suppliers' implementation of labor conditions, environmental protection, and ethical management. We look forward to working hand in hand with all supplier partners to jointly contribute to sustainable development.

5.5.1 Supplier Code of Conduct

Foxlink has established and publicly released the Supplier Social Responsibility Code of Conduct as the fundamental standard for suppliers to jointly comply with. This Code covers five major dimensions: labor rights, health and safety, environmental protection, business ethics, and management systems. It aims to promote safe and fair working conditions, respect fundamental human rights, and fulfill environmental responsibilities throughout the entire supply chain. To ensure the Code aligns with the latest international standards, we review and optimize it periodically based on the development trends of international sustainability issues. We expect to join hands with all supply chain partners to jointly contribute to sustainable development.



Core Non-conformances



- Use of child labor



- Use of forced/prison labor



- Health and safety hazards posing imminent threat to life or severe injury



- Significant environmental impact or pollution



- Providing falsified information



- Bribery

5.5.2 Risk Identification

Foxlink conducts a systematic risk assessment of suppliers annually. Based on questionnaire survey results and analysis of suppliers' potential risk scenarios, we classify supplier risk levels into three categories: high, medium, and low, and adopt corresponding management measures for different levels. In 2025, we completed social responsibility surveys and assessments for 939 suppliers, achieving a 100% response rate. Among them, the 35 suppliers assessed as high-risk were all included in the scope of the annual on-site audit according to regulations, and 100% of the on-site audits were completed to continuously monitor and control supply chain risk conditions.

5.5.3 Audit, Verification, and Continuous Improvement

To ensure the implementation level of suppliers' sustainability practices, Foxlink has formulated corresponding audit checklists referencing the RBA standards. The contents cover five major dimensions: labor rights, health and safety, environmental protection, business ethics, and management systems. Each unit conducts risk assessments for key suppliers annually and formulates annual social responsibility audit plans based on the results. A professional team formed internally by the Group is responsible for implementing document audits or on-site audits respectively. We also encourage suppliers to independently complete the RBA Validated Assessment Program (VAP) audit through third-party organizations. For suppliers that have already undergone VAP audits, the Group will not conduct duplicate audits.



2025 Audit Results



Material Suppliers

Completed **195** on-site audits
(including 35 high-risk suppliers, 23 suppliers accepted third-party RBA VAP audits and provided reports.)



Service Suppliers

Completed **47** on-site audits.

Plant	Taiwan	Dongguan	Kunshan	Xuzhou	Vietnam	India	Total
Main Suppliers	0	108	65	2	17	3	195
Service Suppliers	2	19	6	5	15	0	47
Total	2	127	71	7	32	3	242

Audit Findings and Improvements

For the non-conformances identified during audits, we require suppliers to submit corrective action plans and provide relevant supporting evidence with a 100% submission rate. As of the end of 2025, all suppliers have completed their corrective action plans; no *core non-conformances* were found during the 2025 on-site audits, and no suppliers were disqualified due to violations of the Code of Conduct.

5.6 Responsible Mineral Procurement Management

5.6.1 Policies and Commitments

Upholding responsible procurement principles, Foxlink, as a member of the global electronics industry chain, shoulders the responsibility of driving the sustainable transition of the supply chain, particularly regarding the highly scrutinized issue of conflict minerals.

We commit to resolutely prohibiting the use of any minerals from the Democratic Republic of the Congo (DRC) and its adjoining conflict regions, or other high-risk areas. Foxlink strictly complies with the Responsible Business Alliance (RBA) Code of Conduct and the OECD Due Diligence Guidance, requiring that the materials provided by ourselves and all suppliers, and the metals contained therein (including but not limited to tin, tantalum, tungsten, and gold), must comply with *DRC Conflict-Free* regulations. This commitment is not only a response to customer and regulatory expectations but also a fulfillment of our corporate citizenship responsibility to *take from society, give back to society*.

5.6.2 Supply Chain Management Mechanism

To deeply embed the philosophy of responsible sourcing throughout the supply chain, Foxlink has established a rigorous three-stage management mechanism:



5.6.3 Survey Results and Risk Control

Foxlink utilizes the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT) published by RMI to conduct annual due diligence on qualified suppliers involved in conflict minerals. In 2025, we completed surveys for 1,063 suppliers, achieving a 100% response rate. The survey results cover 565 suppliers involved in 3TG, 193 involved in cobalt, and 83 involved in mica.

For smelters that have not passed the RMAP certification or fail to meet customer requirements, we adopt proactive risk control measures, requiring suppliers to submit phase-out plans within a specified timeframe or removing them from the supply chain. As of the end of 2025, all relevant minerals/products comply with responsible sourcing requirements.

5.7 Future Outlook

Facing the global industry's elevating demands for supply chain sustainability governance, carbon disclosure, and compliance requirements, Foxlink Group takes 2026 as the starting point of a new phase. We will continue to deepen our three main themes of *Digital Collaboration*, *Reliable Compliance*, and *Green Procurement*, driving supply chain management towards institutionalization and digitalization.

5.7.1 2026-2030 Strategic Directions

The Group plans to comprehensively elevate supply chain sustainability maturity through four major pathways:

Deepening Digital Governance

Optimize the functions of the supplier sustainability management platform, enhance data accuracy and transparency, establish real-time analysis mechanisms, and gradually expand system coverage.

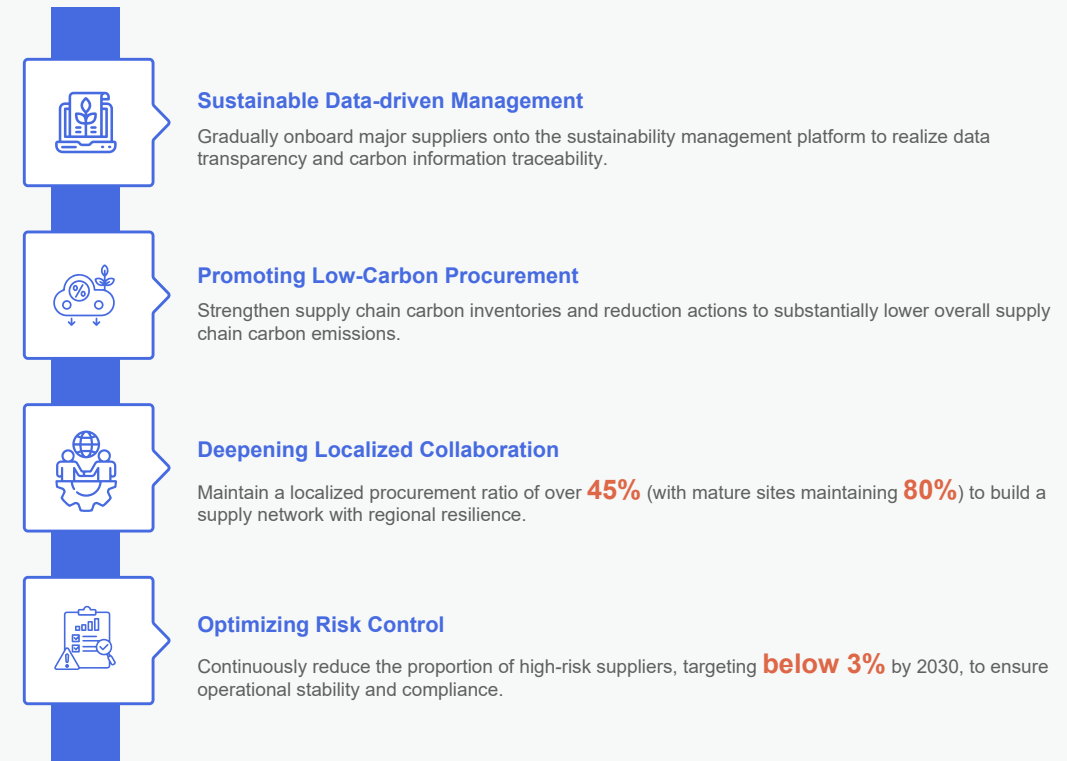
Implementing Carbon Reduction Actions

Continuously promote supplier carbon reduction guidance and low-carbon procurement practices. Encourage partners to adopt energy-saving and circular material solutions to jointly reduce overall supply chain carbon emissions.



5.7.2 2030 Milestone Vision and Targets

Foxlink is committed to achieving comprehensive digitalization of supply chain management by 2030, fulfilling our commitment to *Social Co-prosperity* and *Environmental Co-existence*. The specific targets are as follows:



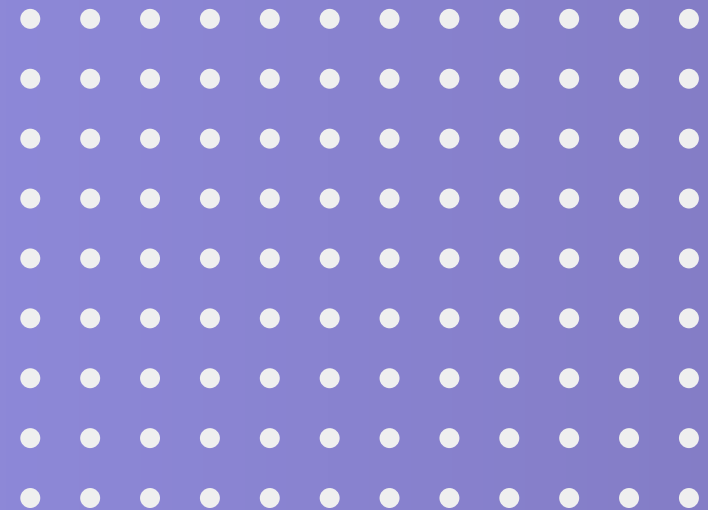
Conclusion

Foxlink Group deeply understands that sustainable supply chain management is not only the key to corporate competitiveness but also the foundation for fulfilling social responsibilities. Moving forward, centering on integrity, transparency, and collaboration, we will join hands with suppliers to jointly drive the low-carbon transition, realize the long-term goals of green manufacturing and sustainable value, and actively respond to the United Nations Sustainable Development Goals (SDGs).

06

Quality Management

- 6.1 Quality Management System
- 6.2 Hazardous substance management
- 6.3 Supplier Quality Management
- 6.4 Customer Satisfaction Surveys



Material Topics

Hazardous substance management

Policies and Commitments

Quality is the cornerstone of FOXLINK’s sustainable development. FOXLINK focuses on product quality, leveraging years of design and manufacturing experience, and adhering to the quality policy of *Customer First, Technological Leadership, System Perfection, Full Participation*. FOXLINK conducts all business operations with a customer-oriented approach as the highest standard of execution.

To ensure the safety of products and services while meeting customer requirements and legal regulations, Foxlink continuously strengthens its technological R&D capabilities, optimizes manufacturing processes, and elevates the level of smart manufacturing to consolidate its market competitiveness. Concurrently, we establish, perfect, and dynamically optimize a comprehensive full-chain management system covering design, procurement, production, through to delivery, ensuring the highly efficient operation of the system. Through normalized internal system audits, cross-departmental collaboration mechanisms, and comprehensive quality training for all employees, we deepen the organizational quality culture and comprehensively enhance employees’ quality awareness and execution capabilities.

Foxlink strictly complies with quality management system standards such as ISO, taking *Zero Defects* as the ultimate goal. We achieve a fully controllable, traceable, and reliable quality process from raw material incoming to finished product shipment, continuously creating value for customers and consolidating the foundation for sustainable development.

6.1 Quality Management System

The Company has obtained certifications such as ISO 9001, ISO 13485, IATF 16949, ISO 17025, and QC 080000. With a comprehensive quality management system, FOXLINK controls product quality from every aspect throughout the entire product lifecycle.

Certification Type/Plant	Taiwan	Dongguan	Kunshan	Xuzhou	Ho Chi Minh (Vietnam)	Da Nang (Vietnam)	India
ISO 9001 Certification	✓	✓	✓	✓	✓	✓	✓
QC 080000 Certification		✓	✓	✓	✓		
IATF 16949 Certification	✓	✓	✓	✓		✓	
ISO 13485 Certification		✓					
ISO 17025 Certification		✓					

6.2 Hazardous substance management

Foxlink Group firmly adheres to the Hazardous Substance Free (HSF) policy of *Complying with requirements and satisfying customers; reducing and eliminating usage for environmental health; managing effectively to prevent pollution; and engaging all employees to create mutual benefits*. Based on the IECQ QC 080000:2017 standard, we have established a systematic management method to identify, control, quantify, and report the hazardous substance content in products. Starting from strict control at the source of design and procurement, and through multiple defense lines such as material declarations, supplier audits, testing and verification, process management, and traceability mechanisms, we ensure that our products comply with the EU RoHS, REACH, regulations of the sales regions, and customers' hazardous substance control requirements.

The Group is committed to reducing and eliminating the use of hazardous substances in products, thereby minimizing the hazards to human health and the ecological environment. On the basis of strictly enforcing environmental regulations and customer requirements, Foxlink has achieved the management target of a 0% non-compliance rate for hazardous substances in products and materials, with zero hazardous substance violation incidents for three consecutive years. This demonstrates the Company's outstanding execution capability and responsibility commitment in green manufacturing and compliant production.

Short-term Goals

1. Minimize the use of hazardous substances at the source to reduce environmental pollution.
2. Zero incidents of hazardous substance violations.

Middle & Long-term Goals

1. Establish a green supply chain, manufacture eco-friendly products, and protect human health.
2. Aim for zero hazards and zero pollution.

Foxlink Group adopts a rational, efficient, and standardized management model to continuously promote the optimization and upgrading of the hazardous substance management system. For chemical substances involved in production and operations, we implement a tiered risk control mechanism, committing to minimizing, controlling,

and eliminating the impacts of hazardous substances on employee health and the ecological environment to the greatest extent possible, steadily advancing towards our long-term vision of *Zero Hazard, Zero Pollution*. The Group strictly complies with relevant environmental regulations and customer specifications, formulating and executing hazardous substance control documents such as the Green Procurement Procedures. The Quality Management Department periodically reviews and updates the Green Procurement Procedures and the Restricted Substances List (RSL) based on the latest international standards, environmental regulations, industry trends, and customer requirements to ensure their compliance, effectiveness, and adequacy.

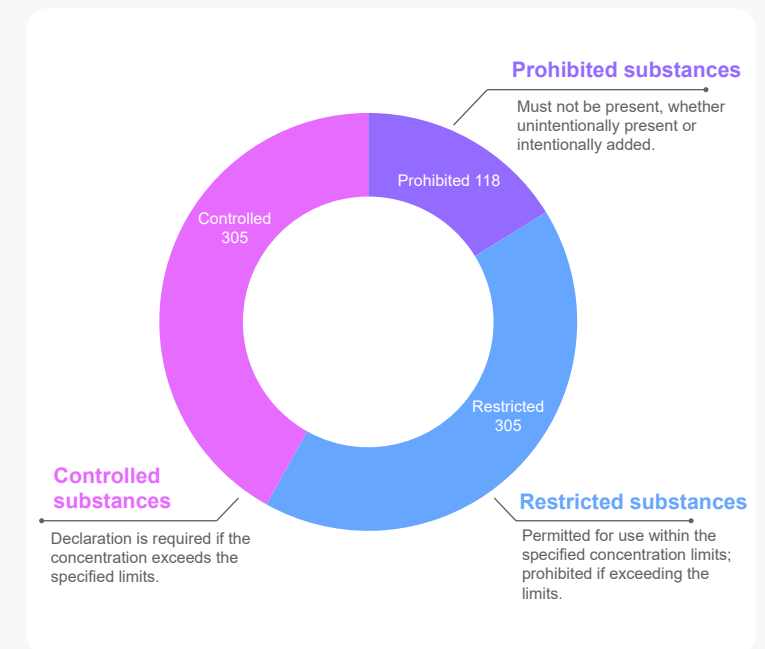
Regarding PFAS (Per- and polyfluoroalkyl substances), which possess persistent, bioaccumulative, and toxic (PBT) characteristics, Foxlink initiated a full supply chain survey in February 2023 and officially introduced total fluorine content testing requirements to suppliers in June of the same year. Starting from the end of 2023, we launched alternative solution evaluations, planning to phase out PFAS-containing materials across the entire supply chain by the fourth quarter of 2028. As of 2025, all sites have completed targeted PFAS screening according to customer requirements. For non-compliant materials, we immediately notify customers and strictly execute handling measures (including immediate replacement or pending replacement) according to customer instructions, earnestly fulfilling our green supply chain responsibilities.

6.2.1 Response to the Latest Regulations

On November 21, 2025, the European Commission published Directives (EU) 2025/1802, (EU) 2025/2363, and (EU) 2025/2364, updating the highly utilized exemption clauses in Annex III of the EU RoHS Directive. This includes clauses 6(a), 6(a)-I, 6(b), 6(b)-I, 6(b)-II, 6(c), 7(a), 7(c)-I, and 7(c)-II concerning lead in steel alloys, aluminum alloys, copper alloys, high melting temperature type solders, and glass or ceramics in electrical and electronic components. The Group has correspondingly updated its internal exemption list and manages these in accordance with regulatory requirements.

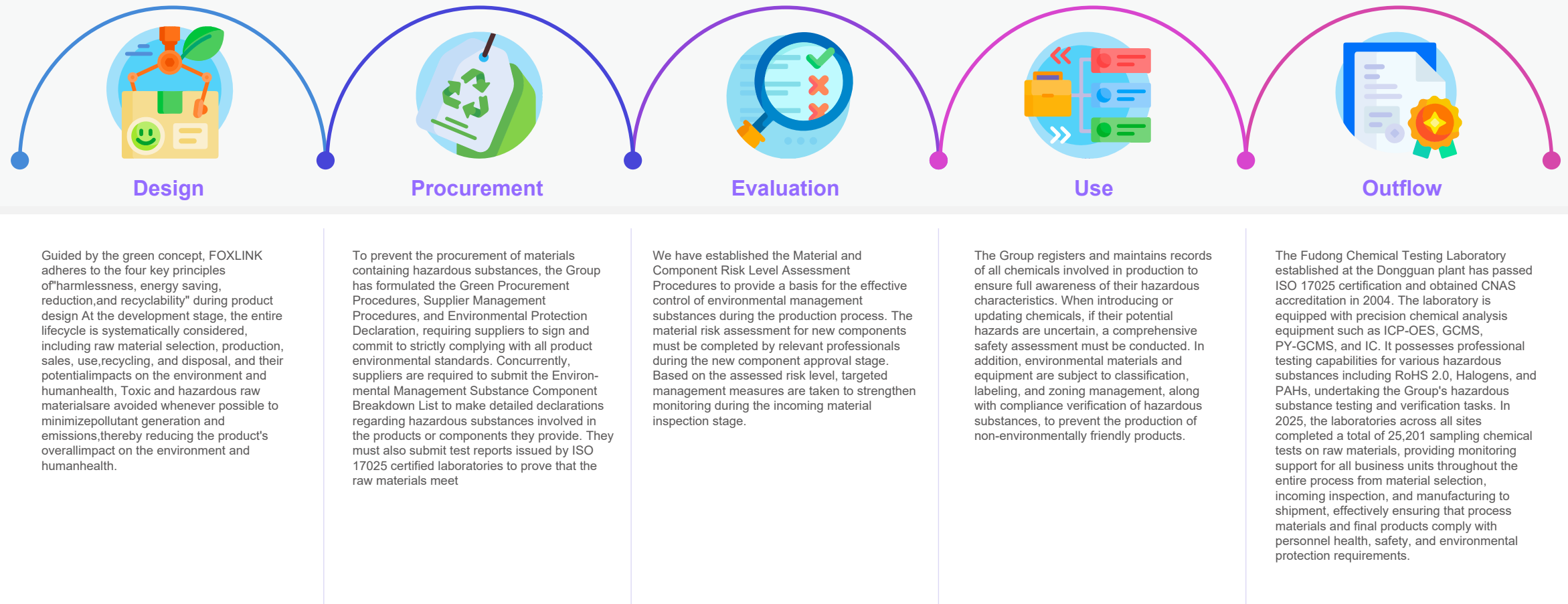
On November 5, 2025, the European Chemicals Agency (ECHA) officially published the 34th batch of 1 Substance of Very High Concern (SVHC) on its official website. We immediately integrated it into the Group's existing SVHC list and launched surveys among our suppliers. For suppliers whose products contain SVHCs exceeding 0.1%, we immediately notify our customers (including end and downstream customers) and follow up with the suppliers to develop phase-out plans in accordance with customer requirements.

In 2025, there were no violations of any international directives on restricted and hazardous substances, nor were there any customer complaints regarding products exceeding the threshold regulations for restricted and hazardous substances.



The International Electrotechnical Commission's Technical Committee on Environmental Standardization for Electrical and Electronic Products and Systems (IEC 62474) has established the Material Declaration standard (IEC 62474), which specifies the conditions that manufacturers and suppliers must meet when making material declarations. FOXLINK follows the IEC 62474 standard for managing chemical substances in its products. Although management is not carried out strictly under the IEC 62474 framework, the Group has established the Green Procurement Procedure and a controlled substances list, covering all declarable substances specified in the IEC 62474 list. Suppliers are required to declare if the products or materials they provide exceed the IEC 62474 thresholds and must sign and return an environmental declaration. At present, 100% of the products and materials supplied comply with the substances regulated in the IEC 62474 declarable substances list.

6.2.2 Hazardous Substances Lifecycle Management



6.2.3 Hazardous Substance Risk Management

Foxlink Group adheres to the principles of *Prevention first, full-process control, source governance, and continuous improvement* to systematically promote hazardous substance risk management. We actively conduct risk identification, assessment, and monitoring of potential hazardous substance risks in the production process and materials throughout the product's full life cycle. This effectively reduces or eliminates their impacts on product quality, environmental safety, and personnel health, ensuring compliance with relevant regulations and customer compliance requirements.

Risk Identification

1. Analyze internal and external factors, deeply understand the concerns and expectations of stakeholders, and conduct multi-faceted, full-process risk identification covering changes in compliance, product sustainability and safety, and customer demands. This includes the degree of understanding and attention paid by employees or suppliers to HSF (Hazardous Substance Free) requirements.
2. Identify external source risks: Materials, components, packaging, and outsourced services provided by suppliers.
3. Identify risks introduced by internal processes: Cross-contamination risks from equipment and tooling/fixtures; auxiliary material (production consumable) risks; material mixing and misuse risks; identification management, etc.
4. Information risks, such as compliance certifications for materials and components; regulatory changes, etc.

Risk Assessment

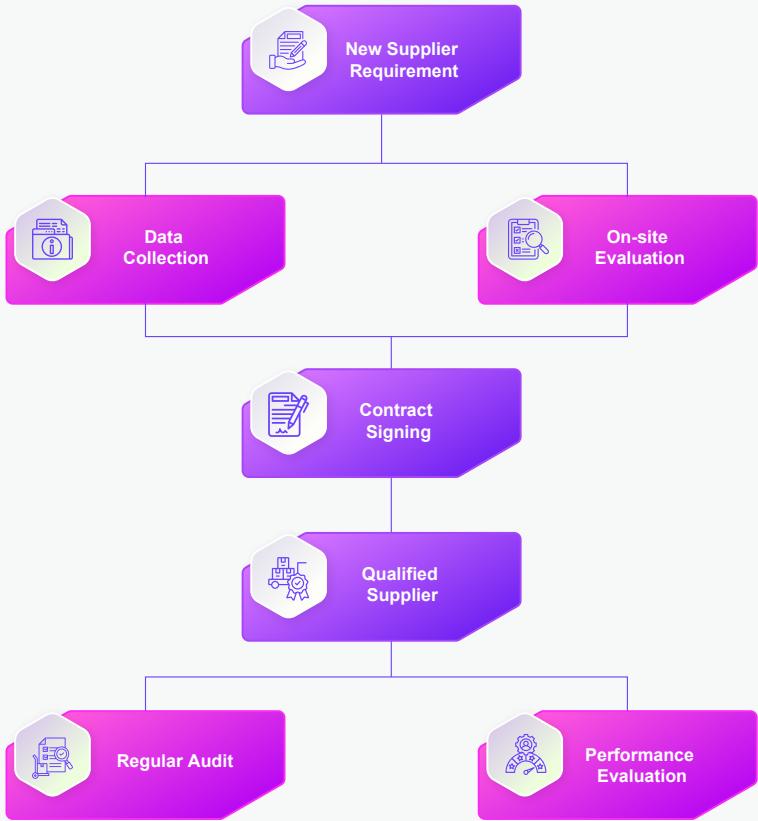
1. Assess the hazardous substance management risk levels identified through the processes to ensure that hazardous substance management in each process is effectively evaluated and controlled. Strengthen training and communication to ensure employees and suppliers acquire and understand the hazards of hazardous substances and control requirements.
2. Conduct risk level assessments on materials. By integrating material risks and supplier risks, determine the material risk level (High, Medium, Low) and implement tiered control strategies accordingly.
3. Conduct level assessment and control on risks introduced by internal processes, focusing on evaluating risks such as cross-contamination caused by sharing production lines between materials/products with and without restricted substances, mixing HSF and non-HSF materials, and the use of restricted auxiliary materials. Establish dedicated lines, execute strict line clearance verification, or implement segregated production areas. Evaluate and verify auxiliary materials to obtain compliance information.

Risk Monitoring

1. Execute eco-design and procurement controls to clearly define and transmit HSF requirements. Utilize the Risk Assessment Form to conduct annual risk identification and monitoring for each process, ensuring risks remain within the effective control scope.
2. Require suppliers to provide valid third-party test reports, Full Material Declarations (FMD), and Declarations of Conformity (DoC). Implement tiered control based on risk levels for all incoming materials: High-risk materials are tested at least once a month, medium-risk materials at least once a quarter, and low-risk materials at least once every half-year, thereby reducing the occurrence of risks at the source.
3. Quality control monitors on-site process risk management. For production consumables meeting hazardous substance control requirements, their models, supplier names, and relevant compliance information are registered in the Production Consumables List and incorporated into systematic management.
4. Continuously track and comply with the latest national/regional regulations and standard requirements, as well as customer hazardous substance management requirements. Immediately update the regulatory list upon changes and execute comprehensive communication to ensure suppliers and internal departments implement risk countermeasures in accordance with the latest requirements.

6.3 Supplier Quality Management

Foxlink Group has formulated the Supplier Management Procedures and Green Procurement Procedures to serve as the guiding basis for business units across all sites in executing supplier management. The assessment of new suppliers is a crucial part of the management system. Initially, we collect basic information on new suppliers, conduct on-site evaluations regarding their quality and banned substance management, and require the signing of the Quality Commitment and Environmental Protection Declaration. This process is used to evaluate and identify whether the capabilities of the new suppliers meet the Company's requirements. Qualified suppliers are then integrated into the subsequent periodic audit and performance evaluation mechanisms to ensure they continuously meet the Company's standards in terms of quality, compliance, and sustainable procurement.



6.3.1 Contract Signing

After passing the comprehensive capability assessment, new suppliers are required to sign essential documents such as the Environmental Protection Declaration and the Quality Commitment to confirm compliance with all Company regulations and requirements. As of 2025, the total number of qualified suppliers in the Group reached 2,387, achieving a 100% completion rate for both the Environmental Protection Declaration and the Quality Commitment.

Plant	Taiwan	Dongguan	Kunshan	Xuzhou	Vietnam	India	Total
Number of Suppliers	81	789	958	121	432	6	2,387
Environmental Protection Declarations	81	756	893	109	423	6	2,268
Alternative Solutions*	0	33	65	12	9	0	119
Achievement Rate of Environmental Protection Declaration	100%	100%	100%	100%	100%	100%	100%
Quality Commitments	81	760	892	109	424	6	2,272
Alternative Solutions*	0	29	66	12	8	0	115
Achievement rate of Quality Commitment	100%	100%	100%	100%	100%	100%	100%

*Alternative Solutions: Suppliers providing a Declaration of Non-Use or adopting exemption approval programs signed and agreed upon by the client.

6.3.2 Regular Audit

To promote collaboration within the supply chain and verify their capability to provide green products, the Company conducts annual audits of its active suppliers as part of the supplier audit program. These audits assess the quality systems and hazardous substance management systems of qualified suppliers to ensure their processes and products meet company standards. Based on the severity of deficiencies found, suppliers are required to provide improvement plans and measures within specified deadlines, which are then verified. For severe deficiencies, a re-audit is conducted. Suppliers who fail to improve within the given timeframe are removed from the qualified supplier list, and transactions are suspended.

In 2025, a total of 200 suppliers across all sites were scheduled for on-site audits, and 200 on-site audits were successfully conducted, achieving an audit completion rate of 100%. All identified deficiencies have been fully addressed with corrective actions, resulting in a 100% compliance rate. This demonstrates the supply chain's high level of execution capability and synergy in green manufacturing and compliant operations.

Plant	Taiwan	Dongguan	Kunshan	Xuzhou	Vietnam	India
Planned Number of Supplier Audits	9	81	69	32	6	3
Actual Number of Supplier Audits	9	81	69	32	6	3
Audit Rate Target	100%	100%	100%	100%	100%	100%
Audit Completion Rate	100%	100%	100%	100%	100%	100%
Qualified Suppliers	9	81	69	32	6	3
Qualification Rate	100%	100%	100%	100%	100%	100%

6.3.3 Performance Monitoring

In 2025, each plant conducted annual performance assessments for all suppliers, performing quantitative assessments based on key dimensions such as quality, delivery time, and service coordination, categorizing them into four grades: A, B, C, and D. A and B grades are considered qualified suppliers and continue business as planned. C grade suppliers are categorized as alternate suppliers and are required to undergo guidance for improvement. D grade suppliers are deemed unqualified, with their qualification revoked and transactions halted.

The 2025 evaluation results show that suppliers achieving Grade B or above account for 99.68%, meeting the Group's operational requirements in aspects such as product quality, on-time delivery rate, and collaborative response, reflecting the overall high level of compliance and synergistic capability of the supply chain. For Grade C suppliers, guidance and monitored improvements have been implemented to ensure supply chain quality and stability.

Plant	Taiwan	Dongguan	Kunshan	Xuzhou	Vietnam	India
Number of A-Rated Suppliers	122	881	495	120	356	6
Number of B-Rated Suppliers	4	39	7	1	24	0
Number of C-Rated Suppliers	1	2	0	0	6	0
Number of D-Rated Suppliers	0	1*	0	0	0	0

*The Grade D supplier in the Dongguan plant only had transactions in one month in 2025, and the performance evaluation for that month was Grade D, resulting in an annual performance evaluation of Grade D. Given that there is only single-month data during the annual evaluation period, the sample is relatively one-sided and insufficient to fully reflect its overall supply capability. Therefore, guidance and improvement measures have been taken, and its transaction qualification is maintained.

6.4 Customer Satisfaction Surveys

Customer trust is a core value of Foxlink Group. The Company consistently views customer relationships as strategic assets and regards customer feedback as a key input driving continuous improvement and deepening collaboration. To systematically grasp customer needs and expectations, the Group conducts a customer satisfaction survey semi-annually, covering key dimensions such as business practices, technology, quality, yield rate, manufacturing, customer relationships and service, and future demands. Through regular review, analysis, and appropriate improvement plans, we ensure that customer feedback is effectively translated into service responses, continuously consolidating customer trust and long-term partnerships.

In 2025, the survey covered all customer groups. A total of 323 questionnaires were distributed to customers across all plants, with 323 valid responses collected, achieving a 100% response rate. Overall satisfaction scores across all sites exceeded 90 points, successfully achieving the preset targets.

Plant	Taiwan	Dongguan	Kunshan	Xuzhou	Vietnam	India
2023 Plant Targets	90	95.71	99.11	97.74	91.5	-
2023 Actual	92.5	97.46	98.11 ^{*1}	98.27	96.04	- ^{*3}
2024 Plant Targets	90	96.38	99.22	98.17	91.43 ^{*2}	-
2024 Actual	90.05	97.99	99.36	98.29	98.05	- ^{*3}
2025 Plant Targets	91.87	97.8	99.28	98.54	92.3	90
2025 Actual	92.56	98.29	99.22 ^{*1}	98.36 ^{*1}	96.33	91

*1 In 2023 and 2025, the Kunshan and Xuzhou plants did not meet their satisfaction targets due to pricing issues. We will actively communicate with customers subsequently to improve customer satisfaction.

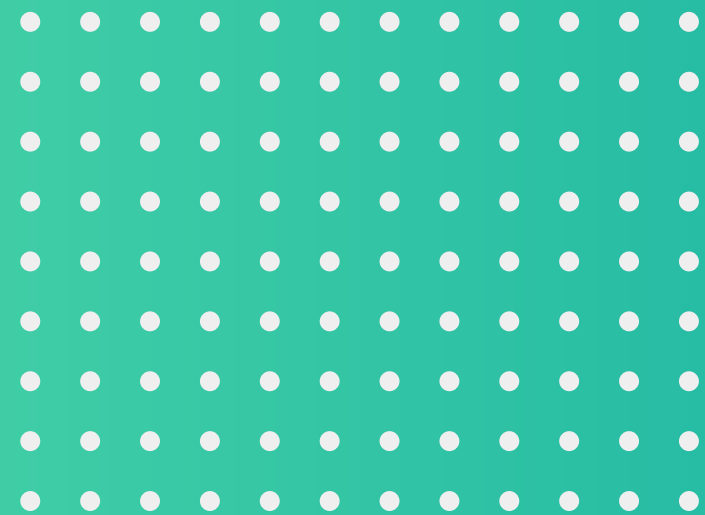
*2 In 2024 the Vietnam Plant added three new business departments. As a result the overall plant target was slightly adjusted downward.

*3 From 2023 to 2024, the customer satisfaction survey for the India Plant was conducted together with the Dongguan Plant's finished product department. Therefore the customer satisfaction data is consolidated under the Dongguan Plant and no separate data is presented.

07

Appendix

- 7.1 GRI Content Index
- 7.2 SASB Standards Comparison Table
- 7.3 Third-party External Assurance



Appendix I: GRI Content Index

Application	[FOXLINK] has reported in accordance with the GRI Standards for the period [January 1, 2025 to December 31, 2025]
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Industry Standards	N/A

GRI Standards	Information Disclosed		Chapter	Page	Supplementary Notes	Omit
GRI 2: General Disclosures 2021						
1. The Organization and Reporting Practices	2-1	Organizational details	Basic Information	P7		
	2-2	Entities included in the organization's sustainability reporting	ABOUT THE REPORT	P3	No products or services are banned in specific markets. In response to operational adjustments at plants, the ESG report for 2025 excluded Yixin Plant and Taichung Science Park Plant	
	2-3	Reporting period, frequency and contact point	ABOUT THE REPORT	P4		
	2-4	Restatements of information	ABOUT THE REPORT	P3	Science Based Target initiative (SBTi) Carbon Discfosure Project (CDP) The Climate Pledge	
	2-5	External assurance	ABOUT THE REPORT	P4		
2. Activities and workers	2-6	Activities, value chain, and other business relationships	Basic Information	P7~8		
	2-7	Employees	3.2.1 Diverse Workforce	P43~46		
	2-8	Workers who are not employees	3.2.1 Diverse Workforce	P43		

GRI Standards		Information Disclosed	Chapter	Page	Supplementary Notes	Omit
3. Governance	2-9	Governance structure and composition	2.1.1 Overview of Corporate Governance	P26		
	2-10	Nomination and selection of the highest governance body	2.1.3 Functional Committees and Their Composition	P27~28		
	2-11	Chair of the highest governance body	2.1.3 Functional Committees and Their Composition	P27~28		
	2-12	Role of the highest governance body in overseeing the management of impacts	2.1.3 Functional Committees and Their Composition	P27~28		
	2-13	Delegation of responsibility for managing impacts	2.1.3 Functional Committees and Their Composition	P27~28		
	2-14	Role of the highest governance body in sustainability reporting	2.1.3 Functional Committees and Their Composition	P27~28		
	2-15	Conflicts of interest	2.1.2 Conflict of Interest Avoidance	P27		
	2-16	Communication of critical concerns	2.1.3 Functional Committees and Their Composition	P29		
	2-17	Collective knowledge of the highest governance body	2.1.3 Functional Committees and Their Composition	P28		
	2-18	Evaluation of the performance of the highest governance body	2.1.3 Functional Committees and Their Composition	P29		
	2-19	Remuneration policies	3.4.1 Remuneration Package	P55		
	2-20	Process to determine remuneration	3.4.1 Remuneration Package	P55		
	2-21	Annual total compensation ratio	3.4.1 Remuneration Package	P55		
4. Strategy, Policies, and Practices	2-22	Statement on sustainable development strategy	Words of the Chairman	P5		
	2-23	Policy commitments	1.1 Corporate Governance ,Sustainable Operation Committee and Policies	P10~11		
	2-24	Embedding policy commitments	1.1 Corporate Governance ,Sustainable Operation Committee and Policies	P10~11		

GRI Standards		Information Disclosed	Chapter	Page	Supplementary Notes	Omit
4. Strategy, Policies, and Practices	2-25	Processes to remediate negative impacts	2.2 Corporate Integrity	P30-32		
	2-26	Mechanisms for seeking advice and raising concerns	2.2 Corporate Integrity	P30-32		
	2-27	Compliance with laws and regulations	2.2 □Corporate Integrity	P30-32		
	2-28	Membership associations	External Organization Participation	P8		
5. Stakeholder engagement	2-29	Approach to stakeholder engagement	1.2 Engagement and Communication of Stakeholders	P11		
	2-30	Collective bargaining agreements	3.5.3 Labor-Management Relations	P60		
Material Topics						
GRI3: Material Topics 2021	3-1	Process to determine material topics	1.3. Identification of Material Topics	P13		
	3-2	List of material topics	1.3.3 Confirmation of Material Issues	P14		
	3-3	Management of material topics	1.3. Identification of Material Topics	P15-17		
Material Topics: Corporate Governance						
Governance Principles	3-3	Management of material topics	2.1 Governance Operations	P26-30		
Material Topics: Risk Management						
Governance Principles	3-3	Management of material topics	2.3 Risk Management	P32~34		

GRI Standards		Information Disclosed	Chapter	Page	Supplementary Notes	Omit
Material Topics: Financial Performance						
Governance Principles	3-3	Management of material topics	Basic Information	P7~8		
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Financial Information	P8		
	201-2	Financial implications and other risks and opportunities due to climate change	4.2 Climate Change and GHG Management	P87~88		
	201-3	Defined benefit plan obligations and other retirement plans	3.4.3 Retirement System	P58		
	201-4	Financial assistance received from government	Financial Information	-	In 2025, the total government grant income amounted to NTD 33,593 thousand, consistent with the financial statements.	
Material Topics: Corporate Integrity						
Governance Principles	3-3	Management of material topics	2.2 Corporate Integrity	P30		
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	2.2 Corporate Integrity	P31		
	205-2	Communication and training about anti-corruption policies and procedures	2.2 Corporate Integrity	P30~31		
	205-3	Confirmed incidents of corruption and actions taken	2.2 Corporate Integrity	P32		
GRI 206: Anti-Competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.2 Corporate Integrity	P31		
Material Topics: Information Security Management and Privacy Protection						
Governance Principles	3-3	Management of material topics	2.4 Information Security Management and Privacy Protection	P35~36		
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4 Information Security Management and Privacy Protection	P37		

GRI Standards		Information Disclosed		Chapter	Page	Supplementary Notes	Omit
Material Topics: Procurement Practices and Management							
Governance Principles	3-3	Management of material topics	5.1 Management Policy and Commitment	P98			
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	5.4.1 Localized Procurement Strategy	P102			
Material Topics: Sustainable Supplier							
Governance Principles	3-3	Management of material topics	5.1 Management Policy and Commitment	P98			
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	5.2.2 Supplier Sustainability Governance Structure and Full Life Cycle Management	P100			
	308-2	Negative environmental impacts in the supply chain and actions taken	5.2.2 Supplier Sustainability Governance Structure and Full Life Cycle Management	P100			
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	5.2.2 Supplier Sustainability Governance Structure and Full Life Cycle Management	P100			
	414-2	Negative social impacts in the supply chain and actions taken	5.2.2 Supplier Sustainability Governance Structure and Full Life Cycle Management	P100			
Material Topics: Talent Recruitment and Retention							
Governance Principles	3-3	Management of material topics	3. Building a Diverse and Inclusive Workplace	P41			
GRI 401: Employee 2016	401-1	New employee hires and employee turnover	3.3.1 Talent Recruitment and Retention	P47~50			
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.4.2 Employee Welfare	P56~57			
	401-3	Parental leave	3.6.1 Friendly Marriage, Childbirth and Family Care Measures	P64~65			

GRI Standards		Information Disclosed	Chapter	Page	Supplementary Notes	Omit
Material Topics: Human Rights and Labor Relations						
Governance Principles	3-3	Management of material topics	3. Building a Diverse and Inclusive Workplace	P41		
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	3.2.2 Anti-Discrimination and Equal Opportunity	P47		
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	3.1 Human rights management	P42		
GRI 408: Child Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	3.1 Human rights management	P42		
Material Topics: Employee training and Development						
Governance Principles	3-3	Management of material topics	3. Building a Diverse and Inclusive Workplace	P41		
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	3.3.2 Employee training and Development	P50~51		
	404-2	Programs for upgrading employee skills and transition assistance programs	3.3.3 Multiple and Autonomous Learning Channels	P52~53		
	404-3	Percentage of employees receiving regular performance and career development reviews	3.3.4 Fair and Transparent Promotion Mechanism	P54~55		
Material Topics: Occupational Health and Safety						
Governance Principles	3-3	Management of material topics	3.7 Occupational Health and Safety	P67		
GRI 403: Occupational Health and Safety 2018	403-1	Occupational Health and Safety Management Systems	3.7.2 Occupational Health and Safety Management Systems	P68		
	403-2	Hazard identification, risk assessment, and incident investigation	3.7.3 Safety Risk Identification	P68~69		
	403-3	Occupational health services	3.5 Healthy Workplace and Two-Way Communication	P58~59		

GRI Standards		Information Disclosed	Chapter	Page	Supplementary Notes	Omit
GRI 403: Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	3.7.4 Contractor Safety Management	P70		
	403-5	Worker training on occupational health and safety	3.7.6 Education, Training, and Emergency Drills	P72		
	403-6	Promotion of worker health	3.5 Healthy Workplace and Two-Way Communication	P58~59		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.7.3 Safety Risk Identification	P68~69		
	403-8	Workers covered by an occupational health and safety management system	3.7.4 Contractor Safety Management	P70		
	403-9	Work-related injuries	3.7.5 Statistical Analysis of Disabling Injuries	P71		
	403-10	Work-related ill health	3.5 Healthy Workplace and Two-Way Communication	P59		
Material Topics: Energy Management						
Governance Principles	3-3	Management of material topics	4. Sustainable Environment	P79~80		
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.1 Energy Management	P82~83		
	302-2	Energy consumption outside of the organization	4.1 Energy Management	P82~83		
	302-3	Energy intensity	4.1 Energy Management	P82		
	302-4	Reduction of energy consumption	4.1 Energy Management	P81		
	302-5	Reductions in energy requirements of products and services	4.1 Energy Management	-	Foxlink is an original equipment manufacturer (OEM) for customers and does not produce end-consumer products. The reduction in product energy requirements is planned by the customers.	

GRI Standards		Information Disclosed	Chapter	Page	Supplementary Notes	Omit
Material Topics: Climate Change and GHG Management						
Governance Principles	3-3	Management of material topics	4. Energy Management	P79~80		
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG Emissions	4.2 Climate Change and GHG Management	P89~90		
	305-2	Energy Indirect (Scope 2)GHG Emissions	4.2 Climate Change and GHG Management	P89~90		
	305-3	Other Indirect (Scope 3)GHG Emissions	4.2 Climate Change and GHG Management	P89~90		
	305-4	GHG Emissions intensity	4.2 Climate Change and GHG Management	P89		
	305-5	Reduction of GHG Emissions	4.2 Climate Change and GHG Management	P89		
	305-6	Ozone-Depleting Substances (ODS) Emissions	4.5 Air Pollution Control	P95		
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.5 Air Pollution Control	P95		
Material Topics: Hazardous substance management						
Governance Principles	3-3	Management of material topics	6. Quality Management	P107		

SASB Standards Comparison Table

Topic	Accounting Metric	Code	Category	Report or Description	Corresponding Chapter
Water Management	(1) Total water withdrawn (2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	TC-ES-140a.1	Quantitative	1. The total water withdrawn is 2,505 tons. 2. The total water consumed is 681 tons, and the percentage of each in regions with High or Extremely High Baseline Water Stress is 8.33%.	4.3 Water Resource Management and Risk Assessment
Waste Management	Amount of hazardous waste from manufacturing, percentage recycle	TC-ES-150a.1	Quantitative	The amount of hazardous wastes is 621 tons.	4.4 Waste Management
Labor Practices	(1) Number of work stoppages (2) Total days idle	TC-ES-310a.1	Quantitative	1. There was no employee strike or stoppage event in 2025. 2. There were no idle days due to employee strike or stoppage events in (2)2025.	-
Labor Conditions	<ul style="list-style-type: none">Total recordable incident rate (TRIR) for direct employees and contract employeesNear miss frequency rate (NMFR)for direct employees and contract employees	TC-ES-320a.1	Quantitative	The total recordable incident rate (TRIR) for direct employees and contractemployees was 1.22 and 0, respectively. Total recordable incident rate (NMFR) for direct employees and contractemployees were both 0.	3.7.4 Statistical Analysis of Disabling Injuries
	(1) Percentage of entity's facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by all facilities and high-risk facilities (2) RBA VAP Percentage of Tier 1 supplier facilities audited in the RBA Validated AuditProcess (VAP) or equivalent, by all facilities and high-risk facilities	TC-ES-320a.2	Quantitative	1. 42% of facilities completed RBA VAP audits, with 0% classified as high-risk. Note: In 2025, a total of 5 plants completed the RBA audit. 2. Since we currently only require suppliers to establish a social tresponsibility management system without RBA certification, we are unable to provide completion rates and information on high-risk	-
	(1) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent for priority non-conformances and other non-conformances, broken down for the entity's facilities and the entity's Tier 1supplier facilities (2) Associated corrective action rate for priority non-conformances and other non-conformances, broken down for the entity's facilities and the entity's Tier 1supplier facilities.	TC-ES-320a.3	Quantitative	1. The non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent for priority non-conformances and other non-conformances of the entity's facilities was 0% and 100%, respectively. Since we currently only require suppliers to establish asocial responsibility management system without RBA certification, we cannot yet provide the proportion of non-conformities and other non-compliant issues. 2. The corrective action rate for other non-conformances at the entity's facilities was 100% (no major non-conformity occurred in own plants) Since we currently only require suppliers to establish a social responsibility management system without RBA certification, we areunable to provide the proportion of corrective measures.	-

Topic	Accounting Metric	Code	Category	Report or Description	Corresponding Chapter
Product Lifecycle Management	Weight of end-of-life products and e-waste recovered, percentage recycled	TC-ES-410a.1	Quantitative	FOXLINK produces non-final consumer products for its clients on the basis of OEM. The final lifecycle of products, such as scrapping, recycling service and recycling weight shall be determined by the clients.	
Material Sourcing	Description of the management of risks associated with the use of critical materials	TC-ES-440a.1	Discussion and Analysis	The Group takes cooperation, reliability and green procurement as the key points to carry out corresponding projects with its supplier. The Group does not accept suppliers using conflict minerals. In 2025, investigations into conflict minerals were completed for 1063 suppliers, achieving a response rate of 100%, with no violations found during the investigations.	

Accounting Metric	Category	Code	Report Content or Description
Number of manufacturing factories	Quantitative	TC-ES-000.A	About 12 production sites
Area of manufacturing facilities	Quantitative	TC-ES-000.B	Approximately 8,885,958.22ft ²
Number of employees	Quantitative	TC-ES-000.C	18,904 employees

Third-party External Assurance



獨立保證意見聲明書

2025年正崴精密工業股份有限公司永續報告書

「法國標準協會」於1926年成立，作為法國國家標準的主管機關，並擔任「國際標準組織」的常任理事國代表，是全球知名的驗證機構之一。本項保證工作由「法國標準協會」亞太公司「法標國際認證股份有限公司」執行，團隊成員均具有專業背景，且接受過AA1000 AS、AFAQ 26000、ISO 9001、ISO 14001、ISO 14064、ISO 45001、ISO 50001等永續性相關之品質、環境、能源、安全與社會責任等國際標準的訓練，而擁有主導稽核員或查證員之資格。法標國際認證股份有限公司（以下簡稱法標）與正崴精密工業股份有限公司（以下簡稱正崴）為相互獨立的實體，法標除了本獨立保證聲明書所述內容外，並未涉及或介入正崴永續報告書之準備過程。

責任

正崴負責按所宣告之永續報導準則，在永續報告書中對臺灣與海外營運據點的經濟、環境與社會面向之營運活動與績效進行報導。

法標負責按所描述的範圍與方法，為正崴及其利害關係人提供一份獨立保證意見聲明書，本聲明書僅供正崴使用，不對其他用途負責。

範圍與標準

正崴與法標協議的保證範圍包括：

1. 保證作業範疇與「2025年正崴精密工業股份有限公司永續報告書」揭露範疇一致。
2. 法標依據AA1000保證標準(v3)之第一應用類型進行保證作業，審查與評估正崴遵循AA1000當責性原則(2018)的符合程度。
3. 保證作業包括審查與評估正崴的相關流程、系統與管制及可取得之績效資訊，以及下列報導準則遵循的情況：
 - GRI永續報導準則
 - SASB準則

方法

- 報告書採用依循 GRI 永續報導準則進行報導，對報告書內容符合 GRI 準則的一般揭露及特定主題揭露進行審查。
- 查證團隊與相關人員進行訪談，確認利害關係人的溝通與回應機制與重大主題決策流程等，然而，並不直接接觸外部利害關係人。
- 與報告書編制相關的所有文件、數據和資訊由查證團隊與相關人員的訪談進行查核。
- 基於抽樣計畫，審查組織產出、蒐集與管理報告書中所揭露的質化與量化資料的流程。



- 藉由訪談各組負責人員，檢驗與審視相關的文件、資料與資訊，評估報告書內容之支持性素材與證據來源合理。

結論

◆ AA1000當責性原則

包容性

正崴已鑑別多類利害關係人（股東/投資人、員工、供應商、客戶、政府、社區、媒體及非營利組織），透過問卷調查、定期會議、網站、永續報告書等多方管道進行雙向溝通，並將利害關係人回饋納入重大主題鑑別流程。整體而言，包容性機制運作良好。

重大性

正崴已採用雙重大性分析評估框架，從23項永續議題分析評估出14項重大主題，經永續經營小組審核並於董事會呈報。藉由清晰完善的重大性分析流程，該組織已展現符合重大性原則的具體作為。

回應性

正崴已在報告書中展現良好的回應性，針對重大主題均設定目標與追蹤機制，對利害關係人關切項目如氣候變遷、供應鏈管理、員工安全等諸多方面均有回應與資訊揭露。未來可增加在目標達成狀況歷史資訊的揭露來提高可比較性與報告書品質。

衝擊性

正崴已在報告書中呈現對其營運相關的環境、社會和經濟等方面衝擊進行全面評估與管理。該組織已採用TCFD框架評估氣候相關財務衝擊，導入包括內部碳定價機制、提高再生能源使用等行動，展現組織符合衝擊性原則的具體作為。

◆ GRI永續報導準則

基於審查的結果，確認報告書中一般揭露與特定主題揭露及重大主題管理揭露等，已遵循GRI永續報導準則之要求。未來可按國內與國際報導揭露要求，持續彙整各營運據點之管理績效來揭露充分的水績資訊給利害關係人。

◆ SASB準則

基於審查之結果，該報告書已參照SASB準則的永續性主題與指標、活動指標進行相關資訊揭露。未來可持續透過跨部門與跨區域的合作來彙整與指標相關的資訊，揭露具決策參考價值的資訊給投資人。



意見聲明

法標依據AA1000保證標準(v3)的查證指引及GRI永續報導準則，已發展完整的永續性報告保證準則。我們認為就正崴所提供的足夠證據及現場查證的所見事實，秉持公允的原則，對該組織遵循的全球永續性報導準則的情況出具聲明。

我們總結「2025年正崴精密工業股份有限公司永續報告書」內容，對於正崴的相關運作與特定績效提供了一個公平的觀點。我們相信有關正崴在2025年的經濟、社會及環境等特定績效指標是被正確地呈現。

保證等級

依據AA1000保證標準(v3)，我們謹依據本聲明書中所描述的範圍與方法，審定本聲明書為中度保證等級。

以上，謹代表「法國標準協會」

Dr. August Tsai
認證與評鑑部門 理事
2026年06月15日

查證團隊：陳其瑛(主導查證員)

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