

Annual Implementation Results of the Sustainability Development Committee

Item	2025 Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
<p>1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?</p>	V		<p>1. The Company's board of directors has approved the Sustainable Development Best Practice Principles and established the "Sustainable Development Committee" On August 22, 2025, the Board approved its incorporation as one of the functional committees under the Board of Directors. The committee is chaired by an Independent Director, who works alongside several mid-to-senior executives from various fields to review, track, and revise the implementation and effectiveness of sustainable development initiatives. The committee oversees the disclosure of sustainability information and deliberates on the Sustainability Report to ensure the advancement of the Company's sustainability-related efforts.</p> <p>2. The Company has also established the "Sustainability</p>	<p>No major deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies</p>

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			Executive Committee", chaired by the CEO, to ensure the smooth operation of the Sustainable Development Committee. The Executive Secretary is responsible for coordinating and implementing the disclosure of sustainability information, promoting sustainability projects, and facilitating communication among the working groups. The implementation status and future directions of sustainability for the year 2025 were reported to the Board of Directors on February 25, 2026. Additionally, reports on the greenhouse gas (GHG) inventory plan and its execution progress are submitted to the Board on a quarterly basis to strengthen the Board's engagement in the Company's sustainable development efforts.	
2. Does the Company conduct a risk evaluation of environmental, social, and corporate governance (ESG) issues related to the Company's operations in accordance with the materiality principle and	V		1. This disclosure covers the sustainability performance of the Company's major locations from January 2025 to December 2025. The risk assessment boundary primarily focuses on the company itself, including Taiwan, mainland China, and existing	No major deviations from the Sustainable Development Best Practice Principles for

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formulate relevant risk management policies or strategies?			<p>plants. Additionally, based on relevance to core business operations and the impact on material topics, the scope includes the subsidiaries INPAQ Technology (Suzhou) Co., Ltd., INPAQ Technology (China) Co., Ltd.,.</p> <p>2. The Sustainable Development Committee analyzed and communicated with internal and external stakeholders based on the principle of materiality, and evaluated ESG significance issues by reviewing domestic and international research reports and literature and integrating assessment data from different departments and subsidiaries. In addition, the organization developed effective risk management policies, implemented specific action plans to mitigate the impact of relevant risks, and standardized evaluations, monitoring, and control.</p> <p>3. Based on the assessed risks, relevant risk management policies or strategies have been developed. Please refer to Note 1.</p>	TWSE/TPEX Listed Companies
3. Environmental Issues				

Item	2025 Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
(1) Has the Company set an environmental management system designed for industrial characteristics?	V		(1) The Company's numerous plant locations, including those in Taiwan (Zhunan, Taichung), and China (Suzhou, and Wuxi), complied with government regulations for environmental management and obtained certification for their environmental management system (ISO 14001:2015).	No major deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		(2) Each plant has a dedicated personnel responsible for overall environmental resource planning to enhance resource utilization efficiency. The Company sets energy-saving goals at the beginning of each year and promotes energy-saving and carbon reduction efforts through water conservation, waste reduction, and increased energy usage efficiency. The Company also continuously educates its employees on relevant concepts.	
(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future, and adopted	V		(3) The Company implements the following measures: 1. Executing in accordance with the emergency response measures.	

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relevant measures to address them?			<ol style="list-style-type: none"> 2. Conducting regular drills, inspections, and disaster prevention training. 3. Stationing personnel on duty during typhoons, earthquakes, heavy rain, and other severe weather conditions to inspect plant conditions, and providing security personnel to look after each other's safety. 4. Before typhoon season, the environmental and safety department checks and prepares sandbags. 5. The Company also pays attention to whether customers' companies or factories are affected by typhoons, hurricanes, earthquakes, heavy rains, etc. If there are any incidents, the business management department checks their transaction volume and accounts receivable status and notifies the sales team immediately to understand their operational or disaster losses, further reducing bad debt risk. 6. To reduce greenhouse effects and minimize the impact of 	

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(4) Has the Company collected data for the past two years on greenhouse gas emissions, water consumption, and total waste weight, as well as formulated policies for greenhouse gas reduction, water consumption reduction, and waste management?	V		<p>climate change, the Company currently uses recycled paper for packaging boxes and other materials, with suppliers providing SGS inspection reports to reduce deforestation and achieve carbon reduction goals.</p> <p>7. The Company's Sustainable Development Committee holds regular work meetings and reports directly to the Board of Directors on the effectiveness of greenhouse gas management and the results of climate change responses.</p> <p>(4)</p> <p>1. Greenhouse gas emissions in the last two years</p> <table border="1"> <thead> <tr> <th rowspan="2">Greenhouse Gas Emission</th> <th colspan="3">Taiwan Plants + China Plants</th> </tr> <tr> <th>Scope 1 + Scope 2 (metric tons CO2e)</th> <th>Per Million TWD in Revenue</th> <th>Intensity of CO2 Emission (metric tons/ Million TWD)</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>31,025.1667</td> <td>6,604</td> <td>4.6979</td> </tr> </tbody> </table>	Greenhouse Gas Emission	Taiwan Plants + China Plants			Scope 1 + Scope 2 (metric tons CO2e)	Per Million TWD in Revenue	Intensity of CO2 Emission (metric tons/ Million TWD)	2023	31,025.1667	6,604	4.6979	
Greenhouse Gas Emission	Taiwan Plants + China Plants														
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			<table border="1"> <tr> <td>2024 (Note 2)</td> <td>32,451.6672</td> <td>7,366</td> <td>4.4054</td> </tr> <tr> <td>2025 (Note 3)</td> <td>-</td> <td>-</td> <td>-</td> </tr> </table> <p>Our company actively responds to global issues and government policies by conducting an annual greenhouse gas emissions inventory. We adhere to the ISO 14064-1:2018 standard, categorizing GHG emissions into direct and indirect emissions (Scope 1 and Scope 2) based on their sources. Direct emissions originate from on-site utility equipment, including air-conditioning refrigerants, CO₂ fire extinguishers, emergency generators, diesel fuel for forklifts, fuel for company vehicles, and emissions from septic systems. Indirect emissions come from purchased electricity, all of which is supplied by power companies.</p> <p>Taiwan Plants :</p>	2024 (Note 2)	32,451.6672	7,366	4.4054	2025 (Note 3)	-	-	-	
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			<p>The Zhunan and Taichung plants have obtained ISO 14064-1 certification issued by DQS Taiwan Inc.</p> <p>China Plants :</p> <p>Suzhou and Wuxi plants have obtained the ISO 14064-1 certificate issued by China Inspection Company (CIC).</p> <p>In accordance with the Energy Saving Goals and Implementation Plans for Energy Users set by the Energy Administration, Ministry of Economic Affairs (MOEA), the Company has established a carbon reduction target with an annual average reduction of 1% from 2024 to 2028. In terms of reducing carbon emissions, the focus is currently on reducing indirect emissions (Scope 2) of greenhouse gasses, primarily by reducing emissions from electricity use.</p> <p>Taiwan Plants: Continue to promote energy-saving initiatives. In 2025, an investment of TWD 3,094 thousand was allocated to energy-saving and carbon-reduction equipment. Key projects included the replacement of aging cooling water pumps and refrigerated air dryers</p>	

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			<p>at Plant 1, and the installation of Variable Frequency Drives (VFDs) for the HVAC systems on the 4th floor of Plant 2. These efforts resulted in total energy savings of 556,391 kWh/year, equivalent to a reduction of 277.8 metric tons of CO₂e/year in carbon emissions.</p> <p>Wuxi Plant: In 2025, electricity consumption at the plant increased due to the commencement of mass production for the AIP line, the commissioning of the Building 7 warehouse, and the higher utilization of rooftop HVAC systems and air compressors. Meanwhile, the Suzhou plant replaced various energy-intensive equipment, such as aged air conditioning units and waste gas adsorption towers, achieving energy savings of 720,000 kWh/year. Overall, due to the exclusion of the Yongzhou plant from the reporting scope in 2025, total CO₂ emissions decreased by 782.16 metric tons.</p>	

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			<p>2. Water consumption in the last two years</p> <table border="1"> <thead> <tr> <th colspan="4">Taiwan Plants</th> </tr> <tr> <th>Water intake</th> <th>Total water intake (million liters)</th> <th>Total water discharge (million liters)</th> <th>Water Consumption (million liters)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>181.704</td> <td>88.344</td> <td>93.360</td> </tr> <tr> <td>2025</td> <td>168.067</td> <td>59.943</td> <td>108.124</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="4">China Plants (Note 4)</th> </tr> <tr> <th>Water intake</th> <th>Total water intake (million liters)</th> <th>Total water discharge (million liters)</th> <th>Water Consumption (million liters)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>113.204</td> <td>63.807</td> <td>49.396</td> </tr> <tr> <td>2025</td> <td>78.04</td> <td>44.60</td> <td>33.44</td> </tr> </tbody> </table> <p>Water Reduction Target: Reduce water intensity by 1% annually (Base year: 2024).</p>	Taiwan Plants				Water intake	Total water intake (million liters)	Total water discharge (million liters)	Water Consumption (million liters)	2024	181.704	88.344	93.360	2025	168.067	59.943	108.124	China Plants (Note 4)				Water intake	Total water intake (million liters)	Total water discharge (million liters)	Water Consumption (million liters)	2024	113.204	63.807	49.396	2025	78.04	44.60	33.44	
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			<p>Water Storage Solutions: Certain Plants are equipped with water storage reservoirs and towers for use in emergency situations.</p> <p>Water-Saving Initiatives:</p> <p>Zhunan Plant: Through production line improvements, the total water withdrawal in 2025 decreased compared to 2024. Water-saving initiatives will continue to be maintained. The increase in water consumption was primarily due to the higher water usage of cooling towers in 2025 compared to 2024.</p> <p>Wuxi Plant: By replacing RO membranes in the purified water production equipment and adding precision filters to reduce wastewater discharge, total water withdrawal was reduced by 33,288 metric tons compared to 2024.</p> <p>Suzhou Plant: Through the decommissioning of air-conditioning cooling towers to reduce the use of fresh tap water, total water withdrawal was reduced by 6,651 metric tons compared to 2024.</p>	

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			<p>3. Total weight of waste in the last two years</p> <table border="1"> <thead> <tr> <th rowspan="2">Waste Output</th> <th colspan="2">Taiwan Plants</th> </tr> <tr> <th>General industrial waste (metric tons)</th> <th>Hazardous industrial waste (metric tons)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>246.62</td> <td>240.52</td> </tr> <tr> <td>2025</td> <td>222.06</td> <td>227.62</td> </tr> <tr> <th rowspan="2">Waste Output</th> <th colspan="2">China Plants</th> </tr> <tr> <th>General industrial waste (metric tons)</th> <th>Hazardous industrial waste (metric tons)</th> </tr> <tr> <td>2024</td> <td>234.968</td> <td>146.1455</td> </tr> <tr> <td>2025</td> <td>190.75</td> <td>109</td> </tr> </tbody> </table> <p>In terms of waste management, INPAQ adheres to the philosophy of waste reduction by continuously improving production processes to minimize waste generation.</p>	Waste Output	Taiwan Plants		General industrial waste (metric tons)	Hazardous industrial waste (metric tons)	2024	246.62	240.52	2025	222.06	227.62	Waste Output	China Plants		General industrial waste (metric tons)	Hazardous industrial waste (metric tons)	2024	234.968	146.1455	2025	190.75	109	
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			<p>Waste Reduction Target: Reduce industrial waste intensity by 1% annually (Base year: 2024).</p> <p>Implementation Measures:</p> <p>Zhunan Plant: In addition to reducing the generation of waste liquid from the power inductor plating lines through process improvements, the solvent recovery machine reduced hazardous waste by 5.25 metric tons in 2025. Waste reduction initiatives will continue to be maintained.</p> <p>China Plants: Non-hazardous waste increased by 5.88 metric tons, while hazardous waste decreased by 9.76 metric tons.</p>	

Note 1: Based on the assessed risks, developed relevant risk management policies or strategies

Risk Category	Risk Illustration	Risk Management Strategy
Sustainable Environment	Greenhouse gas emissions continue to increase	<ul style="list-style-type: none"> In accordance with the Energy Management Act, the Company has established carbon reduction targets with an annual average reduction of 1% from 2024 to 2028.
	Wastewater discharge continues to increase	<ul style="list-style-type: none"> Each factory implements water-saving measures, such as cutting water recycling and reuse, as part of the public water supply.

Risk Category	Risk Illustration	Risk Management Strategy
	Increased waste disposal/decreased recycling rates	<ul style="list-style-type: none"> Continuously promoting waste reduction (e.g., Minimizing waste liquid output of waste electrolyte from power inductor electroplating wires through process improvements, significantly reducing the generation of waste liquid and electroplating sludge). In 2025, the solvent recovery machine enabled the recycling and reuse of acetone, reducing waste generation and decreasing hazardous industrial waste by approximately 5.25 metric tons per year.
	Water/ electricity outages	<ul style="list-style-type: none"> Water shortage: The Zhunan plant in Taiwan has a water storage capacity of 800 cubic meters, which can supply production for about two days. If the water supply is not sufficient, water trucks will be purchased for replenishment. Power outage: In case of a power outage, the plant has two generators to temporarily supply power to some areas.
	Violations of environmental regulations	<ul style="list-style-type: none"> Risk of violating environmental regulations is reduced through monthly self-checks and annual external audits.
Employee Care	Workplace accidents	<ul style="list-style-type: none"> When workplace accidents occur, internal investigations are immediately conducted and improvements are made.
	Long working hours	<ul style="list-style-type: none"> Abnormal workloads are continuously monitored to prevent disease, and employees are regularly checked for signs of overwork. The workload is appropriately adjusted in accordance with the diagnosis of the occupational physician. The current manpower allocation is examined, and more staff is recruited to share the workload.
	High turnover rate/labor shortage	<ul style="list-style-type: none"> Competitive salaries and benefits are provided in a timely manner, and employees are cared for. Understanding colleagues' thoughts on the Company, achieving a balance between corporate operating costs and improving employees' loyalty to the Company.

Risk Category	Risk Illustration	Risk Management Strategy
		<ul style="list-style-type: none"> ● Increasing automation equipment to reduce labor demand and improve efficiency; using international division of labor to reduce production costs and supply local customers with timely delivery.
Operation Performance	Decrease in market competitiveness	<ul style="list-style-type: none"> ● Strengthen research and development capabilities and production capacity, develop differentiated products, expand the complete product line, improve product stability, establish trusted partner relationships with customers, expand market share, and widen the gap with competitors. ● Expansion of economies of scale, cost reduction, and active introduction of automated production equipment. ● Improving quality standards, introducing rigorous testing and inspection, and entering the international market of major companies.
	Information security incidents	<ul style="list-style-type: none"> ● Conduct security testing, information security health checkups, social security and information security incident drills annually. ● Strengthen the awareness of information security crises among company colleagues and the ability of information security personnel to respond effectively in the first place, to prevent and effectively detect and prevent dissemination. ● The Company publicly announces its information security policy every year and trains colleagues with information security certificates. ● Conduct information security education and training for employees, with a minimum of 2 hours per person annually. ● Report to the Board of Directors at least once a year, summarizing and consolidating the annual implementation status of information security risks.

Risk Category	Risk Illustration	Risk Management Strategy
	Customer complaints	<ul style="list-style-type: none"> ● Obtain feedback from customers related to products and services (including HSF feedback). ● Establish specific requirements for emergency action (including HSF requirements), including production emergencies, unintentional shipment of defective products, product recalls, and other mechanisms.
	Rising raw material prices/supply chain disruption	<ul style="list-style-type: none"> ● Maintain good interaction with suppliers and maintain close relationships to ensure a stable supply of existing sources. ● R&D also collaborates with academic institutions to actively develop new material formulas and establish alternative resources, thereby reducing costs and the level of dependence on high-priced raw materials. ● Supplier Management: During material development, the R&D department shall carefully evaluate the sources of new materials to avoid those from monopolistic or oligopolistic markets. Furthermore, R&D shall proactively assist in identifying competitive suppliers to prevent and mitigate risks associated with market monopolies and material shortages. ● Inventory Management: For critical raw materials, Plants have enhanced their safety stock mechanisms to support flexible production requirements and operational adjustments.

Risk Category	Risk Illustration	Risk Management Strategy
	Research and development bottleneck	<ul style="list-style-type: none"> • Deeply understand and grasp customer and end application needs, accelerate the development of product materials, production processes, and product applications, and strengthen technical capabilities to cope with rapid external environmental changes. • Promote smart manufacturing, use the Internet of Things and big data analysis to improve efficiency and quality and reduce costs. • Closely monitor and grasp the dynamics and changes among competitors, markets, industries, and customers to enhance responsiveness and serve as a reference for production, technology, and product development directions. • Develop high-value and high-quality products to strengthen customer service, transitioning the business model from pure manufacturing to Manufacturing-as-a-Service.

Note 2: The Taiwan Plants include the Zhunan headquarter and the Taichung plant.

Note 3: The greenhouse gas inventory for 2025 is scheduled to be conducted in the first half of 2026.

Note 4: The Suzhou plant in China only discharge domestic sewage, and therefore, flow meters were not installed at the discharge outlets.

The total discharge volume was calculated using the total water intake value.

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4. Social Issues				

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(1) Has the organization formulated relevant management policies and procedures in accordance with applicable laws and international human rights conventions?	V		The Company adheres to local regulations at each operational site and is committed to upholding basic human rights and protecting the legitimate rights and interests of its employees. The Company has established an employee code of conduct in accordance with relevant labor laws and provides channels for employees to express their opinions and fully understand the Company's business activities. The "Code of Ethics and Social Responsibility" is also established to protect the health and safety of employees' working environment, working conditions, workplace, and labor rights and powers, as well as work safety and compensation. In addition, the Company also provides a whistleblowing channel for employees to use. The Company has a designated person responsible for receiving reports and conducting responsible investigations, and promises to keep the whistleblower's personal information confidential. If the report is verified to be true, the Company promises not to retaliate against the whistleblower. In 2025, the Company had no records of human rights violations.	No major deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

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(2) Has the Company established and implemented reasonable employee welfare measures (including salary and compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary and compensation?	V		<p>The Company has established employee work rules and performance evaluation management methods, clearly defining the compensation and reward and punishment methods and implementing employee profit sharing, which conforms to corporate social responsibility.</p> <p>The Company conducts regular market salary surveys to ensure that the Company's overall salaries are competitive in the market.</p> <p>Performance bonuses are also provided based on the Company's operational performance, team goal achievement, and individual employee performance, with a minimum of 5% of profits given to employees as remuneration to motivate employees with excellent job performance.</p> <p>The Company is committed to achieving equal pay for equal work between men and women and promoting equal promotion opportunities, promoting sustainable and inclusive economic growth.</p> <p>In 2025, female employees accounted for 54%.</p>	

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(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V		<p>The Company has established a welfare committee for employees and management personnel. INPAQ Technology has introduced the ISO 45001 occupational health and safety management system to strengthen its management performance in occupational health and safety. The Company regularly holds labor safety education and training, conducts employee health checks, and cares for employees' physical and mental health to ensure their health and safety. The Company has also established an "Environment/Safety and Health Committee" to formulate safety and health work guidelines, implement safety and health management, conduct equipment safety inspections and maintenance, and hold disaster prevention drills.</p> <p>In 2025, the disabling injury frequency of the Company was 1.1, and the disabling injury severity rate was 47.65.</p> <p>2025 Occupational Safety Education and Training Hours Completed</p> <table border="1" data-bbox="1072 1161 1451 1262"> <thead> <tr> <th>No. of trainees</th> <th>Training hours</th> </tr> </thead> <tbody> <tr> <td>1,089</td> <td>3,376</td> </tr> </tbody> </table> <p>All factories and subsidiaries of the Company have obtained ISO</p>	No. of trainees	Training hours	1,089	3,376	
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(4) Has the Company established effective employee career development training programs?	V		<p>45001 certification.</p> <p>The number of fires and deaths and injuries in 2025 will be 0. In accordance with the provisions of the Labor Safety and Health Law and the Fire Protection Law, the company will conduct more than one fire prevention publicity and emergency response drill in the first and second half of 2025.</p> <p>The human resources department has established an education and training policy to enhance the quality of human resources and develop strengths, and it implements it according to the training plan. In addition, supervisors understand the potential, expertise, and areas for improvement of their subordinates based on their job performance, and jointly develop training, rotation, and project development plans. The following are the education and training hours implemented in 2025:</p> <table border="1"> <thead> <tr> <th>Category of training</th> <th>No. of trainees</th> <th>Training hours</th> </tr> </thead> <tbody> <tr> <td>New Employees</td> <td>103</td> <td>206</td> </tr> </tbody> </table>	Category of training	No. of trainees	Training hours	New Employees	103	206	
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New Employees	103	206								

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(5) Does the Company comply with the relevant laws and international standards regarding customer health and safety, customer privacy, the marketing and labeling of products and services, and the implementation of consumer protection and grievance policies?	V		<table border="1"> <tr> <td>Professional Skills</td> <td>1,246</td> <td>3,582.5</td> </tr> </table> <p>The Company adheres to relevant regulations and international standards when it comes to marketing and labeling its products and services. All marketing and labeling of products and services are in compliance with national and international regulations or according to customer requirements. To protect business information and customer privacy, the Company has established guidelines to prevent unauthorized access, alteration, or improper disclosure, thereby safeguarding customer privacy and rights.</p>	Professional Skills	1,246	3,582.5	
Professional Skills	1,246	3,582.5					
(6) Has the Company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	V		<p>The Company has established a Supplier Management Policy, requiring suppliers to comply with regulations concerning environmental protection, occupational health and safety, and labor human rights through purchase orders and contracts. Upon initial onboarding, suppliers must undergo a rigorous screening process. This includes signing the "Declaration of Non-Use of Environmental Management Substances" and the "Environmental Safety Communication Record" to ensure their commitment to excluding</p>				

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			<p>hazardous substances restricted by REACH and RoHS. Additionally, suppliers must comply with environmental and OHS regulations and pledge not to use conflict minerals, thereby ensuring the implementation of sustainable development across the supply chain. The Company conducts annual supplier assessments; for local manufacturing suppliers, additional on-site audits are performed. The scope of these assessments includes Quality Management Systems, product realization, measurement and analysis, and hazardous substance management. If a supplier's score falls below the required standard, they are notified to implement corrective actions within a specified timeframe. Failure to improve will result in disqualification. Based on factors such as product criticality, delivery performance, and previous audit findings, the Company develops risk profiles to strengthen annual audit focus areas and drive continuous improvement in supplier performance.</p>	

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5. Does the Company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the Company obtain third party assurance or certification for the reports above?	V		<p>The company released the "Sustainability Report" for the first time in 2021, which was prepared in accordance with the GRI preparation standards. In addition to disclosing the company's financial information, it also discloses the company's non-financial information and obtains a guarantee statement from a third-party verification unit, GREAT Certification.</p> <p>The company's 2024 sustainability report will be published on the company's website by the end of August 2025.</p>	No major deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
6. If the Company has established its own sustainable development principles in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," please describe the operational status and any deviations from the established principles: The Company's "Sustainable Development Best Practice Principles" were approved and issued by the Board of Directors on January 20, 2020. Subsequent amendments were approved by the Board on March 23, 2022, and most recently on October 30, 2025. The Company regularly reviews its implementation status in accordance with these principles and makes improvements accordingly. To date, there have been no material deviations in the implementation.				

Item	2025 Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
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7.			<p>Other important information to facilitate better understanding of the Company's promotion of sustainable development:</p> <p>The Company firmly believes in the impact of corporate social responsibility on the country and society. With the spirit of "Take from society, give back to society," the Company actively practices social responsibility while engaging in business operations.</p> <p>(1) The Company participates in the Kuan Yuan Technology Park wastewater recycling campaign and invests in the construction of cost-effective recycling equipment, in accordance with the government's policy on wastewater recycling.</p> <p>(2) Donations to the "PSA Charitable Foundation" and "New Taipei City Private Career Social Welfare Charitable Foundation".</p> <p>(3) The Company has established cooperative relationships with LeeMing Institute of Technology, providing job positions for students from these schools.</p>	

Implementation of Climate-Related Information

Item	Implementation Status
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	<p>The Board of Directors approved the Sustainable Development Best Practice Principles and established the "Sustainable Development Committee," which is chaired by an Independent Director. Together with several mid-to-senior executives from various fields, this committee reviews, tracks, and revises the implementation and effectiveness of sustainable development. Meetings are held at least once a year and may be convened at any time as needed.</p> <p>The Company has also established the "Sustainability Development Committee," chaired by the CEO, with specialized working groups set up under its authority. These groups consist of responsible departments that collect stakeholder feedback on key issues such as environmental protection,</p>

Item	Implementation Status																											
	occupational safety, supply chain management, labor human rights, operational performance, and corporate governance. The Sustainability Development Committee formulates sustainability policies and is responsible for their internal promotion and implementation, progressively integrating sustainable management philosophies into the corporate culture of INPAQ. Furthermore, the committee is responsible for reviewing and supervising implementation performance and reports ESG results to the Board of Directors at least once a year.																											
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances (short, medium, and long term)	<table border="1"> <thead> <tr> <th colspan="4" data-bbox="925 580 2033 628">Climate Risks</th> </tr> <tr> <th data-bbox="925 628 1088 676">Dimension</th> <th data-bbox="1088 628 1238 676">Timeframe</th> <th data-bbox="1238 628 1720 676">Risk</th> <th data-bbox="1720 628 2033 676">Opportunity</th> </tr> </thead> <tbody> <tr> <td data-bbox="925 676 1088 970" rowspan="2">Business</td> <td data-bbox="1088 676 1238 826">Short-term</td> <td data-bbox="1238 676 1720 826">Extreme weather causes supply chain disruptions, delaying product deliveries and reducing revenue.</td> <td data-bbox="1720 676 2033 970" rowspan="2">Select alternative material suppliers to mitigate supply chain risks; establish smart factories and introduce automated equipment.</td> </tr> <tr> <td data-bbox="1088 826 1238 970">Mid-to-long term</td> <td data-bbox="1238 826 1720 970">Infrastructure requirements for low-carbon product transition.</td> </tr> <tr> <td data-bbox="925 970 1088 1264" rowspan="2">Strategy</td> <td data-bbox="1088 970 1238 1072">Short-term</td> <td data-bbox="1238 970 1720 1072">New regulations such as carbon fees and carbon taxes.</td> <td data-bbox="1720 970 2033 1264" rowspan="2">Seize key strategic opportunities for net-zero; actively co-develop green products with customers to enhance corporate reputation.</td> </tr> <tr> <td data-bbox="1088 1072 1238 1264">Mid-to-long term</td> <td data-bbox="1238 1072 1720 1264">Renewable energy usage, low-carbon technology capabilities, and net-zero emissions.</td> </tr> <tr> <td data-bbox="925 1264 1088 1310">Finance</td> <td data-bbox="1088 1264 1238 1310">Short-term</td> <td data-bbox="1238 1264 1720 1310">Extreme weather leads to rising raw</td> <td data-bbox="1720 1264 2033 1310">Stable development and</td> </tr> </tbody> </table>				Climate Risks				Dimension	Timeframe	Risk	Opportunity	Business	Short-term	Extreme weather causes supply chain disruptions, delaying product deliveries and reducing revenue.	Select alternative material suppliers to mitigate supply chain risks; establish smart factories and introduce automated equipment.	Mid-to-long term	Infrastructure requirements for low-carbon product transition.	Strategy	Short-term	New regulations such as carbon fees and carbon taxes.	Seize key strategic opportunities for net-zero; actively co-develop green products with customers to enhance corporate reputation.	Mid-to-long term	Renewable energy usage, low-carbon technology capabilities, and net-zero emissions.	Finance	Short-term	Extreme weather leads to rising raw	Stable development and
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			material and transportation costs.	creation of high-value green solutions.
3. Describe the financial impact of extreme weather events and transition actions.	<p>Heat-related hazards: Rising temperatures lead to increased electricity costs during summer.</p> <p>Increased frequency and volume of heavy rain may cause flooding at the Global Headquarters and R&D Center, leading to asset loss and subsequent recovery costs.</p> <p>Transition Risks: Transitioning to a low-carbon economy and introducing renewable energy across headquarters, plants, and the value chain may raise overall energy prices, thereby reducing corporate profitability.</p>			
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	<p>The Company has adopted the following measures: 1. Execution per the "Emergency Response Procedures." 2. Regular drills, inspections, and disaster prevention training. 3. During typhoons, earthquakes, or heavy rain, on-duty personnel remain at the plants for real-time inspections, supported by security personnel. 4. Environmental and Safety (EHS) units prepare sandbags before the typhoon season. 5. Monitor if customers' locations are affected by natural disasters. Sales/account units will check transaction volumes and accounts receivable, and immediately contact customers to</p>			

Item	Implementation Status
	<p>assess operational losses, further reducing the risk of bad debts. 6. To mitigate climate change, all packaging cartons and materials are made of recycled paper with SGS test reports provided by suppliers to achieve carbon reduction goals. 7. The Sustainability Steering Committee places net-zero planning under the EHS task force, reporting GHG management effectiveness and climate change response results to the General Manager regularly.</p>
<p>5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, and primary financial impacts.</p>	<p>The Company currently does not use scenario analysis to assess resilience to climate change risks.</p>
<p>6. If there is a transition plan for managing climate-related risks, describe the content and the indicators and targets used to identify and manage physical and transition risks.</p>	<p>The Company currently does not have a formal transition plan for managing climate-related risks.</p>
<p>7. If internal carbon pricing is used as a planning tool, describe the basis for setting the price.</p>	<p>The Company has not yet implemented internal carbon pricing.</p>
<p>8. If climate-related targets are set, describe the activities covered, GHG emission scopes, planning horizon, and annual progress. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve these targets, specify the source and quantity of carbon reduction credits or the quantity of RECs.</p>	<p>From 2024 to 2028, the target is an average annual carbon reduction of 1%, aligning with the international 2050 Net-Zero trend.</p>
<p>9. Status of Greenhouse Gas (GHG) Inventory and Assurance, along with Reduction Targets, Strategies, and Specific Action Plans (To be detailed in Sections 1-1 and 1-2).</p>	<p>Please refer to the descriptions below.</p>

1-1. GHG Inventory and Assurance Status for the Past Two Years

1-1-1. GHG Inventory Information: Describe the Greenhouse Gas (GHG) emissions (tCO₂e), intensity (tCO₂e/NTD million), and data coverage for the most recent two years.

GHG Emissions	Taiwan Plants + China Plants		
	Scope 1 + Scope 2 (tCO ₂ e)	Revenue (NTD Million)	GHG Emission Intensity (tCO ₂ e/NTD Million)
2023	31,025.1667	6,604	4.6979
2024	32,451.6672	7,366	4.4054

Note 1: The GHG inventory for the 2025 fiscal year is scheduled to be conducted in the first half of 2026.

1-1-2. GHG Assurance Information: Describe the assurance status for the most recent two years as of the annual report's publication date, including the assurance scope, assurance body, assurance criteria, and the assurance opinion.

2023: Zhunan and Taichung Plants Obtained the certificate from TÜV Rheinland Taiwan Ltd., verified in accordance with the ISO 14064-3:2019 standard and meeting the requirements of ISO 14064-1:2018.

China Plants: Suzhou and Wuxi Plants Obtained the Greenhouse Gas Verification Statement from China Inspection Co., Ltd. (CIC), verified in accordance with the ISO 14064-3:2019 standard and meeting the requirements of ISO 14064-1:2018.

2024: Zhunan and Taichung Plants Obtained the Verification Statement from DQS Taiwan Inc., verified in accordance with the ISO 14064-3:2019 standard and meeting the requirements of ISO 14064-1:2018.

China Plants: Suzhou and Wuxi Plants Obtained the Greenhouse Gas Verification Statement from China Inspection Co., Ltd. (CIC), verified in accordance with the ISO 14064-3:2019 standard and meeting the requirements of ISO 14064-1:2018.

1-2. GHG Reduction Targets, Strategies, and Specific Action Plans: Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans, and the status of achieving reduction targets.

Base Year: 2024

Target: From 2024 to 2028, achieve an average annual carbon reduction of 1%, aligning with the international 2050 Net-Zero trend.

Strategy: Primarily focusing on reducing indirect emissions (Scope 2) by targeting electricity consumption sources.

Action Plan: 2025 Budget: NTD 3,094 thousand. Planned Projects: Replacement of aging cooling water pumps at Zhunan Plant 1; Replacement of aging refrigerated air dryers at Zhunan Plant 1; Installation of inverters for air conditioning systems on the 4th floor of Zhunan Plant 2. Estimated Carbon Reduction: 277.8 metric tons.

Target Achievement Status: 100% target achievement rate.