Conserve energy to save on green

Forecon Tech.

2024 Sustainability Report

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Forcecon Tech. Co., Ltd.

Evolution & Innovation

Vertical Thermal Management Solution Provider

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About this Report

This Report is the Sustainability Report of Forcecon Tech. Co., Ltd. (hereinafter referred to as "Forcecon Tech." or "the Company"), disclosing the Company's sustainability performance, management policies, and goals in the areas of economics, environment, society, governance, and friendly workplace for 2024. This is the Company's second published report. Starting from 2024, the Company will regularly publish a Sustainability Report annually and make it available on its website.

Scope of Report

This Report covers the global business activities of Forcecon Tech., including the following operating sites: Forcecon in the Taiwan region (hereinafter referred to as "**Forcecon**"), Xinzhuang plant in Taiwan (hereinafter referred to as "**Xinzhuang plant**"), Forcecon Suzhou Electric Co., Ltd. (hereinafter referred to as "**Forcecon Suzhou**"), Forcecon Anhui Electric Co., Ltd. (hereinafter referred to as "**Forcecon Anhui**"), Forcecon Sichuan Technology Co., Ltd. (hereinafter referred to as "**Forcecon Sichuan**"), and Forcecon Chongqing Technology Co., Ltd. (hereinafter referred to as "**Forcecon Chongqing**"). The Vietnam subsidiary, "**Forcecon Hà Nam**," is not included in this Report due to its recent establishment and the absence of production capacity at present.

If any section or chart in this Report does not cover the aforementioned scope, or if discrepancies arise due to information restructuring, an additional note will be provided below the pertinent section or chart.

Reporting Period

The reporting period extends from January 1, 2024, to December 31, 2024. This Report is scheduled for publication in August 2025. Some information has been traced back to performance data prior to 2023.

Report Quality

Forcecon Tech. follows the latest guidelines and framework published in 2021 by the Global Reporting Initiative (GRI). This Report has been prepared in accordance with the ESG information disclosure and reporting regulations set forth by the Taipei Exchange.

To enhance the quality and reliability of sustainability information, this Report has undergone verification by an external independent third-party verification body to ensure compliance with GRI standards. This year, the Chairman approved the commissioning of AFNOR Asia Ltd., a member of the AFNOR Group, to undertake moderate assurance level work under Type 1 application in accordance with the AA1000 Assurance Standard (v3). For the independent assurance statement issued, please refer to the appendix. For details on other management system verification, please refer to Appendix 5.1 Management System.

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Message from the Chairman

Forcecon Tech.
Chairman

Forcecon Tech. has consistently embraced the vision of "**Leading industrial development through technological innovation, co-creating a happy enterprise for sustainable development.**" In its pursuit of business growth and technological advancements, the Company actively upholds its commitments to environmental protection, social responsibility, and corporate governance. We strongly assert that sustainable operations serve not only as the source of corporate resilience but also as a crucial driver of value creation.

In 2024, we continued to intensify our focus on AI, servers, laptops, and automotive applications. Our efforts concentrated on the development and optimization of high-performance heat dissipation solutions, aimed at enhancing our technological capabilities and product value. We sought to strengthen our global market presence and competitiveness.

This year marks a significant milestone in Forcecon's ongoing efforts to enhance its sustainability governance framework. We have further strengthened the organizational functions of the Sustainability Development Office by clearly delineating tasks across the domains of environment, society, and governance. We have established standardized operating procedures and mechanisms for cross-departmental collaboration. This approach has rendered the management of sustainability issues more systematic and effective, thereby laying a robust foundation for the anticipated establishment of the Sustainability Development Committee in early 2025.

In terms of environmental management, we have completed Scope 1 and Scope 2 greenhouse gas inventories for key operating sites, and plan to complete Scope 3 inventory by 2025, thereby gaining a comprehensive understanding of the carbon emission risks associated with our business operations and supply chain. In the meantime, we are in the process of planning SBTi science-based carbon reduction targets. We anticipate completing our submission for review by 2026, demonstrating Forcecon's proactive commitment to climate action.

In social and governance areas, we continue to foster a safe, healthy, and inclusive work environment, strengthen employee engagement and growth support mechanisms, and improve corporate governance transparency and stability through a diverse board composition and robust risk management systems.

Looking ahead, Forcecon Tech. will steadfastly uphold integrity, professionalism, and care as our core values, collaborating closely with stakeholders to drive value chain transformation and low-carbon innovation, striving to realize a happy enterprise and a sustainable future.

About Forcecon Tech.

Company Overview

Forcecon Tech. is a professional provider of vertically integrated thermal management solutions, committed to delivering customized heat dissipation design and manufacturing services that surpass market expectations. Since 1997, Forcecon Tech. has established itself as a designated partner for international brands and leading manufacturers. Our products are extensively utilized across various sectors, including laptops, automotive applications, servers, consumer electronics, smartphones, heathcare, and data centers. Forcecon Tech. adheres to a spirit of excellence, consistently innovating and making breakthroughs in heat dissipation technology, thereby maintaining its position as a leader in the cooling industry.

Vertical Thermal Management Solution Provider

Revenue in 2024 is NT$ 9 billion

Date of Establishment	November 13, 1997
Capital	861,297,890
Address	2F, No. 31, Xintai Road, Taihe Village, Zhubei City, Hsinchu County
Industry	Computer and Peripheral Equipment Industry
Service Scope	Dedicated to delivering comprehensive heat dissipation solutions that address the cooling needs of various industries, customers, and products.
Operating Sites	Taiwan region, China, Vietnam
Number of Employees (Note)	3,490
Service Market	Asia

Note: Number of employees at the end of 2024, inclusive of Forcecon Hà Nam.

Main Products

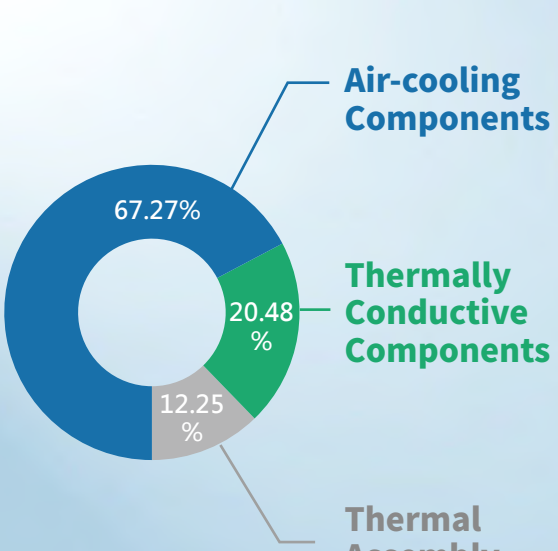
Unit: Thousand Units

Products	2024 Production Quantity	Quantity Percentage
Air-cooled Heat Dissipation Parts	67,235	67.27%
Thermal Conductive Parts	20,476	20.48%
Heat Dissipation Modules	12,250	12.25%
Total	**99,961**	**100%**

Unit: NT$ Thousand

Products	2024 Revenue	Revenue Percentage
Heat Dissipation Modules and Fans	9,001,173	100%
Other	0	0
Total	**9,001,173**	**100%**

Note: The heat dissipation module and fan comprise air-cooled heat dissipation parts and thermal conductive parts.



Participation in Industry Associations

Name of Industry Associations	Participation Type
Taiwan Climate Partnership	Group Member

Taiwan Climate Partnership 台灣氣候聯盟

Value Chain Information

Forcecon Tech. operates within the heat dissipation industry, encompassing a diverse range of technical fields, spanning upstream raw material supply, midstream processes and product development, and downstream application markets. Each stage is intricately interconnected, influencing not only the performance of heat dissipation solutions but also having a direct impact on the overall cost structure. The Company remains committed to enhancing supply chain collaboration and technological innovation, with the aim of delivering efficient and competitive heat dissipation products that address the rapidly evolving demands of the market.

Upstream

- Bearings
- Plastic Molded Parts
- Metal Stamping Parts
- PCB
- Heat Pipes
- Bronze (Aluminum) Heat Sinks
- Thermal Pads

Forcecon Tech.

- Cooling Fans
- Heat Spreaders
- Air-cooled Heat Dissipation Parts
- Thermal Conductive Parts
- Heat Dissipation Modules
- Water Cooling and Liquid Cooling System

Downstream

- Laptops
- Desktops
- Graphic Cards
- Automotive Equipment
- Medical Equipment
- Consumer Electronics
- Data Centers
- Networking Equipment
- Semiconductors
- Servers

Forcecon Tech. operates in the midstream stage of the thermal industry, focusing on the design, development, manufacturing, and assembly of heat dissipation products.

- In product design and R&D, the Company engages in the development and optimization of air cooling (e.g., heat sinks and fans), liquid cooling (e.g., cold plates, cooling pipes, and immersion liquid cooling system), and heat pipe heat dissipation solutions tailored to meet diverse market demands, and verifies their thermal performance and reliability through heat dissipation simulation and performance testing.
- The manufacturing stage covers the production of heat spreaders, fans, and cooling modules, involving the processing of raw materials such as metals, coolants, and thermal conductive materials, and utilizes precision manufacturing technologies (e.g., machining, heat treatment, welding, and injection molding) to complete product fabrication. The assembly of liquid cooling systems necessitates high-precision operations such as coolant filling, pipe welding and sealing, and attachment of cold plates.
- To ensure product quality and consistency, the Company has established multi-level quality control mechanisms, covering thermal performance, durability, and pressure testing procedures, thereby guaranteeing that final products meet design specifications and market standards. This demonstrates our commitment to quality management and sustainable development.



Upstream Suppliers

Upstream, Forcecon Tech. depends on its suppliers for raw materials and essential components, which forms the foundation for the design and manufacturing of heat dissipation products.

- Key raw materials include metals characterized by high thermal conductivity, such as aluminum and copper. These materials are widely used in heat sinks, heat spreaders, fan housings, heat pipes, and cold plates.
- Special coolants required for the liquid cooling system (e.g., non-conductive coolants) are also essential raw materials that can effectively absorb and transfer heat.
- High thermal conductivity materials, such as thermal conductive pastes and thermal conductive pads, play a crucial role in enhancing overall cooling efficiency.
- For components, core thermal components such as heat pipes and cold plates rely on specialized manufacturers, and their thermal performance and stability are ensured through precision craftsmanship. In smart cooling systems, electronic components such as fan controllers, temperature sensors, and flow control modules enable intelligent monitoring and precise regulation of the system.

Downstream Customers

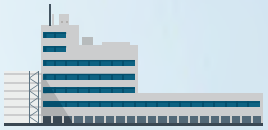
Downstream, the products of Forcecon Tech. are extensively utilized across a diverse range of sectors, with customers spanning industries such as laptops, automotive equipment, medical equipment, consumer electronics, data centers, networking equipment, semiconductors, servers, mobile phones, and graphics cards.

- In the data center sector, the rapid growth of high-performance computing needs driven by cloud computing, big data, and artificial intelligence has generated a significant demand for efficient and low-power cooling solutions. As a result, air cooling, water cooling, and immersion liquid cooling are widely applied in the server and high-performance computing equipment.
- For consumer electronics, as the performance of devices such as PCs, laptops, and smartphones continues to improve, the heat generated by processors and GPUs correspondingly increases. This trend necessitates the development of more advanced heat dissipation technologies. Currently, air cooling and heat pipe technologies remain predominant in this field.
- For automotive products, the increasing capabilities of AI computing power are expected to significantly elevate the demand for autonomous driving. This trend underscores the necessity for real-time high-performance computing as a critical market need. Thus, heat dissipation management is becoming increasingly critical, particularly given its essential role in ensuring both driving safety and performance reliability. Consequently, the efficiency and stability of cooling systems are of utmost importance. Moreover, as the concept of smart cars gains increasing prominence, there is a growing demand for additional sensors to facilitate computing and more electronic components to enhance user-friendly applications, which in turn require more cooling products for stable operation, with cooling fans emerging as a critical focus area.
- In high-performance computing, communication equipment, automation, industrial machinery and other applications, cooling systems must withstand high power density and heat loads resulting from prolonged operation. Liquid cooling and heat pipe technologies offer stable and efficient thermal management solutions, thereby ensuring the reliable functioning of equipment even in demanding environments.

Corporate Milestones

1997
- FCN Company established

2000
- Forcecon Suzhou established



2005
- Certified with ISO 14001 and OHSAS 18001

2006
- Taiwan Forcecon Tech. listed on the Taiwan OTC Market

2011
- Forcecon Chongqing established

2017
- Obtained IATF16949 certification and entered the automotive market

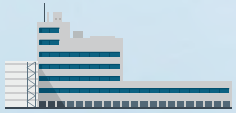
2018
- Forcecon Sichuan established

2021
- Forcecon Anhui established

2022
- Established an advanced heat dissipation technology joint laboratory in collaboration with Intel
- Forcecon Tech. established the Sustainability Development Office

2023
- Forcecon Tech. completed its first independent carbon inventory

2024
- Forcecon Tech. established a plant in Vietnam
- Forcecon Tech. established a plant in Xinzhuang, Taiwan
- Published the first sustainability report



2025
- Forcecon Tech. established the Sustainability Development Committee

Forcecon – Anhui, China

Forcecon – Sichuan, China

Forcecon – Chongqing, China

Forcecon – Suzhou, China

Zhubei Headquarters, Taiwan

Forcecon – New Taipei City, Taiwan

Forcecon – Hà Nam, Vietnam

FCN Forcecon Tech. Global Network

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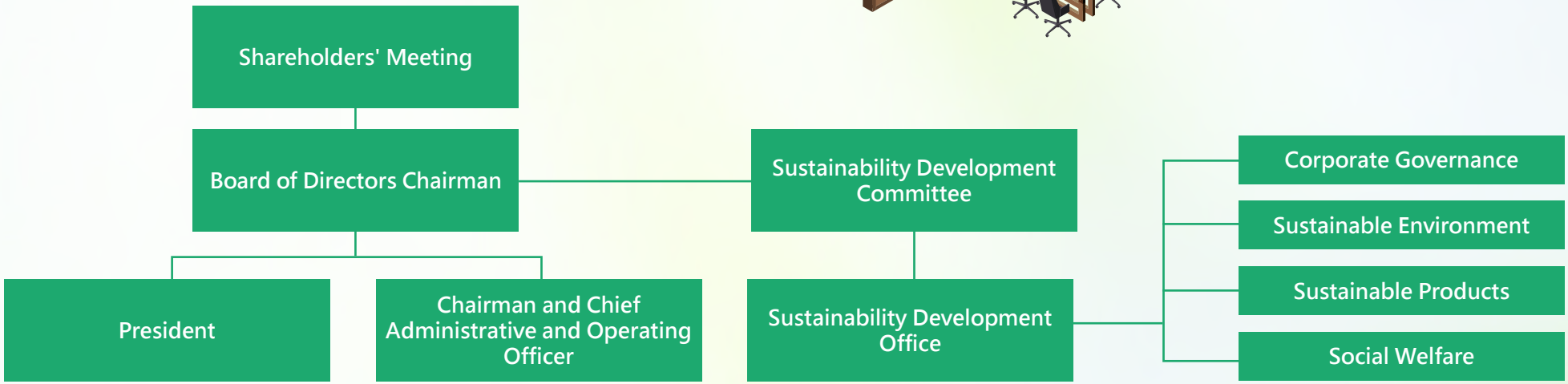
1.1 Sustainable Governance Structure

To strengthen the Forcecon Tech. Group's efforts and achievements in promoting sustainability initiatives, the "Sustainability Development Office" was established in 2022 to plan and implement ESG strategies, ensuring the advancement of sustainable development. To further enhance governance oversight and management, the "Sustainability Development Committee" was established in January 2025, consisting of five members including the Chairman and independent directors, responsible for supervising and managing ESG sustainability strategies and goals, with the Chairman serving as the committee chairperson.



Sustainability Development Committee
Chairperson: Chairman
Committee Members: Four Independent Directors

Sustainability Office

Corporate Governance

- **Finance Department** (Legal Compliance, Risk Management, Operational Performance)
- **Administration Department** (Recruitment, Education and Training, Compensation, Employee Benefits, Headquarters Water / Electricity / Waste)
- **Central Procurement Center** (Supplier Management)
- **Information Department** (Information Security, Management and Analysis)
- **Chairman's Office, Auditing Office** (Internal Execution Review, Sustainability Information Management Audit, Stakeholder Communication and Supervision)

Sustainable Environment

- Forcecon Suzhou
- Zhubei Headquarters, Laboratory
- Forcecon Anhui
- Xinzhuang
- Forcecon Chongqing
- Forcecon Sichuan
- Vietnam

Sustainable Products

- R&D Design Center
- Quality Center
- Non-NB and Overseas Business Department
- NB Business Department

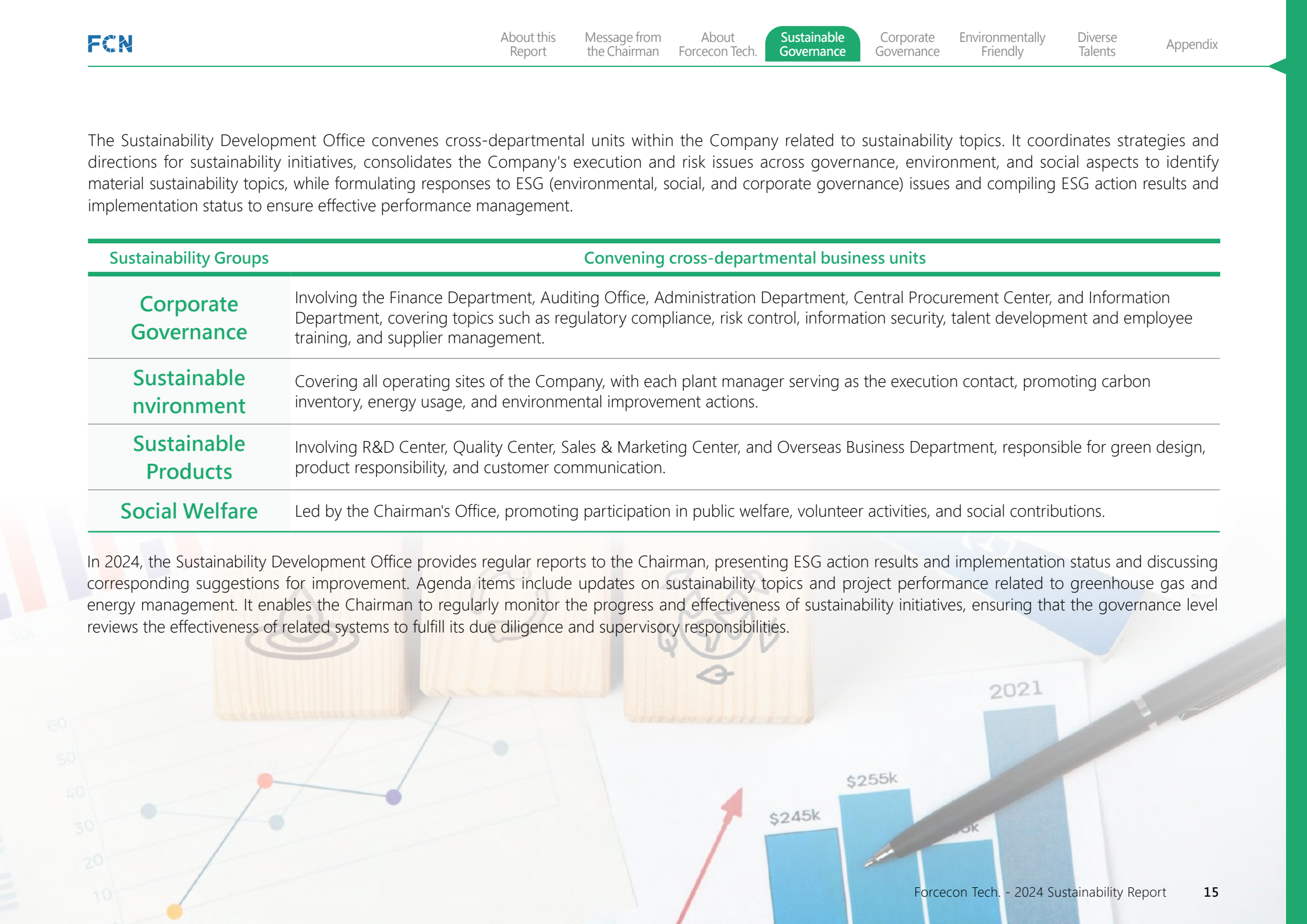
Social Welfare

- Chairman's Office

The Sustainability Development Office convenes cross-departmental units within the Company related to sustainability topics. It coordinates strategies and directions for sustainability initiatives, consolidates the Company's execution and risk issues across governance, environment, and social aspects to identify material sustainability topics, while formulating responses to ESG (environmental, social, and corporate governance) issues and compiling ESG action results and implementation status to ensure effective performance management.

Sustainability Groups	Convening cross-departmental business units
Corporate Governance	Involving the Finance Department, Auditing Office, Administration Department, Central Procurement Center, and Information Department, covering topics such as regulatory compliance, risk control, information security, talent development and employee training, and supplier management.
Sustainable nvironment	Covering all operating sites of the Company, with each plant manager serving as the execution contact, promoting carbon inventory, energy usage, and environmental improvement actions.
Sustainable Products	Involving R&D Center, Quality Center, Sales & Marketing Center, and Overseas Business Department, responsible for green design, product responsibility, and customer communication.
Social Welfare	Led by the Chairman's Office, promoting participation in public welfare, volunteer activities, and social contributions.

In 2024, the Sustainability Development Office provides regular reports to the Chairman, presenting ESG action results and implementation status and discussing corresponding suggestions for improvement. Agenda items include updates on sustainability topics and project performance related to greenhouse gas and energy management. It enables the Chairman to regularly monitor the progress and effectiveness of sustainability initiatives, ensuring that the governance level reviews the effectiveness of related systems to fulfill its due diligence and supervisory responsibilities.



1.2 Sustainability Strategy Blueprint

Forcecon Tech.'s vision for sustainability is "Leading industrial development through technological innovation, co-creating a happy enterprise for sustainable development." The Company promotes sustainability by focusing on the three main ESG pillars, in alignment with the 17 Sustainable Development Goals established by the United Nations in 2015. We aim to uphold integrity in business, prioritize customer service, maintain professionalism, and apply innovative technologies to provide sustainable and heat dissipation solutions for the market, while fostering a friendly, inclusive, and people-oriented work environment.

Foster trust with our customer service

09 INDUSTRY, INNOVATION AND INFRASTRUCTURE
12 RESPONSIBLE CONSUMPTION AND PRODUCTION
16 PEACE, JUSTICE AND STRONG INSTITUTIONS
17 PARTNERSHIPS FOR THE GOALS

Nurture long-lasting partnerships

04 QUALITY EDUCATION
05 GENDER EQUALITY
08 DECENT WORK AND ECONOMIC GROWTH
10 REDUCED INEQUALITIES
11 SUSTAINABLE CITIES AND COMMUNITIES

Cooling Solutions through Innovative Technology for Sustainability

12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION
17 PARTNERSHIPS FOR THE GOALS

Continuing to drive sustainability actions through the three main sustainability pillars:

1	**Management Strategy**	**Uphold integrity in business and prioritize customers**
	Management Strategy	• Actively promote integrity policies, deepen the element of integrity in corporate culture, and more effectively implement international responsibility standards (e.g., RBA) in daily management processes. • Develop new markets and application areas, optimize product portfolio and cost structure, and reinforce cooperation with customers and suppliers. • Enhance overseas deployment to diversify operational risks, gradually integrating sustainability concepts into R&D and operational decision-making.
	Sustainable Action	• Establish an integrity management policy and officially sign the "Commitment to the RBA Code of Conduct" in 2024. Moving forward, continue to institutionalize internal audit operations while enhancing internal controls and training for high-risk positions (e.g., procurement and finance). • Set up internal whistleblowing channels with both named and anonymous options (mailbox and hotline), which will be independently managed by the audit supervisor. This setup will ensure the confidentiality of complainants' information and facilitate fair handling of cases. Major violations will be reported to the Sustainability Development Committee according to procedures. • Continue to broaden application markets beyond laptops and smartphones, actively engaging in high-growth sectors such as servers, automotive, energy storage systems, and data centers, promoting the adoption of automotive and high-power module applications to enhance market risk resilience.
2	**Co-create Value**	**Innovating technology to provide sustainable and heat dissipation solutions**
	Management Strategy	• Complete a comprehensive Scope 3 carbon inventory covering group operations by 2025, and launch a full group-wide greenhouse gas inventory in 2026, **aiming for third-party verification** by 2028. • Establish an **AI computing platform** to improve production efficiency and reduce working hours. • Promote technological development through industry-academia technical exchanges, enhancing R&D and innovation capabilities.
	Sustainable Action	• Reduce carbon emission intensity by **30%** by 2030 compared to 2024 • Set carbon reduction pathways and plans according to the Science Based Target initiative (SBTi), achieving net zero emissions by 2050. • Optimize energy usage in each plant, reduce electricity consumption of high-energy facilities, and improve production efficiency. • Plan pollution source management strategies and backup systems to reduce risks from unexpected anomalies. • Promote the design of environmentally friendly products and modular heat dissipation systems, develop high-efficiency liquid cooling and water cooling plate modules tailored to the needs of servers and data centers, and provide integrated heat dissipation solutions such as 3D vapor chambers and heat pipes to minimize reliance on single products and inventory pressure.

2	People-oriented	Establish a friendly and inclusive work environment
	Management Strategy	• Dedicated to improving employee engagement and organizational responsiveness to human rights issues, institutionalizing annual human rights and satisfaction surveys to strengthen feedback and facilitate management dialogue. • Maintain a stable onboarding rate above **90%,** striving for a talent retention rate of **80%**. • Achieve zero occupational safety incidents, and conduct abnormal health check reporting and follow-up.
	Sustainable Action	• Formulate a **Human Rights Policy** and hold quarterly labor-management meetings to enhance consultation, and conduct annual employee satisfaction surveys and establish grievance channels. • Provide fair compensation, benefit programs, and training opportunities to improve employee satisfaction, reduce turnover, and ease recruitment pressure. • Help employees develop secondary expertise through career development and knowledge platforms, with salary increases upon passing language certification. • Establish a comprehensive occupational safety and health management system in accordance with **ISO 45001**, and plan the annual environmental and operational risk identification, internal audits, compliance assessments, and disaster drills to enhance employee safety awareness.

1.3 Stakeholder Engagement and Material Topic Management

1.3.1 Stakeholder Identification

Forcecon Tech. refers to the principles of AA1000SES, identifying stakeholders through dependency, responsibility relationship, influence, diversity of perspectives, and tension of interactions. The identification process is conducted through internal cross-departmental discussions and consultation with external experts to ensure objectivity and completeness of judgment.

Ultimately, the Company recognizes seven primary categories of stakeholders: employees, investors, customers, suppliers, government authorities, communities / non-profit organizations, and academic organizations / research institutions.

Type of Stakeholders	Significance to Forcecon Tech.
Employees	Employees are the most valuable asset of Forcecon Tech. The Company's development relies on their creativity, effort, and dedication. Through employee benefit programs and health initiatives, the Company safeguards employees' physical and mental well-being, enhances their happiness and job satisfaction, and creates a happy workplace.
Investors	Investors serve as a robust foundation for the long-term and stable development of Forcecon Tech. The Company proactively addresses investor concerns, consistently delivers governance and financial information, and attracts and maintains investor support through stable returns and outstanding performance, thereby driving operational growth.
Customers	Customers are the driving force for innovation and growth at Forcecon Tech. The Company is committed to deeply understanding customer needs, and providing high-quality, innovative, and sustainable products and services to meet market changes and exceed customer expectations. Establishing long-term partnerships with customers not only strengthens the Company's market position but also promotes continuous improvement and innovation in products and services, driving company growth.
Suppliers	Suppliers are the cornerstone of stable production and quality assurance of Forcecon Tech. Forcecon Tech. maintains fair and long-term partnerships with suppliers to ensure a stable and flexible supply chain, while enhancing social responsibility and environmental management capabilities on both sides, thereby ensuring product quality, reducing production risks, and further consolidating market reputation.
Government Authorities	Government authorities directly impact company operations through the formulation and regulation of relevant laws and policies. The Company must ensure that its operations comply with all regulatory requirements. Collaboration with government authorities enables the Company to respond more effectively to policy changes and uphold legal and compliant operational standards.
Communities / Non-Profit Organizations	The Company actively participates in community activities and supports projects undertaken by non-profit organizations, collaborating to improve community quality of life, promote sustainability concepts, and enhance the Company's social impact.
Academic Organizations / Research Institutions	Academic and research institutions are partners in industry-academia collaboration, driving technological innovation by introducing advanced knowledge and technology. This accelerates the development of innovative products and services at Forcecon Tech., helping the Company maintain its competitiveness in the industry and expand new market opportunities.

1.3.2 Stakeholder Engagement

Forcecon Tech. values communication and interaction with stakeholders, considering their opinions as a key foundation for advancing sustainable development. To address stakeholders' concerns regarding sustainability issues of the Company, Forcecon Tech. has established diverse communication channels and continuously collects and responds to their feedback and expectations through daily interactions, surveys, and meetings. This fosters mutual understanding and trust, serving as an important reference for operational decisions and sustainable management.

Stakeholder Category	Focus Issues	Engagement Methods	Communication Frequency	Forcecon Tech.'s Response in 2024
Employees	1. Labor Relations and Human Rights 2. Risk Management 3. Economic Performance 4. Occupational Safety and Health	• Survey • Labor-Management Meetings	• Once a year • Once a quarter	• Conducting education and training • Enhancing occupational safety and health systems • Improving benefits
Investors	1. Product Quality and Safety 2. Ethic Business Practices 3. Economic Performance 4. Occupational Safety and Health	• Shareholders' Meetings, Investor Conferences • Market Observation Post System • Forcecon Tech. Website	• Regularly every year	• Providing transparent financial information • Holding investor conferences • Strengthening Forcecon Tech.'s corporate governance
Customers	1. Product Quality and Safety 2. Occupational Safety and Health 3. Information Security and Customer Privacy 4. Customer Relationship Management	• Business Visits • Customer Satisfaction Surveys • Technical Support Window	• Daily Business Visits and Interactions • Annual Satisfaction Survey	• Establishing customer service systems and technical support platforms
Suppliers	1. Information Security and Customer Privacy 2. Ethic Business Practices 3. Economic Performance	• Supplier Evaluation	• Annually	• Establishing supplier evaluation standards • Implementing sustainable supply chain management

Stakeholder Category	Focus Issues	Engagement Methods	Communication Frequency	Forcecon Tech.'s Response in 2024
Government / Authorities	1. Ethic Business Practices 2. Labor Relations and Human Rights 3. Greenhouse Gas and Energy Management	• Official Correspondence • Policy Consultation • Regulatory Compliance Statements	• Irregularly	• Cooperating with disclosure and policy responses in compliance with regulations
Communities / Non-Profit Organizations	1. Ethic Business Practices 2. Occupational Safety and Health 3. Waste Management 4. Greenhouse Gas and Energy Management	• Public Participation • ESG Initiatives	• Irregularly	• Participating in public welfare activities • Social contribution programs
Academic Organizations/ Research Institutions	1. Product R&D and Innovation 2. Labor Relations and Human Rights 3. Talent Attraction and Retention 4. Talent Cultivation and Development	• Technical Collaboration • Industry-Academia Research Programs • Project Interviews • Seminars	• Irregular Technical Project Collaboration	• Implementing technical collaboration programs • Strengthening energy conservation, carbon reduction, and innovation in technology R&D

1.3.3 Identification of Material Topics

Identification Process of Material Topics

Forcecon Tech. followed the materiality principles of the GRI Universal Standards 2021 Edition, assessing stakeholders' "level of concern" and the positive and negative "impact magnitude" of issues on the Company's economic, governance, social, environmental, and operational aspects. The process was built on four key principles: "inclusiveness, materiality, responsiveness, and impact," establishing a systematic identification process of material issues.

Materiality assessment adopted the double materiality principle, taking into account both stakeholder perspectives and the potential impact of sustainability issues on the Company's profitability, reputation, and operational risks. To enhance the accuracy and representativeness of the assessment, Forcecon Tech. conducted comprehensive analysis and identification through senior executive and stakeholder surveys, in conjunction with industry trends, international standards, and disclosure standards.

This process consisted of five steps:

1 Stakeholder Identification

Based on AA1000 SES standards, stakeholders who were closely related to or impacted by the Company's operations were identified, resulting in seven main stakeholder categories: employees, customers, suppliers, government/authorities, communities/non-profit organizations, academic organizations/research institutions.

2 Collecting and Identifying Sustainability Issues

Referencing international standards such as GRI and SASB, and sustainability disclosure frameworks, alongside sustainability ratings, global trends, and issues of concern from peers and customers, as well as Forcecon Tech.'s 2023 focus areas, an initial list of 19 sustainability topics was established.

3 Survey and Analysis of Sustainability Issue Concern Level

Forcecon Tech. collected data regarding the level of concern for each sustainability issue from key internal and external stakeholders through online surveys, which served as the foundation for the materiality assessment. A total of 68 valid surveys were collected in this round, serving as the basis for ranking and analysis of subsequent issues.

4 Double Materiality Assessment

After completing the survey, Forcecon Tech. conducted comprehensive analysis of 23 impact assessment surveys and 68 stakeholder concern surveys, quantifying the actual impact of each sustainability issue on the Company's operations and stakeholders' concern levels according to the GRI Sustainability Reporting Standards. Issues were scored and ranked to confirm the priority topics for management and disclosure.

Additionally, current industry status and external expert opinions were referenced, using double materiality analysis to confirm the most representative and influential sustainability issues.

5 Confirming Material Topic Rankings and Disclosure in the Report

Based on the results of the double materiality assessment, issues with a total score of 21 or higher were selected, ranked, and incorporated into the ESG management and reporting framework as the Company's priority material topics. The material topics were consolidated internally and submitted to management for review, then approved by the Chairman, officially included in the sustainability report, and used to formulate corresponding management policies and tracking targets.

This assessment identified 10 material topics as the basis for the Company's future sustainability actions and information disclosure.

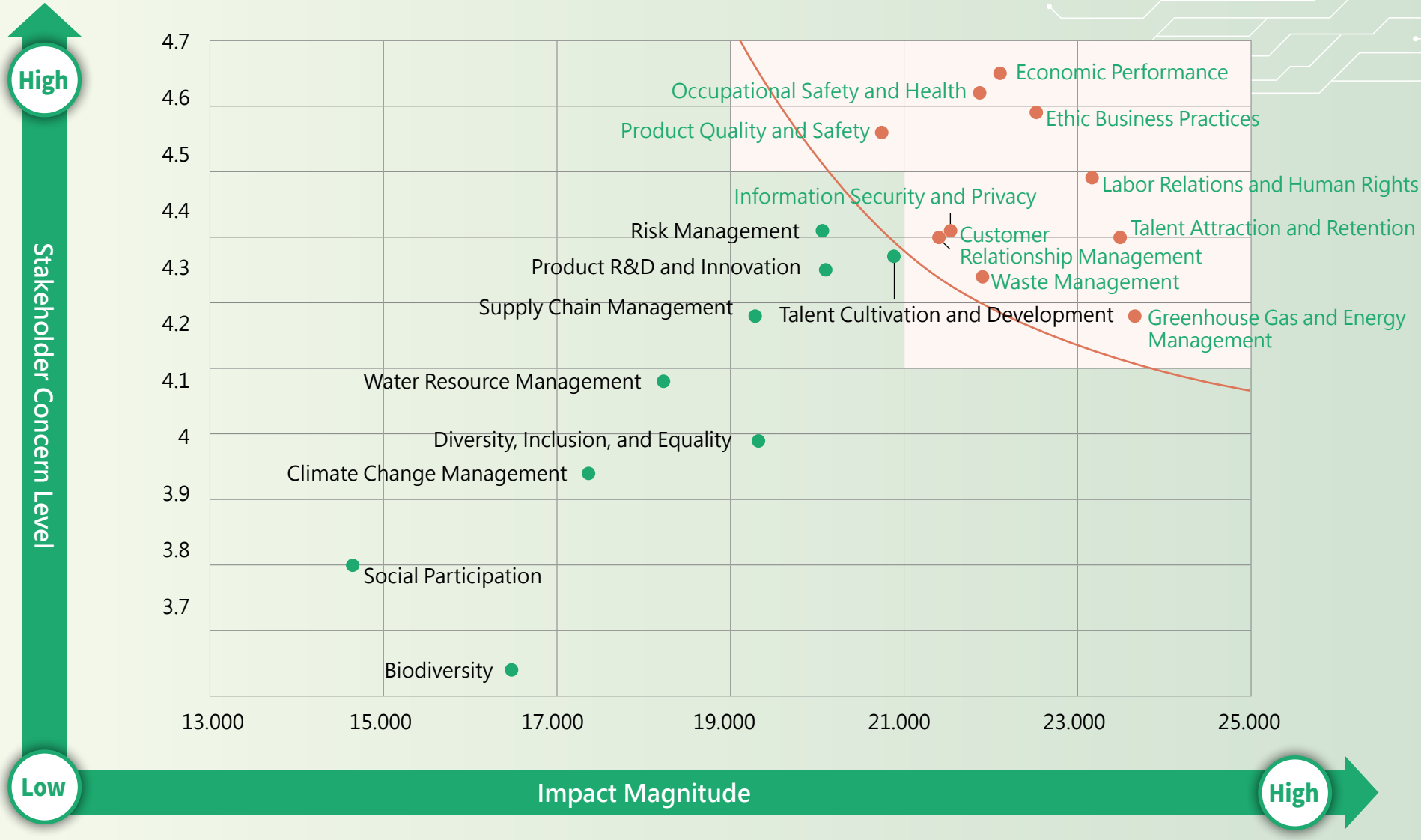
Identification Results of Material Topics

Forcecon Tech. summarized the assessment results in the following materiality matrix, selecting the top 10 sustainability issues with scores of 21 or higher as material issues. Sustainability issues are categorized into three ESG aspects (Environment & Product, Society, Corporate Governance), and related stakeholder concerns are disclosed in Section 1.3.2 Stakeholder Engagement.

Governance	Environment and Product	Society
★ Economic Performance	★ Greenhouse Gas and Energy Management	★ Labor Relations and Human Rights
★ Information Security and Customer Privacy	★ Waste Management	★ Occupational Safety and Health
★ Customer Relationship Management	★ Product Quality and Safety	★ Talent Attraction and Retention
★ Ethic Business Practices	Climate Change Management	Talent Cultivation and Development
Risk Management	Water Resource Management	Diversity, Inclusion, and Equality
	Biodiversity	Social Participation
	Product R&D and Innovation	
	Supply Chain Management	

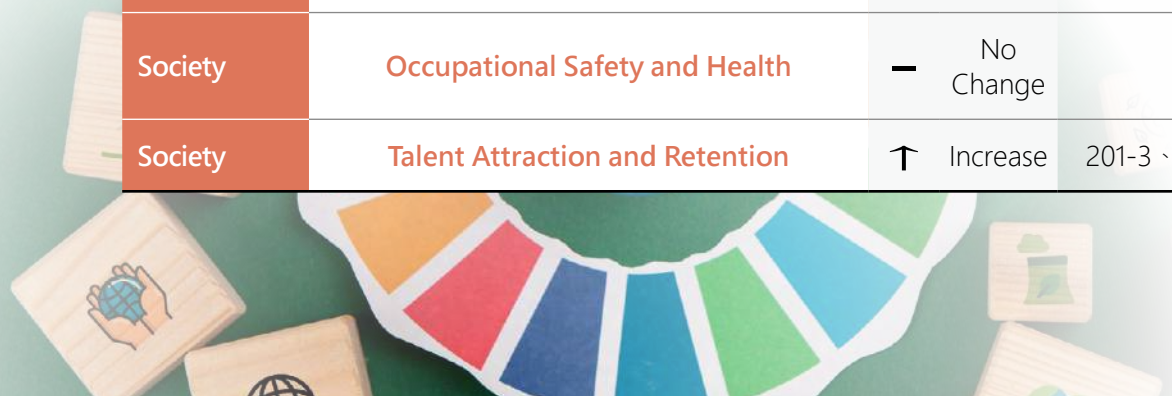
Note：★ Indicates material topics.

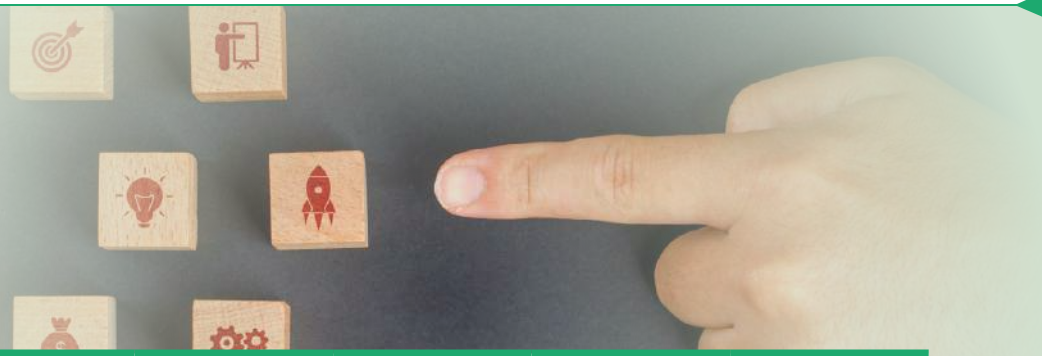
Forcecon Tech. Sustainability Material Topic Matrix



List of Sustainability Material Topics

Aspect	Material Topics	Changes in Material Topic Rankings	Corresponding GRI Indicators	Chapter
Governance	Economic Performance	– No Change	201-1	CH2 Corporate Governance
Governance	Ethic Business Practices	↑ Increase	205-1、205-2、205-3、206-1	CH2 Corporate Governance
Governance	Information Security and Customer Privacy	↑ Increase	418-1	CH2 Corporate Governance
Governance	Customer Relationship Management	↑ Increase	417-2、417-3	CH3 Environmentally Friendly
Environment	Greenhouse Gas and Energy Management	↑ Increase	302-1、302-3、302-4、305-1~305-5	CH3 Environmentally Friendly
Environment	Waste Management	– No Change	306-2~306-5	CH3 Environmentally Friendly
Product	Product Quality and Safety	– No Change	416-2	CH3 Environmentally Friendly
Society	Labor Relations and Human Rights	– No Change	402-1、407-1、408-1、409-1	CH4 Friendly Workplace
Society	Occupational Safety and Health	– No Change	403-1~403-10	CH4 Friendly Workplace
Society	Talent Attraction and Retention	↑ Increase	201-3、202-1、401-1~401-3、405-1、405-2	CH4 Friendly Workplace





Impact of Material Topics on Forcecon Tech.'s Value Chain

Value Chain / Stakeholders / Material Topics	Upstream			Company Operations	Downstream		
	Government Authorities	Investors	Suppliers	Forcecon Tech. (Including Employees)	Customers	Academic Organizations / Research Institutions	Communities / Non-Profit Organizations
Economic Performance	●	●		●			
Ethic Business Practices	●	●		●	●		
Information Security and Customer Privacy				●	●		
Customer Relationship Management				●	●		
Greenhouse Gas and Energy Management	●	●	●	●	●		●
Waste Management	●			●			
Product Quality and Safety			●	●	●		
Labor Relations and Human Rights	●			●			
Occupational Safety and Health	●			●			
Talent Attraction and Retention				●		●	

Actual or Potential Positive and Negative Impacts of Material Topics

Aspect	Material Topics	Description of Positive Impact	Description of Negative Impact
Governance Aspect	Economic Performance	• Expanding the service network or adjusting business strategies to strengthen Forcecon Tech.'s resilience can lead to increased revenue and reduced operating costs, ensuring stable operations and encouraging investment from shareholders and investors.	• If business strategies are deemed inappropriate and lead to operational losses, the image of Forcecon Tech. may be adversely affected, potentially resulting in resource constraints for the Company.
	Ethic Business Practices	• Implementing ethical management and business conduct ensures that all employees adhere to established business ethics and societal expectations. This approach not only stabilizes market order but also safeguards the rights and interests of stakeholders. • Ensure that the conduct of directors, senior management, and all employees of Forcecon Tech. aligns with business ethics and societal expectations, while maintaining market stability and safeguarding customer interests.	• Improper management of the code of integrity and ethical standards can result in incidents of corruption, which may severely impact the Company's reputation and investor decisions. • If incidents that violate business integrity and ethics occur, it will damage the Company's image, disrupt the market, harm customer interests, and may even lead to litigation.
	Information Security and Customer Privacy	• Enhancing the Company's information security systems not only increases customer trust but also mitigates operational disruptions resulting from security incidents.	• If the overall strength of the information security system is not enhanced, there may be risks of confidential information leaks involving both customers and Forcecon Tech. This could lead to business, legal, and reputational losses for the Company.
	Customer Relationship Management	• Clearly labeling product features and information enables customers to comprehend the safe usage of products and the appropriate handling procedures. • The marketing practices of Forcecon Tech. adhere to local regulations to minimize compliance risks.	• Insufficient labeling of product information may result in customers misusing the products, thereby posing risks to the reputation of Forcecon Tech. • If marketing content is found to be in violation of local regulations, it may impact the reputation and business development of Forcecon Tech.

Aspect	Material Topics	Description of Positive Impact	Description of Negative Impact
Environmental Aspect	Greenhouse Gas and Energy Management	• Establishing internationally or domestically recognized greenhouse gas reduction targets not only mitigates environmental impact but also addresses the needs of both global and local customers, thereby enhancing the competitiveness of Forcecon Tech. • Increasing the proportion of renewable energy can meet customer demands while reducing additional expenses caused by carbon fee systems.	• If greenhouse gas reduction and energy transition targets are not established early, Forcecon Tech. may encounter more stringent customer requirements in the future. This could lead to increased costs associated with procuring renewable energy and emission reduction equipment, thereby imposing a significant burden on the Company.
	Waste Management	• Forcecon Tech. optimizes production processes and minimizes waste generated during product manufacturing and administrative operations, thereby saving resources and financial costs associated with excessive use of disposable materials.	• If Forcecon Tech. does not initiate waste reduction plans promptly, it may face risks in managing consumables and could potentially fail to meet customer expectations.
Product Aspect	Product Quality and Safety	• By implementing more responsible production quality control policies, Forcecon Tech. can enhance its corporate image, further reduce resource waste, and achieve a win-win outcome for both business performance and the environment.	• Expenses related to new product development, as well as costs associated with the use of technological and economic resources. • New or stricter quality and safety control standards or regulations may lead to increased capital investment or compliance costs for specific measures.
Social Aspect	Labor Relations and Human Rights	• Increasing transparency in communication between employees and the Company helps better understand employee engagement and strengthens cohesion of employees.	• Labor disputes that lack communication channels hinder talent retention and may result in litigation. • Ignoring employee needs prevents the creation of a friendly workplace environment.
	Occupational Safety and Health	• Providing employees with a healthy and safe working environment protects their health and safety rights and fulfills the employer's social responsibility.	• If operations lead to occupational injuries, illnesses, or workplace accidents, associated costs will be incurred. Labor disputes may result in litigation expenses, which could adversely affect the reputation of Forcecon Tech.
	Talent Attraction and Retention	• Enhanced employee efficiency and capabilities lead to increased production capacity, stimulate innovation at Forcecon Tech., boost company revenue, and further elevate employee engagement. • Establishing rewards and benefits that exceed industry standards can attract and retain talent, boost employee morale and satisfaction, and enhance the reputation of Forcecon Tech.	• Employees may depart due to insufficient compensation, resulting in Forcecon Tech. losing essential talent. a lack of transparency in the promotion system may hinder employees from formulating long-term plans with the Company.

1.3.4 Management of Material Topics

Economic Performance

Significance	• Economic performance is the foundation of a company's sustainable development. It supports issues such as technological innovation, carbon reduction and energy management, and employee welfare, and enhances market competitiveness and supply chain stability.
Policy and Commitment	• Forcecon Tech. is dedicated to upholding robust business operations, consistently enhancing revenue and profitability, investing in R&D and innovation, enhancing operational efficiency, and sharing achievements with stakeholders.
Goals	• **Short-term goal：** Actively expand into new markets and application fields, continuously optimize product portfolios and cost structures, and strengthen cooperation with customers and suppliers. • **Mid- to long-term goal：** Increase product added value and market competitiveness, strengthen overseas deployment to diversify operational risks, and gradually incorporate sustainability concepts into R&D and operational decisions.
Action Plan	• **Management of Negative Impact：** To reduce uncertainty caused by fluctuations in demand from a single industry, Forcecon Tech., in addition to the laptop and mobile phone sectors, is actively expanding into high-growth applications such as servers, automotive, energy storage systems, and data centers. Conducting R&D for future technologies such as liquid cooling, water cooling, and immersion cooling, Forcecon Tech. develops high-efficiency liquid cooling and water cooling plate modules to meet the demands of servers and data centers while enhancing market risk resilience. • **Management of Positive Impact：** Forcecon Tech. focuses on developing innovative thermal management solutions, with products widely applied in servers, automotive, networking, and high-performance computing fields. Through advanced heat dissipation technologies such as liquid cooling, water cooling, and 3D vapor chambers, Forcecon Tech. assists customers in reducing energy consumption of their equipment while enhancing system reliability. This not only increases the proportion of sustainable products but also bolsters industry competitiveness, ultimately achieving both economic and environmental benefits.
Evaluation Mechanism	• Forcecon Tech. holds annual management meetings to regularly review the progress of various operational and strategic initiatives, and assess whether expected goals and indicators are being met. Additionally, preparation and analysis of quarterly financial statements serve as key tools for tracking operational results and resource utilization efficiency. Through these meetings and data review processes, the management team can make rolling adjustments to strategies and incorporate accumulated experience and feedback into the operational planning and departmental objectives for the upcoming year. This approach facilitates continuous optimization and institutionalization of relevant policies and procedures.
Grievance Mechanism	• A "Procedure for Handling Reports of Illegal, Unethical, or Dishonest Conduct" is established, offering both named and anonymous channels for whistleblowing accessible to employees and stakeholders. All reported cases are handled and initially investigated by the audit supervisor, and, if necessary, reported to the Board of Directors or senior executives. • Dedicated whistleblowing hotline (03-5512035#123) and exclusive email (mannytsai@forcecon.com) are provided, with clear confidentiality principles and protections for complainants to prevent retaliation or loss of rights. Relevant cases are addressed in accordance with internal procedures. Upon verification, they will be managed in compliance with Forcecon Tech.'s disciplinary regulations or legal requirements.

Ethic Business Practices

Significance	• Ethic business practices are the foundation for a company's long-term development. Forcecon Tech. believes that establishing a transparent, fair, and trustworthy governance framework not only helps prevent misconduct and compliance risks but also maintains the trust of customers and stakeholders, strengthening the Company's overall sustainability and competitiveness.
Policy and Commitment	• Forcecon Tech. has established the "Ethical Corporate Management Best Practice Principles," "Code of Ethical Conduct," and "Procedure for Handling Reports of Illegal, Unethical, or Dishonest Conduct," with independent whistleblowing mailboxes and hotlines managed by the audit supervisor for handling and tracking. Additionally, Forcecon Tech. has formally signed the "Commitment to Responsible Business Alliance (RBA) Code of Conduct," pledging to adhere to RBA standards concerning anti-corruption, labor, environment, health, and ethics, and requiring that its suppliers also comply with these standards.
Goals	• **Short-term goal：** Continue to announce and promote the integrity policy and the content of the RBA Code. • **Mid- to long-term goal：** Deepen the element of integrity in corporate culture and strengthen the implementation of international responsibility standards (e.g., RBA) in daily management processes.
Action Plan	• **Management of Negative Impact：** To mitigate damage from potential corruption, fraud, and illegal activities to the reputation and operations of Forcecon Tech., the Company has established integrity management policies and internal reporting systems, and strengthened internal control, education and training for high-risk positions (e.g., procurement and finance). Named and anonymous whistleblowing channels are provided, ensuring the confidentiality of complainants' information and facilitate fair handling of cases. • **Management of Positive Impact：** Through public signing of the RBA Code of Conduct, proactive disclosure of integrity policies, and establishment of reporting mechanisms, Forcecon Tech. demonstrates its commitment to business ethics, thereby strengthening the trust of customers and supply chain partners in its governance. Employees are encouraged to act with integrity, enhancing the organization's image and reputation for sustainability.
Evaluation Mechanism	• Forcecon Tech. reviews the effectiveness of its integrity policies and complaint systems through daily operational reports. All complaints and their resolutions are tracked and compiled by the audit supervisor. Material issues are reported to management or the sustainability committee for discussion.
Grievance Mechanism	• Forcecon Tech. has established the "Procedure for Handling Reports of Illegal, Unethical, or Dishonest Conduct," providing internal and external stakeholders with both named and anonymous complaint channels. • Complaints are handled and tracked by the audit supervisor, ensuring independence, fairness, and confidentiality of the process. • Material issues are reported to the Sustainability Development Committee as appropriate and incorporated into governance decision-making processes.

Labor Relations and Human Rights

Significance	• Safeguarding employee rights and human rights is a key component of Forcecon Tech.'s sustainable governance. The Company provides a sound employment and working environment, ensuring the full protection of employee rights. It establishes effective communication channels and interactions, and promotes harmonious labor relations and shared prosperity.
Policy and Commitment	• Forcecon Tech. follows international standards such as the "Universal Declaration of Human Rights," and has formulated policies regarding employee rights and working conditions, striving to create a fair, safe, and inclusive workplace. Forcecon Tech. emphasizes respect for differences, prohibits discrimination and improper treatment, and protects employee rights through communication channels and complaint mechanisms.
Goals	• **Short-term goal：** Maintain 100% questionnaire coverage and increase response rate to about 70%, establishing a stable communication foundation. • **Mid-term goal：** Continuously optimize survey processes and questionnaire design, boost employee engagement in participation, and raise response rate to over 80%. • **Long-term goal：** Deepen internal trust and dialogue culture, maintain a high-coverage and high-response survey system, and use it as a reference for Forcecon's governance and HR decisions.
Action Plan	• **Management of Negative Impact：** Forcecon Tech. has established a "Human Rights Policy" and promotes the ISO 45001 occupational health and safety management system and human rights risk assessment mechanisms to prevent workplace discrimination, forced labor, overwork, and communication barriers. The Company also plans to gradually establish human rights due diligence processes, education and training modules to enhance its organizational capacity for identifying and addressing risks. Quarterly labor-management meetings are held to strengthen negotiations, along with annual employee satisfaction surveys and the establishment of complaint channels to safeguard employee welfare. • **Management of Positive Impact：** Forcecon Tech. is committed to creating a diverse, equitable, and inclusive work environment. The Company is committed to the continuous optimization of its human resources system, promoting equitable employment and cultivating a culture that respects diversity. Through an annual appraisal system, fair reward and disciplinary mechanisms, as well as feedback systems, employees are encouraged to contribute and engage actively, thereby enhancing the overall competitiveness of our human capital.
Evaluation Mechanism	• Through institutionalized management, Forcecon Tech. regularly monitors working hours and attendance, and clearly defines clock-in, overtime, and leave procedures in accordance with the "Working Hours and Leave Management Procedures" to ensure that employees' rights regarding working hours and leave are safeguarded. Additionally, Forcecon Tech. conducts annual employee satisfaction surveys and human rights risk assessments to monitor the system implementation effectiveness and employee perceptions, using the results for ongoing improvements. In 2024, the Suzhou plant passed the second RBA Non-VAP customer management audit. The evaluation indicated that the management of human rights and labor conditions has achieved a commendable standard, serving as an important basis for the organization's continuous optimization of operational policies and practices.
Grievance Mechanism	• Employees may file complaints through various channels as outlined in the "Employee Complaint Management Procedures," (such as direct supervisors, the Administration Department, suggestion boxes, or the Company's dedicated email). The Administration Department is responsible for compiling, investigating, and responding to the complaints, with cases generally processed and replied to in writing within seven days. All complaints are handled in accordance with the principles of confidentiality, objectivity, and protection of the complainant. • The "Procedure for Handling Reports of Illegal, Unethical, or Dishonest Conduct" has been established. For unlawful or dishonest acts, the audit supervisor and spokesperson respectively handle internal and external reports, ensuring the privacy of whistleblowers and protection from improper treatment after filing a complaint. If the case is deemed serious, it may be submitted to the President or Board of Directors for review, and the results may be publicly disclosed if necessary. This dual-track system not only enhances organizational transparency but also implements principles of human rights protection and integrity governance.

Occupational Safety and Health

Significance	• Occupational safety and health are directly related to the physical safety and mental well-being of employees, playing a critical role in ensuring operational stability, improving labor efficiency, and enhancing the Company's brand image. If not properly managed, it can result in workplace accidents and health issues among employees. These consequences, in turn, impact productivity and the Company's reputation, impede talent attraction and retention efforts, and pose potential risks to sustainable operations.
Policy and Commitment	• Forcecon Tech. is dedicated to the establishment of workplace safety systems and management mechanisms in compliance with occupational safety and health regulations, and continuously improves operational processes and safety culture through ISO 45001. With employee health and safety as the core, the Company has established standard operating procedures, emergency response plans, and incident reporting mechanisms, and continuously promotes initiatives aimed at enhancing employee well-being.
Goals	• **Short-term goal：** Achieve 100% completion of annual hazard identification and operational risk assessments, and ensure occupational health checks cover all employees. • **Mid- to long-term goal：** Achieve zero occurrence of abnormal workplace safety incidents, and fully implement reporting and tracking management of abnormal health check results.
Action Plan	• **Management of Negative Impact：** The Company has established a comprehensive occupational safety and health management system in accordance with ISO 45001, using compliance assessments to evaluate risks and conduct disaster drills. Regular general and specialized health checks are performed at the Company, with physicians analyzing health risks to assist with job transfers, suitability assessments, and operational improvement recommendations, thereby reducing risks to employee health and safety during operations. • **Management of Positive Impact：** By implementing occupational safety and health systems and monitoring actions, the Company not only prevents unexpected workplace accidents from impacting operations but also builds employee trust in workplace safety, further enhancing workplace happiness and retention rates, while contributing to improved organizational stability.
Evaluation Mechanism	• The Company evaluates the effectiveness of occupational safety management through investigation of workplace incidents, tracking of abnormal occupational health results, annual internal audits, safety inspections, and regulatory compliance checks. Each department conducts regular reviews of risk improvement records, which are consolidated by the Environmental Safety and Health Department and included in the management review procedures as a basis for future strategic adjustments, strengthening continuous improvement and prevention effectiveness.
Grievance Mechanism	• Employees can file complaints through multiple channels, including reporting to direct supervisors, submitting to suggestion boxes, sending dedicated emails, or contacting departments such as the Management Department. • Complaints are handled in layers according to their nature. The Management Department is responsible for receiving, categorizing, and tracking the processing flow. When necessary, cases are reported to the Administration Department, Environmental Safety and Health Department, or President Office, and are replied to and archived within the specified time frame. • Confidentiality is emphasized throughout the process to ensure the complainant's rights are not affected.

Talent Attraction and Retention

Significance	• Forcecon Tech. values attracting and retaining outstanding talent, continuously improving recruitment and compensation systems to ensure the ongoing attraction of suitable and exceptional personnel. By promoting work-life balance, the Company enhances employees' physical and mental health and happiness, thereby stabilizing human capital and supporting long-term corporate competitiveness.
Policy and Commitment	• We adopt diverse and inclusive recruitment strategies to attract and hire professional technical talent. We advocate for workplace equity, provide reasonable salary structures, and strive to improve compensation competitiveness and benefits systems in support of the Company's operational growth.
Goals	• **Short-term goal：**Achieve a recruitment onboarding rate of over 90%. • **Mid-term goal：**Continuously optimize recruitment and compensation systems to maintain an onboarding rate of over 100%. Target retention rate: 80% • **Long-term goal：**Establish a competitive, sustainable talent system and workplace culture to strengthen the organization's overall ability to attract and retain talent.
Action Plan	• **Management of Negative Impact：**Reduce the negative impact of recruitment mismatches by enhancing the transparency and fairness of the Company's hiring process, while also investing in employee training to enhance skill development. Effectively identify and resolve issues through improved communication channels and strengthened market demand analysis. • **Management of Positive Impact：**Forcecon Tech. continuously optimizes its talent recruitment process and interview training mechanisms, helping interviewees understand the Company's culture and job responsibilities, thereby boosting the confidence and adaptability of new hires, and facilitating their integration into the team. Through systematic talent development strategies, the Company enhances its attractiveness, strengthens organizational resilience, and maximizes the positive effects of talent management.
Evaluation Mechanism	• The "recruitment onboarding rate" serves as an evaluation indicator to track the effectiveness of actions, assess whether process optimizations have led to improvements in actual onboarding rates, and continuously collect data to inform future enhancements and decision-making.
Grievance Mechanism	• Employees can submit complaints and feedback regarding talent development issues through channels such as the Administration Department or Management Department. Established processes and levels are in place to ensure that all complaints are addressed and managed appropriately.

Information Security and Customer Privacy

Significance	• Forcecon Tech.'s operations rely on stable information systems and data accuracy to prevent hacking or data breaches, improve information security quality, and safeguard customer privacy. If information security is compromised, it can lead to business interruptions, leakage of trade secrets, and significant losses.
Policy and Commitment	• The Company has established the "Information and Communication Security Control Policy" in accordance with the "Guidelines for Establishing Internal Control Systems for Public Companies," which has received approval from the Board of Directors. The policy covers information asset inventory, risk assessment, access management, vulnerability patching, incident response of information security incidents, information security education and training, log retention, and management of outsourced operations, clearly defining measures and responsibilities for information security management.
Goals	• **Short-term goal：** Establish a comprehensive inventory of information assets and access permissions, implement annual information security risk assessments along with employee training programs, and ensure that personnel possess basic information security awareness and operational principles. Establish procedures for reporting and responding to information security incidents, ensuring that abnormal situations are addressed promptly and tracked. • **Mid- to long-term goal：** In accordance with information security contract terms and operational requirements of the Company, engage professional companies to ensure the security and quality of overall information processing procedures.
Action Plan	• **Management of Negative Impact：** To reduce risks such as information leakage, system intrusions, or operational interruptions, the Company has formulated the "Information and Communication Security Control Policy," which is implemented by the Information Department. This includes information asset inventory, risk assessment, access control, vulnerability patching, log retention, incident reporting, and management of outsourced operations. Abnormal incidents are addressed in accordance with the reporting procedures to minimize external operational risks. • **Management of Positive Impact：** The Company conducts annual information security education and training to strengthen employee awareness, gradually establishing an organizational culture of information protection and enhancing overall information security resilience and trust among external stakeholders.
Evaluation Mechanism	• The Company reviews its information security policies and implementation measures annually. The Information Department tracks the execution of various operations and reports results to management. System revisions or adjustments are conducted as needed to ensure that management effectiveness and risk control meet operational requirements.
Grievance Mechanism	• If employees identify an information security incident, they must follow the Company's "Procedures for Handling Information Security Incidents," including reporting to the Information Department, completing record documents, confirming the impact magnitude, isolating and restoring systems, and compiling closure documentation. • The Information Department is responsible for subsequent follow-up and record retention.

Greenhouse Gas and Energy Management

Significance	• Greenhouse gas emissions and energy usage affect issues such as carbon fees, which may increase operating costs and impact profitability of the Company. Reducing greenhouse gas emissions is a shared goal across the supply chain and is influenced by customer requirements. Failure to meet targets may affect orders and revenue.
Policy and Commitment	• We are committed to achieving shared emission reduction goals in collaboration with our customers. We actively participate in SBTi, and plan energy-efficient production and energy-saving measures to ensure compliance with international and government net-zero emission targets.
Goals	• **Short-term goal：** Obtain energy management certification by 2026 and establish SBTi reduction plans. • **Mid-term goal：** Use renewable energy by 2030 and achieve a reduction of carbon emission intensity by 30%. • **Long-term goal：** Achieve net-zero emissions by 2050.
Action Plan	• **Management of Negative Impact：** Monitor and guide suppliers to take effective measures to reduce emissions and lower carbon emissions in product procurement, thereby reducing negative environmental impacts in the supply chain. Assess and effectively procure green electricity and energy to minimize the negative environmental impact and long-term costs associated with improper energy utilization by the Company. • **Management of Positive Impact：** Organize work teams to implement carbon reduction projects, ensure project execution, and enhance environmental benefits.
Evaluation Mechanism	• Actively increase the proportion of green energy use to achieve the established green energy goals. Continue to participate in CDP and SBTi assessments, working with suppliers to jointly achieve net-zero targets.
Grievance Mechanism	• The Sustainability Management Group functions as the executive unit, bringing together departments such as environmental protection, process, and general affairs to collaboratively implement initiatives. • If a significant impact is involved, the Chairman's Office assigns cross-departmental coordination of resources and reports to the Board of Directors. • When issues of concern are raised by investors, regulatory authorities, or external stakeholders, the Sustainability Development Office conducts regular reviews and enhancements of its processes.

Product Quality and Safety

Significance	• Product quality and safety directly affect customer trust, brand reputation, and customer loyalty. Improper handling can lead to customer complaints, damage to business reputation, and legal liabilities, which in turn impact financial health and operational stability of the Company. Ensuring product safety and compliance is a crucial responsibility of the Company toward its stakeholders.
Policy and Commitment	• The Company is committed to providing high-quality products that meet international safety standards, and implement continuous improvement according to the requirements of management systems such as ISO 9001 and IECQ QC 080000. Internal procedures are established for handling quality abnormalities and preventive actions, and suppliers are encouraged to adopt green products and hazardous substance management standards to minimize product risks.
Goals	• **Short-term goal：** Reduce the number of customer complaints and strengthen the process for tracking and handling abnormalities. • **Mid-term goal：** Achieve zero major product safety incidents; reach a 100% audit completion rate for key process quality assurance. • **Long-term goal：** Ensure that the entire supply chain meets dual certification for quality and environment, while also implementing more stringent regulations regarding material safety.
Action Plan	• **Management of Negative Impact：** Continuously optimize quality management inspection standards and procedures, implement enhanced quality control plans for high-risk products, and conduct supplier quality audits and raw material verification in parallel. Establish a cross-unit joint response team for abnormalities to promote preventive measures and conduct internal training. • **Management of Positive Impact：** Promote internal training courses on quality and safety, as well as sharing of internal case studies, to enhance staff professionalism and risk awareness.
Evaluation Mechanism	• Each month, the Quality Assurance Department compiles product test reports, process yield analyses, number of customer complaints, and improvement tracking reports, with management reviewing progress toward quality objectives. An annual customer satisfaction survey is conducted to assess delivery time, product stability, and response efficiency, and the results are incorporated into the annual management review. Statistics on abnormal cases are used to continuously revise the quality assurance system, strengthening the Company's capabilities for preemptive risk prevention.
Grievance Mechanism	• Quality Center and Manufacturing Center employ a tiered management approach. Major customer complaints are overseen by the Chief Quality Officer, who cross-departmental resolution efforts. • Customers can submit complaints through business contacts, website contact page, or customer service email. All cases are recorded and tracked in the system, with deadlines set for improvement. • An internal reporting system for quality abnormalities is also in place, allowing employees to anonymously report potential product quality risks.

Customer Relationship Management

Significance	• Customer satisfaction with products and services is the core factor in building trust and brand reputation, and is also key to maintaining long-term partnerships and market competitiveness. Forcecon Tech. adheres to the philosophy of "customer-centricity, becoming the best partner." We continuously listen to customer feedback, enhance delivery efficiency, and improve service experiences, all while realizing the value of sustainable operations.
Policy and Commitment	• The Company actively collects customer feedback through the business unit and relevant technical departments during product development, mass production, and after-sales stages, and establishes mechanisms for feedback and handling regarding quality, delivery time, and abnormal responses. We are committed to optimizing product design, improving response speed and service quality, and achieving annual improvement goals for customer satisfaction.
Goals	• **Short-term goal：** Conduct annual customer satisfaction surveys, using a quantitative score of 10 points per item (total score out of 100). Strengthen aspects such as product delivery time, quality stability, and response speed, setting an overall satisfaction target of 90 points by 2025. • **Mid- to long-term goal：** Continuously optimize customer experience and strengthen trust with partners.
Action Plan	• **Management of Negative Impact：** The Company conducts an annual customer satisfaction survey, with the Marketing Department compiling feedback and performing statistical analysis. For unsatisfactory items or suggestions, responsible units propose improvements or preventive measures, which are reviewed for effectiveness by management representatives. For customer complaints, the response time is set at 12 hours domestically and 72 hours internationally. If necessary, a special complaint task force is formed to analyze the cause and propose appropriate solutions (such as returns, rework, or design changes), and the case is closed upon customer confirmation. • **Management of Positive Impact：** Through customer satisfaction surveys and handling records of customer complaints and case closure tracking, the Company regularly reviews the effectiveness of customer service and uses the results as a reference for ongoing internal improvements. For customized products, the Company collaborates with customers on product development and R&D programs.
Evaluation Mechanism	• In 2024, a total of 55 customer satisfaction questionnaires were collected, surveying 10 indicators including delivery time, response speed, and quality. The overall average satisfaction score was 87.5, exceeding the original benchmark of 80 points. The business unit compiles and analyzes the data for internal improvements, continuously tracking and optimizing customer service quality.
Grievance Mechanism	• The business unit handles customer feedback related to product quality, delivery time, and communication. • Complaint cases are managed and tracked for improvement by relevant units, with major cases regularly reported to senior management for review, ensuring that customer feedback is properly addressed and internal processes are optimized.

Waste Management

Significance	• As a supplier of heat dissipation modules and thermal management technologies, Forcecon Tech.'s operations involve energy resource consumption, indirect carbon emissions from manufacturing processes, and waste disposal, which may generate both positive and negative impacts on environmental sustainability and stakeholder expectations. The organization places great importance on its connection to climate change, resource efficiency, and circular economy, viewing these as critical factors for operational resilience and future product competitiveness.
Policy and Commitment	• The Company has established the "Environmental, Safety, and Health Management Manual" and the "Hazardous Substance Management Policy," committing to actions for energy conservation, carbon reduction, and waste minimization. The Company gradually establishes a carbon management framework and supply chain inventory mechanism, and complies with regulations to improve resource recycling and pollution prevention, building a green manufacturing process.
Goals	• **Short-term goal：**Quantify waste information and track the disposal of hazardous wastes. • **Mid- to long-term goal：**Assess reuse of raw materials, evaluate resource recycling rates, and set a 3% waste intensity reduction target for plant sites.
Action Plan	• **Management of Negative Impact：**The Company has planned pollution source management strategies and hazardous waste treatment systems to reduce the risk of unexpected incidents and their potential environmental impact. • **Management of Positive Impact：**Promote green product design and modular heat dissipation systems, and introduce immersion cooling technology to enhance server cooling efficiency. Each operating site sets its own reduction targets, implementing reduction measures at each plant to promote waste reduction and reuse throughout the production process.
Evaluation Mechanism	• The Sustainability Development Office coordinates the progress and effectiveness of all actions, compiling progress reports every six months. An annual comparison of waste conversion rates against targets is conducted. Evaluation results are used for capital expenditure and technology improvement decisions for the following year.
Grievance Mechanism	• The Sustainability Management Group functions as the executive unit, bringing together departments such as environmental protection, process, and general affairs to collaboratively implement initiatives. • If a significant impact is involved, the Chairman's Office assigns cross-departmental coordination of resources and reports to the Board of Directors. • External stakeholders can submit environmental and sustainability feedback via the contacts on the Company website.

Note：No activities or business actions involving negative impacts occurred in any material topics this year.

2

Corporate Governance

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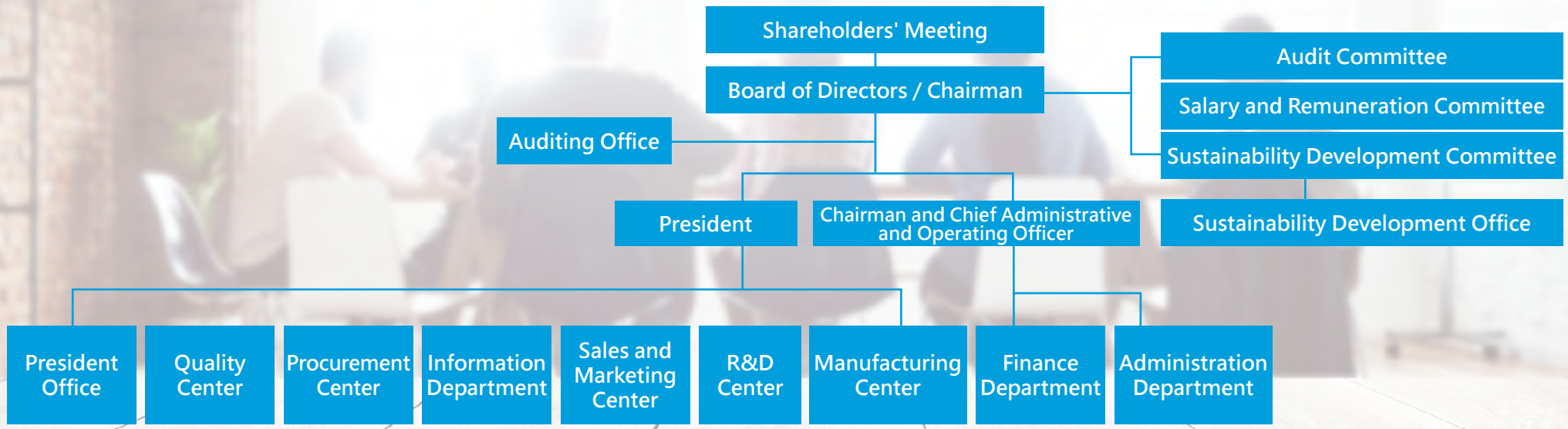
2.1 Corporate Governance Operations

Forcecon Tech. has always adhered to the philosophy of integrity in its operations, believing that a sound and diverse corporate governance structure is key to improving operational efficiency and reducing risks. We closely monitor changes in domestic and international regulations and promptly adjust operations of the Company to mitigate risks arising from regulatory changes.

The Board of Directors is established according to "Corporate Governance Best Practice Principles", along with functional committees such as the Audit Committee, Salary and Remuneration Committee, and Sustainability Development Committee (established in January 2025), each responsible for professional review and oversight of business strategy, financial supervision, and compensation systems, thereby strengthening corporate governance effectiveness.To meet the needs of sustainable corporate operations, the Sustainability Development Office has been set up as the core decision-making body for promoting the Company's sustainability policies and action plans, ensuring the integration of sustainability concepts into operations and long-term development strategies of the Company.

The organizational structure is as follows:



Governance Body	Description	Description of Nomination and Selection Process	Number	Number of Independent Directors	Number of Meetings in 2024	Committee Attendance Rate
Board of Directors	The Company's highest governance body, responsible for strategic decision-making, overseeing the execution of management team, and reviewing major financial and operational matters.	The nomination process for director candidates follows the Company's Articles of Incorporation, adopting a candidate nomination system. Candidates are evaluated based on their educational and professional background, expertise, integrity, and relevant qualifications. After receiving approval from the Board of Directors, the list is presented to the Shareholders' Meeting for election.	7	4	8	100
Audit Committee	Oversees financial reports, internal control systems, and the appointment of accountants of the Company, enhancing financial transparency and corporate governance quality.	An annual evaluation is conducted, covering the Audit Committee's participation in company operations, understanding of responsibilities, and decision-making quality, with committee members conducting self-assessment.	4	4	5	100
Salary and Remuneration Committee	Evaluate the salary and remuneration policies for directors and senior executives annually, ensuring the salary and remuneration system is competitive in the market and reasonably linked to performance.	An annual evaluation is conducted, covering the participation of members from the Salary and Remuneration Committee in company operations, their understanding of responsibilities, and decision-making quality, with committee members conducting self-assessment.	3	3	6	100

Note 1: The headcount only includes re-elected / new directors, and re-elected / new committee members. The election was held on May 29, 2024. For details, please refer to Annual Report.
Note 2: Statistics period: January 1, 2024 to December 31, 2024

Conflicts of Interest

The Chairman of Forcecon Tech. also serves as the Company's Chief Administrative and Operating Officer. This arrangement is primarily intended to ensure that the overall management strategy and operational oversight of the group are directed by a senior executive with industry experience and leadership skills, thereby effectively advancing new product development and administrative management tasks. To avoid overlapping authority and potential conflicts of interest, the Company has clearly delineated the responsibilities of the Chairman and Chief Administrative and Operating Officer in accordance with the "Approval Authority Regulations." Regular reports on execution results are submitted to the Board of Directors to enhance governance transparency and accountability, ensuring the soundness and effective operation of the Company's governance system.

The "Rules of Procedures for Board of Directors Meeting" of Forcecon Tech. stipulate a system for directors to recuse themselves from matters involving conflicts of interest. When matters discussed by the Board of Directors pertain to interests related to a director or the legal entity they represent, and have the potential to adversely affect the Company's interests, that director may provide opinions and respond to inquiries; however, they must refrain from participating in discussions or voting. The director must recuse themselves during the discussion and voting process and may not exercise voting rights on behalf of other directors. For details on directors' recusal from conflict-of-interest proposals in 2024 and the status of Board members holding positions on other boards, please refer to pages 15 to 16 of the 2024 Annual Report.

Board Diversity

Based on its diversity policy and commitment to strengthening corporate governance and fostering a sound development of board composition, Forcecon Tech. has appointed Ms. Chung, Hsing-Fang as the female representative on the current Board of Directors, promoting gender balance and diverse perspectives and demonstrating the Company's emphasis on gender equality and an inclusive culture. The educational backgrounds of the Board members span mechanical engineering, information technology, accounting, management, and physics. Members come from diverse backgrounds, including industry, academia, and professional consulting, which enhances the Board's multi-faceted judgment and governance capabilities in decision-making and oversight. For detailed disclosure of directors' education, experience, professional expertise, and other key positions (internal / external), For more information, please refer to pages 3 to 4 of the 2024 Annual Report.

Director Training

In 2024, the total training hours for directors amounted to 48 hours, with an average of 6.86 hours of training per director. Key training topics included future trends in corporate governance and sustainability, anti-money laundering trends and practices, climate governance trends and developments, as well as ESG risk management and sustainable competitiveness. The training covered a wide range of economic, environmental, and social issues. Going forward, we plan to offer a more diverse range of external courses to further enhance directors' professional skills and ESG-related competencies. Additionally, regular progress reports on corporate sustainability agendas will be provided to enhance Board members' knowledge and experience in sustainability issues.

Performance Evaluation of the Board

Forcecon Tech. conducts an annual self-evaluation of the Board of Directors (including committees) in accordance with the "Board (including Committees) Performance Evaluation Procedures," covering the overall Board, individual directors, and functional committees. The evaluation period runs from January 1 to December 31 each year and must be completed before the first quarter of the following year. Evaluation indicators include participation level, professional knowledge, internal controls, and decision-making quality. An internal self-evaluation is conducted annually, while external evaluations are performed at least once every three years.

- **Internal evaluation：** The Board continuously optimizes the content of agenda discussions to improve decision-making quality, with a 100% attendance rate by directors, and relevant training and information are provided as needed. In addition, self-evaluations for the Board and all functional committees for 2024 have been completed, with overall operations running smoothly and meeting governance requirements.
- **External evaluation：** Plans are in place to select an external partner and confirm the implementation schedule, with an external evaluation conducted by a third-party professional organization scheduled before 2025.

Salary and Remuneration System for Directors and Senior Executives

- **Board of Directors：** Forcecon Tech. determines the remuneration of its directors in accordance with the Company's Articles of Incorporation. In years when the Company achieves profitability, up to 2% of profits may be allocated for the remuneration of directors and supervisors. Consequently, director remuneration is linked to both overall company performance and Board effectiveness. For details, please refer to the Salary and Remuneration Committee Charter in the 2024 Annual Report.
- **Senior Management：** The remuneration for senior management is based on market salary levels for similar positions, the scope of responsibilities at Forcecon Tech., and contributions to the Company's operational goals. The procedure of determining the remuneration takes into consideration of not only the overall operation performance of the Company, but also the achievement rate of individual performance and the contribution to the performance of the Company. Each year, the remuneration, year-end bonuses, and profit sharing for managers are reviewed by the Salary and Remuneration Committee and submitted to the Board for approval.

Note: Definition of senior executive: Assistant Vice President and above.

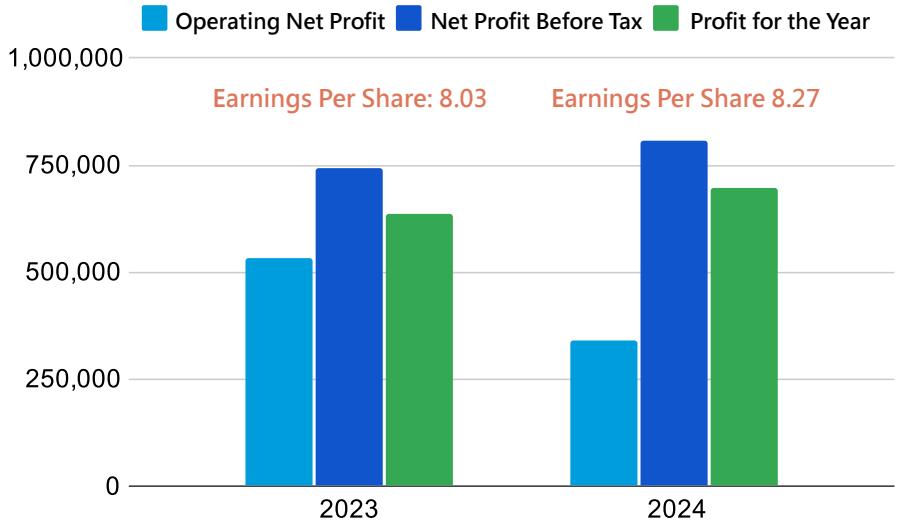
2.2 Economic Performance

In 2024, Forcecon Tech.'s profits were primarily driven by the achievement of economies of scale and enhanced production efficiency. Operating profit reached NT$338,868 thousand, net profit after tax was NT$696,523 thousand, and earnings per share rose to NT$8.27. If orders remain stable in the future, efforts will concentrate on enhancing product yield and advancing production automation to optimize the cost structure.

Unit: NT$ thousand, except earnings per share (NT$)

Year	2023	2024
Operating Net Profit	531,065	338,868
Net Profit Before Tax	743,873	807,017
Profit for the Year	636,476	696,523
Earnings Per Share	8.03	8.27

Note: Financial disclosure information is consistent with financial statements.



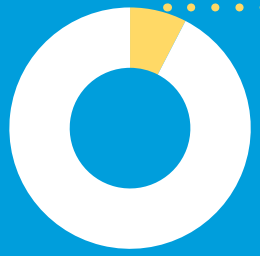
Unit: NT$ Thousand

Generation of Direct Economic Value		2023	2024
Direct Economic Income	Revenue	8,342,725	9,001,173
	Interest Income	53,637	57,423
	Rental Income	0	2,897
	Dividend Income	0	0
	Other Income	172,082	288,216
Direct Economic Value Generated		**8,568,444**	**9,349,709**
Economic Distribution	Operating Costs	6,498,470	7,195,894
	Employee Salaries and Benefits	1,384,926	1,457,296
	Payment to Contributors	352,938	471,749
	Payment to Governments by Country	107,397	110,494
	Community Investment	0	0
Economic Value Distributed		**8,343,731**	**9,235,433**
Economic Value Retained		**224,713**	**114,276**

Note: Financial disclosure information is consistent with financial statements.

R&D Expenses and Fields

Forcecon Tech. and its subsidiaries will continue to invest in the research and development of more competitive heat transfer products. Efforts will be made to recruit outstanding R&D talents to independently develop key technologies or acquire necessary technologies through royalty payments. The goal is to provide optimal heat dissipation solutions aligned with the latest market applications and improve overall profitability. **R&D expenses are expected to account for 7% to 10% of annual revenue in the coming years.**



In 2024, research and development expenses totaled NT$680 million, accounting for 7.6% of revenue after adjustment.

R&D Field

- Development of the heat dissipation module for the cooling system of the immersion data center.
- Development and design of heat dissipation structure for water cooling server rack including heat dissipation module.
- Development of high performance vapor chamber for the design and application in high-watts products.
- Development of high-watts heat dissipation module (hybrid type of VC+heat pipes).
- Development of 5.2.8-3.0mm centrifugal fans.
- Development of heat dissipation module designed to improve the performance of 3D vapor chamber
- Development of in-vehicle fans and thermal module.

2.3 Ethic Business Practices

Forcecon Tech. recognizes that ethic business practices are essential for sustained growth and building strong relationships with customers. Accordingly, the Company has established Ethical Corporate Management Best Practice Principles, the "Code of Ethical Conduct" and the "Procedure for Handling Reports of Illegal, Unethical, or Dishonest Conduct". The Company has also formally signed the "Commitment to Responsible Business Alliance (RBA) Code of Conduct" and the Integrity Commitment, pledging to comply with and requiring all relevant suppliers to adhere to RBA's anti-corruption, labor, environmental, health, and ethical standards. Currently, all new hires are required to sign the "Integrity and Ethical Conduct Commitment." Moving forward, the Company will mandate that all internal employees also sign the "Integrity and Ethical Conduct Commitment," while suppliers will be obligated to sign the "Integrity Agreement."

All members of Forcecon Tech.'s governance units fully understand the Company's anti-corruption policies and related procedures. New employees at each operating site are also well-versed in the Company's ethical culture and commitment to integrity. Additionally, the Company has fully communicated itsanti-corruption policies and procedures to over one hundredexternal suppliers. Going forward, ongoing communication will be carried out to ensure that both internal and external personnel understand the Company's anti-corruption policies and procedures.

Ratio of Internal and External Personnel Who Understand the Company's Anti-Corruption Policies and Procedures

Region	Governance Body	New Employees	Suppliers
Taiwan	100%	100%	0
China (Note)	100%	100%	49%

Note: The term "China" encompasses Forcecon Suzhou, Forcecon Anhui, Forcecon Chongqing, Forcecon Sichuan.

Education and Training of Ethic Business Practices

To strengthen the culture of ethical business practices, Forcecon Tech. remains committed to advancing education and training in anti-corruption and anti-trust. In 2024, all governance units at the Company's operating sites in China completed anti-corruption training, with 51 participants. Additionally, 2,067 new employees completed anti-corruption training courses to ensure that all employees fully understand the Company's integrity policies and code of conduct from the start of employment. The Company also held anti-trust training, attended by 124 participants, to enhance employees' awareness and ensure compliance with fair competition regulations. Moving forward, the Company will continue to promote relevant training courses to deepen the understanding and implementation of anti-corruption policies and procedures among internal and external personnel.

In 2024, Forcecon Tech. did not experience any violations or illegal incidents, nor was the Company involved in any corruption, anti-competitive behavior, or violations related to marketing and labeling.

Internal Whistleblower Mechanism

Forcecon Tech. has established the "Procedure for Handling Reports of Illegal, Unethical, or Dishonest Conduct," providing internal and external stakeholders with both named and anonymous complaint channels. The Company has set up suggestion boxes and dedicated email addresses to receive complaints and feedback from both internal and external personnel. Complaints are handled and tracked by the audit supervisor to ensure independence, fairness, and confidentiality of the procedures. For material issues, reports are submitted to the Sustainability Committee or the Board of Directors as deemed appropriate and incorporated into governance decision-making procedures.

Senior management of the Company personally oversees investigations and maintains the confidentiality of the identities of complainants and whistleblowers. If an investigation confirms the complaint, rewards will be awarded to the whistleblower, and regular statistics and tracking of the number of cases received and their processing progress are conducted.

Whistleblower Hotline: 03-5512035 ext. 123, Audit Supervisor

In 2024, there were no instances of internal or external whistleblowing cases.

2.4 Risk Management

The Board of Directors of Forcecon Tech. is the supreme management unit for the risk management, which is responsible for planning, supervising and implementing the risk management of the Company, reviewing the proposals and regulations related to the Company submitted by all units, and managing other operational risks. In 2024, preliminary planning for risk assessment was conducted with assistance from external consultants, and the mechanisms for risk identification, assessment, and response are being gradually established. Subsequently, a risk management officer or cross-departmental task force will be appointed as needed and incorporated into the Company's governance framework.

Description of Risk Identification Process

Forcecon Tech. was guided by external consultants to introduce a risk assessment process. The Company held a total of two risk identification meetings with both internal and external consultants, initially focusing on key issues that may arise during operations. Potential risks were identified with reference to the results of the materiality analysis. In the future, the Company will establish a systematic risk management procedure as the scale of operations expands.

Allocation of Management Responsibilities	Responsibilities
Management Level	Responsible for driving system implementation and resource allocation, ensuring effective execution of the risk management system.
Department Heads	Responsible for risk identification and implementation of contingency measures within their respective departments.
All Employees	Promptly report abnormal events and execute emergency response measures.

Risk Identification Process

Identification	Each department regularly reviews its operational processes, equipment, personnel, and external environment to identify potential abnormalities or crisis scenarios.
Definition and Classification	Risk refers to potential losses or adverse consequences under specific conditions, and is classified by nature into categories such as operational, reputational, human rights, and regulatory compliance risks.
Reporting and Recording	When employees identify any abnormal situations, they are required to promptly report these findings to their direct supervisor or higher-level management. Relevant units are responsible for documenting the details of the situation.
Assessment and Confirmation	The Management Department is responsible for convening relevant units to conduct a preliminary assessment of the event, confirming the risk level and potential impact scope, and activating contingency mechanisms when necessary.
Monitoring and Improvement	Identified risks are continuously tracked and improved, with regular reviews of the effectiveness of the risk identification process.

Description of Risk Issue Identification and Response

Risk Issues	Description	Response Measures	Responsible Unit
Greenhouse Gas Regulatory Requirements	Taiwan has announced the "Climate Change Response Act." Beginning in 2025, a carbon fee will be levied on greenhouse gas emissions. Major sites must strengthen carbon inventory and management.	Scope 1 and 2 carbon inventories have been completed, with plans to finish a comprehensive Scope 3 inventory by 2025. The SBTi target is expected to be submitted for review in the first quarter of 2026.	Sustainability Development Office
Product and Service Regulatory Requirements	All products must adhere to CE, RoHS, and other relevant standards. Non-compliance will affect shipments and customer orders.	According to the "Restricted Substances Usage Regulations", all components, parts, process materials, finished products, and packaging materials must comply with relevant environmental substance regulations and requirements.	Quality Center
Cost of Transitioning to Low-carbon Technologies	The introduction of low-carbon technologies such as energy-saving air compressors and air conditioning equipment involves investment in upgrades and R&D costs.	Each plant continues to promote automation and energy-saving projects, optimize scheduling and process design, introduce air compressor and air conditioning systems, and establish a target to reduce carbon emission intensity by 30% by 2030.	Each Plant
Supply Chain Carbon Management Requirements	Customers require disclosure of carbon information and carbon reduction actions. Failure to comply may result in the risks of lower ratings and loss of orders.	The Sustainability Development Office plans to complete the integration of carbon inventories across group companies in 2025, establish a database for supply chain carbon emissions and set targets for carbon intensity.	Sustainability Development Office / Centralized Procurement Department
Pressure for Low-Carbon Product Development	Customers are increasingly seeking high-performance and low-carbon products (such as water cooling and immersion cooling). Product R&D must undergo continuous transformation to meet these evolving requirements.	Invest in the research and development of high-performance heat dissipation management, establish acoustic and wind tunnel laboratories, introduce simulation technology to accelerate early-stage design, and develop innovative energy-saving products.	Technical R&D Department

Note: For detailed information, please refer to page 85 of the 2024 Annual Report.

2.5 Information Security and Customer Privacy

Forcecon Tech.'s operations rely on stable information systems and data accuracy. To ensure uninterrupted business operations and maintain customer trust, the Company has established a comprehensive information security management system. Information security measures are implemented throughout R&D processes, product development, cloud services, and manufacturing supply chain, strengthening product information security and customer data protection mechanisms. These efforts reduce potential management risks and enhance overall information security maturity.

Information Security Policy

Forcecon Tech. has formulated the "Information and Communication Security Control Policy" in accordance with Article 9 of the "Guidelines for Establishing Internal Control Systems for Public Companies." The policy clearly stipulates that the Company must protect the confidentiality, integrity, and availability of core assets and user data, and aim to safeguard core business operations and ensure uninterrupted information systems. Information and communication security management covers the following key areas:

- Core business identification and sensitive data inventory;
- Information and communication system risk assessment and vulnerability patching;
- Backup mechanisms and response handling of information security incidents;
- Education and training, access rights management, etc.

The Company has also established an information security promotion organization composed of dedicated security officers and information units at each site, integrating resources and continuously improving information and communication security operations.

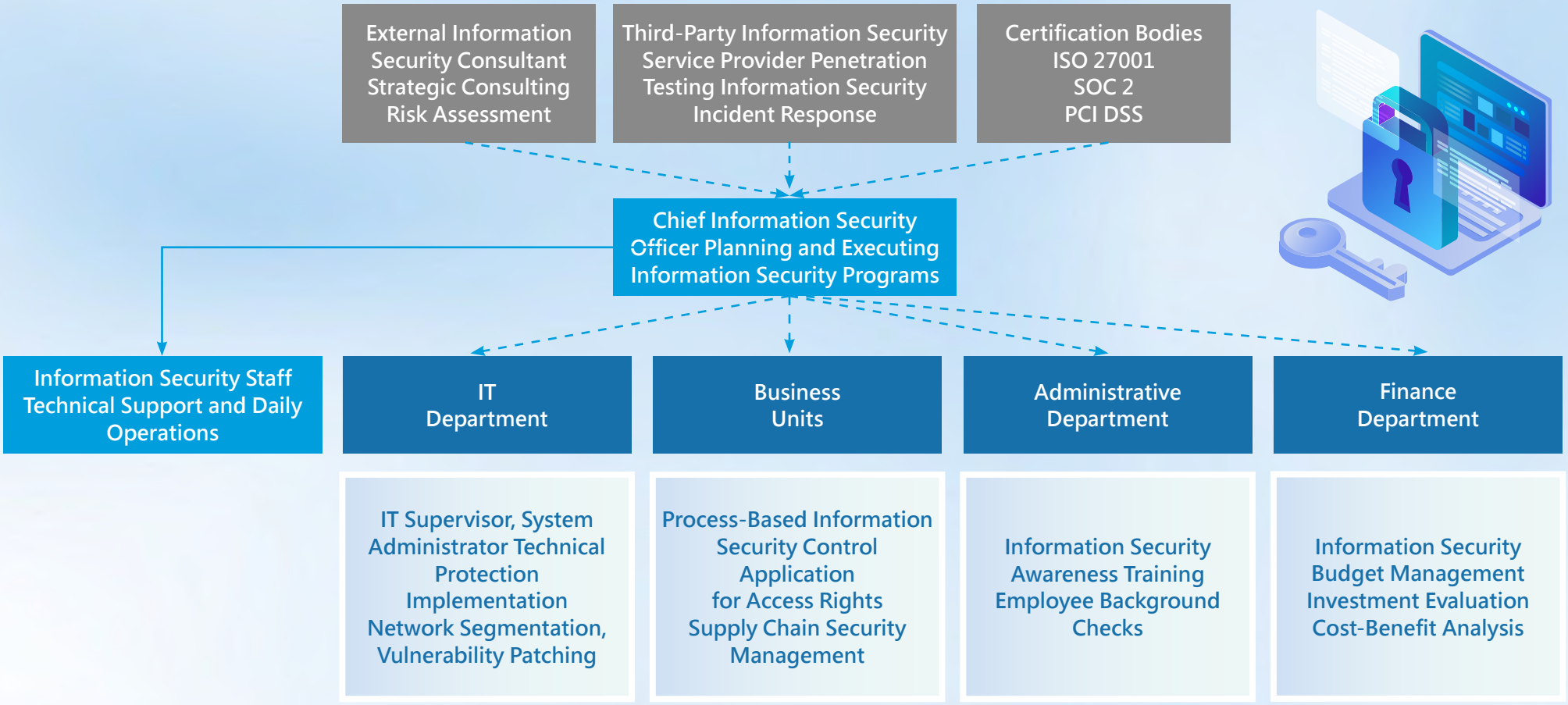
Backup Mechanism Practices

According to Article 9 of the "Information and Communication Security Control Policy," the Company has set the Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO) for core business operations, and has established the following data backup mechanisms:

- Important system data and document center files are backed up weekly, with versions from the most recent seven days retained;
- Backup operations are centrally executed and managed by the information management unit, with regular verification of backup data recoverability;
- Backup data is accessible only to authorized personnel, with access controls and encryption measures applied according to sensitivity;
- ERP system (Data Systems TIPTOP deleted) is backed up daily, with backup logs and result files recorded and archived according to schedule;
- Upon backup completion, notification emails are automatically sent to the administrators for real-time status updates;
- To meet disaster recovery needs, a cloud-based offsite backup mechanism has been established to synchronize data to S3 storage (synology-fcnbackup, region: ap-northeast-1);
- The Company will continue to assess the feasibility of establishing a comprehensive offsite backup center as part of future information security plans.

Information Security Management Framework

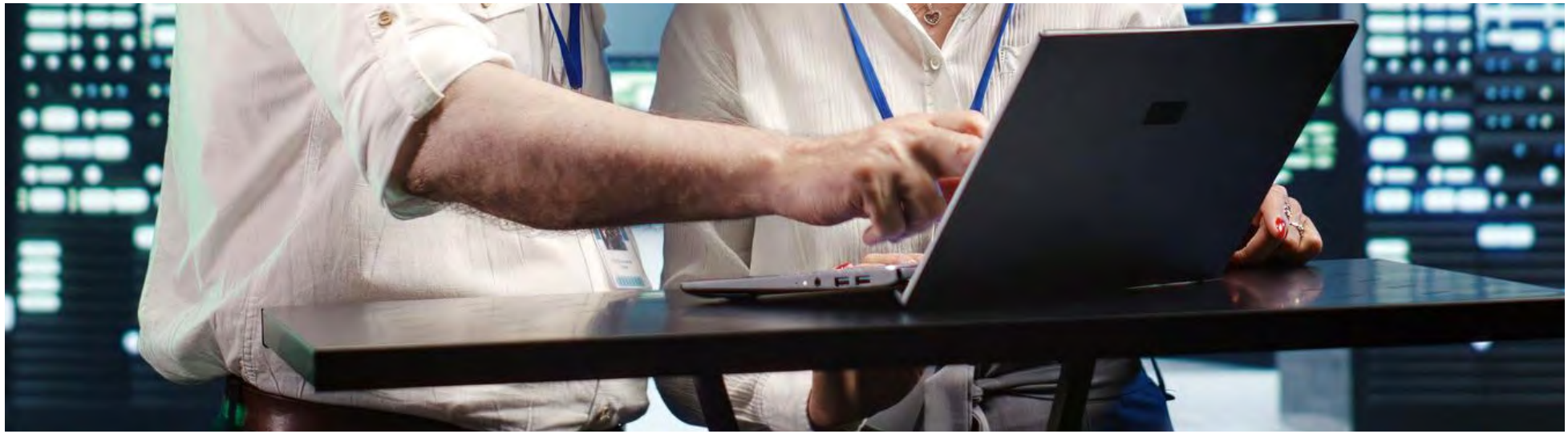
Forcecon Tech. has designated information security promotion personnel responsible for establishing, implementing, and maintaining the Company's information security management system, as well as recording and tracking security incidents.



Information Security Education and Training

The information security control policy specifies that the Company must regularly conduct information security attack and defense drills and provide information security education and training to strengthen employees' awareness.

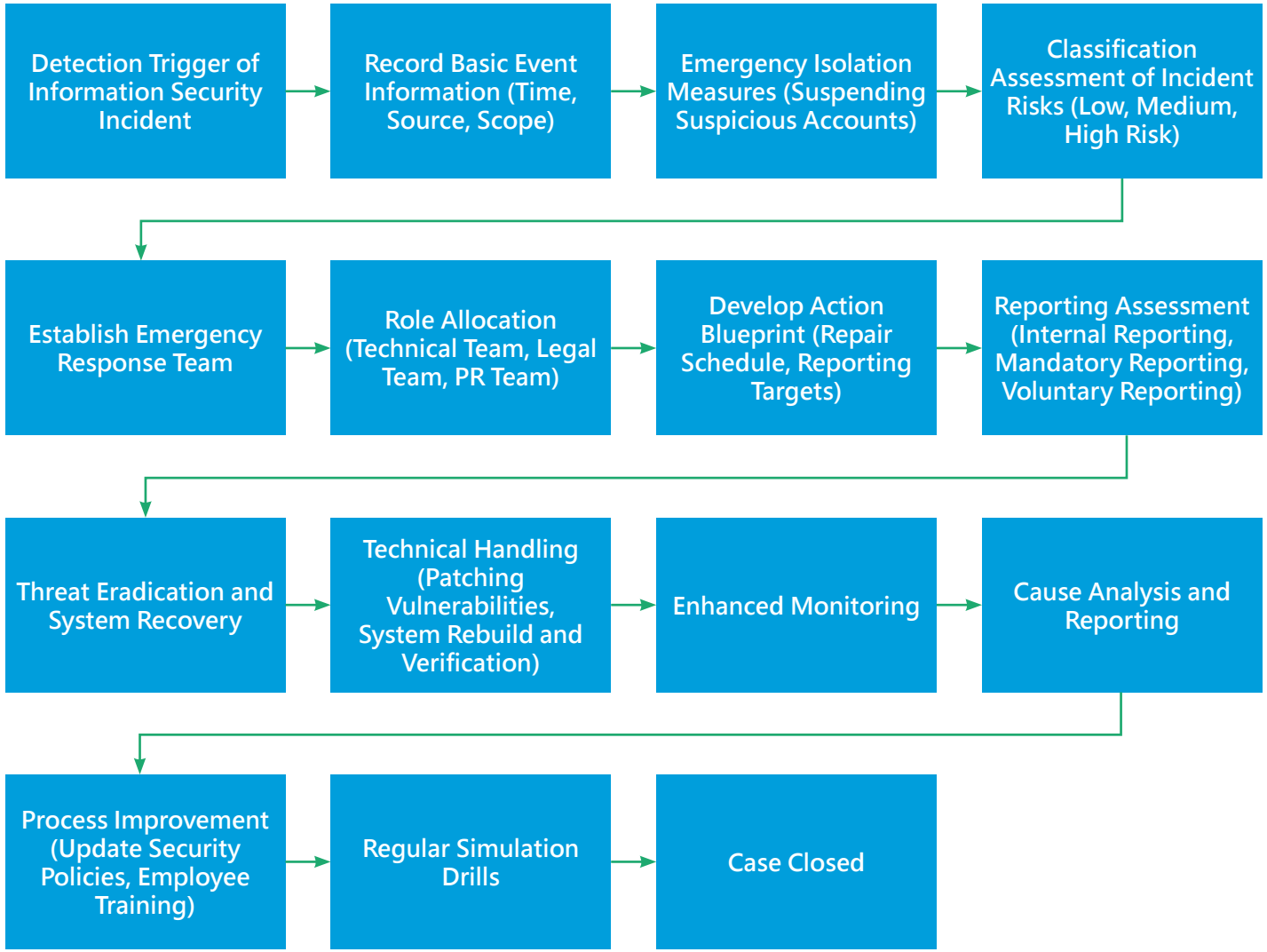
Information Security Education and Training Course Items	Trainee	Total Training Hours and Number of Participants
Online Seminar: Easily Master SOC Self-Building Essentials and Comprehensively Enhance Enterprise Security and Anti-Hacking Capabilities	Forcecon Information Department	1 hour, 4 persons
Key Information Security Training	Forcecon Sichuan Information Department	2 hours, 31 persons
Trustview Encryption Software Usage Tutorial	Forcecon Suzhou Information Department	2 hours, 3 persons
Comprehensive Information Network Case Training	Forcecon Anhui Information Department	2 hours, 2 persons
Emergency Response Plan for Network Security Incidents	The departments of Forcecon Chongqing have randomly assigned personnel to participate	1 hour, 33 persons



Information Security Reporting and Handling Procedures

Reporting Procedures

To ensure timely detection and proper handling of information security incidents, the Company has established a reporting mechanism based on the "Information Security Management Guidelines." When information systems, network equipment, or application software experience abnormalities, malfunctions, virus infections, unauthorized access, or other suspicious activities, frontline users should immediately report to the Information Management Department (MIS), and accurately record the time of occurrence, scope of impact, and initial observations.



Handling Procedures

Upon receiving a report, the Information Management Department (MIS) should immediately initiate a preliminary investigation and risk assessment to confirm the nature and scope of the incident and carry out the following actions:

Control	Isolate the affected systems or equipment to prevent further spread of the incident.
Technical Handling	Perform virus scanning, system repair, account privilege adjustment, or firewall rule update as technical measures.
Data Preservation	Back up relevant logs and data, and retain event evidence for subsequent analysis and audit.
Reporting and Feedback	Upon completion, report the handling results to the reporting unit and management, and record them in the information operation log.
Follow-up	Analyze the root cause of the incident, provide improvement suggestions, and, if necessary, revise relevant management guidelines or strengthen employee information security education and training.

In 2024, Forcecon Tech. did not experience any major information security incidents during operations, nor did it incur financial losses or related compensation due to information security issues.

Customer Privacy Protection

Forcecon Tech. places great importance on the confidentiality and security of customer data. In accordance with the "Information Security Management Guidelines" and the "Information and Communication Security Control Policy," the Company has established rigorous confidentiality mechanisms. These specify that information assets must be managed according to the principles of "least privilege," "controlled approval," and "zero trust." All business, technical, and cooperation-related data involving customers are treated as confidential information, and relevant personnel are required to sign the Non-Disclosure Agreements (NDAs) to prevent unauthorized access, use, or disclosure.

For highly confidential customer information (such as design drawings, technical specifications, contract terms, etc.), the Company requires that such data be stored only on servers or shared folders with strict access controls. It must not be transmitted via internal email, removable storage devices, or any unauthorized means. Dedicated information security personnel are responsible for log tracking and audit to prevent the risk of confidential data leakage. If disclosure of information is required by law or by government authorities, the Company will promptly notify the customers and implement necessary confidentiality measures to safeguard their legal rights and interests.

2.6 Customer Relationship Management

Forcecon Tech. upholds the core value of "prioritizing customer service," striving to meet customer needs by delivering products of the highest quality and providing the most reliable services. The Company has established quality policies, supplemented by satisfaction surveys and customer complaint handling mechanisms. **For customer complaints, the response time for the Company is set at 12 hours domestically and 72 hours internationally**. If necessary, a special complaint task force is formed to analyze the cause and propose appropriate solutions (such as returns, rework, or design changes), and the case is closed upon customer confirmation.

Customer Relationship Maintenance and Interaction Methods	Communication Frequency
Customer Complaint Communication Control Process	When a customer complaint arises, personnel from the Business Department or Quality Center must promptly inform other relevant departments via phone or email to convene a meeting and collaboratively analyze the cause. If necessary, an on-site investigation should be conducted to clarify the root cause and immediately implement corrective and preventive measures. • If it is determined that the issue falls under the customer's responsibility (rather than being a quality concern), personnel from the Business Department are required to engage in negotiations with the customer. Upon confirmation, they should proceed to cancel the complaint. • If it is determined that the issue falls under the Company's responsibility (a quality concern), it should be addressed in accordance with the "Customer Service Control Procedure", "Customer Return Control Procedure", "Nonconforming Product Control Procedure", and "Corrective and Preventive Action Control Procedure". The Quality Center must accurately record the above complaints and conduct regular monthly reviews of major complaint issues, compiling complaint handling statistics to serve as a reference for the Company's quality maintenance and improvement.

Satisfaction Survey

Forcecon Tech. conducts a customer satisfaction survey once a year, with the Marketing Department compiling feedback and performing statistical analysis. For unsatisfactory items or suggestions, responsible units propose improvements or preventive measures, which are reviewed for effectiveness by management representatives. Through customer satisfaction surveys and handling records of customer complaints and case closure tracking, the Company regularly reviews the effectiveness of customer service and uses the results as a reference for ongoing internal improvements.

The customer satisfaction survey uses a 100-point scale for quantitative scoring. In 2024, the overall average score was 87.5, exceeding the original benchmark of 80 points. In 2025, the Company will further strengthen performance in product delivery time, quality stability, and response speed, setting an overall satisfaction target of 90 points to continuously enhance the customer experience and reinforce trust among partners.

2.7 Sustainable Supply Chain Management

2.7.1 2.7.1Supplier Management Policy

To strengthen supply chain management and partner relationships, Forcecon Tech. has established multiple management policies and systems, including the "Supplier Management Procedure," "Supplier Evaluation Operation Guidelines," and "Supplier Social Responsibility Management Procedure." The Company systematically selects, evaluates, and regularly assesses suppliers to ensure their capability for long-term stable supply. Additionally, a standardized evaluation mechanism has been established to comprehensively assess suppliers in terms of quality, delivery time, service, and cost. This ensures that they adhere to high standards. A formal mechanism for handling complaints has been established to ensure timely communication and resolution channels for business ethics or disputes arising during cooperation, thereby promoting positive interaction and trust between both parties.

The Company is progressively introducing sustainable supply chain management concepts, strengthening requirements for suppliers regarding environmental protection, labor rights, occupational health and safety, and corporate social responsibility. These concepts serve as a crucial basis for supplier collaboration and ongoing operations, fostering a resilient and responsible supply network through collective efforts.

2.7.2 Supplier Evaluation and Selection

According to internal management regulations, the Company has established clear principles for the investigation and selection of suppliers. The Company actively gathers fundamental information on potential suppliers and assesses their operational conditions—such as equipment scale and production capacity—through on-site observations or interviews.

Screening Mechanism and Evaluation Items for New Suppliers

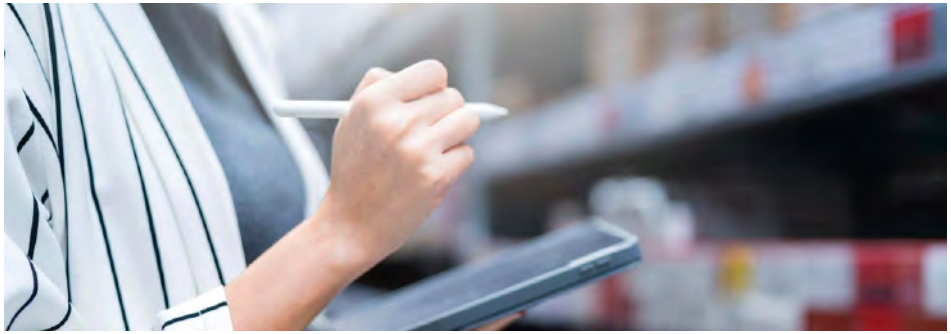
Based on internal management systems, Forcecon Tech. has established a comprehensive mechanism for screening and evaluating new suppliers. The Company conducts a preliminary screening of potential suppliers that meet operational needs based on the results of the internal "Supplier Survey Form." Three main evaluation approaches are used: written evaluation (using the "Supplier Evaluation Form" and requiring suppliers to provide supporting documents), on-site evaluation (conducting audits at the supplier's operating locations), and remote evaluation (conducting assessments via video conferencing).

Before conducting written or on-site evaluations, suppliers must complete the signing of the restricted substances regulations and the quality contract. Additionally, suppliers must sign the purchase contract, quality contract, restricted substances declaration, and "Supplier Survey Form," and provide their business license and relevant certifications such as ISO. Through these institutionalized procedures, the Company ensures that new suppliers meet standards for quality, compliance, and sustainability, thereby further strengthening the overall stability and responsible governance of the supply chain.

To align with ESG development trends, the evaluation stage also includes reviews of suppliers' compliance with environmental regulations, carbon management measures, employee health and safety conditions, and social responsibility commitments. These factors serve as essential criteria for selecting sustainable partners.

According to the "Supplier Management Procedure", supplier evaluation covers three core aspects: "**Procurement Requirements**," "**Manufacturing Capability**," and "**Quality Management and Assurance**":

Evaluation Aspect	Evaluation Content	Evaluation Weighting
Procurement Requirements	Suppliers must comply with Forcecon Tech.'s procurement requirements, including cost control, material source and compliance, to ensure the stability and compliance of the supply chain.	30%
Manufacturing Capability	Suppliers are evaluated based on production capacity, delivery punctuality, and technical level to ensure that they can fulfill the order requirements of Forcecon Tech.	30%
Quality Management and Assurance	Suppliers are required to maintain a robust quality management system, and their production capacity as well as financial status must be sound in order to ensure stable product quality.	40%



2.7.3 Supplier Evaluation Results

The Company conducts a comprehensive supplier evaluation every two years, assessing supplier performance across multiple key areas. Forcecon Tech. places great importance on supply chain management and has established a set of rigorous supplier evaluation systems to ensure that suppliers adhere to the Company's high standards, thereby maintaining stability and quality within the supply chain. The Company proactively collects basic information on vendors and records the results of supplier survey in the internal supplier survey form. All suppliers sign a declaration of compliance with restricted substance requirements, a commitment to adhere to RBA standards, and a supplier social and environmental responsibility survey form.

Supplier Identification and Management Effectiveness	2023	2024
Number of Existing Suppliers	380	342
Supplier Evaluation (Management System, Quality Management, Manufacturing Capability, Procurement Requirements)	265	291
Number of Suppliers Completing Signing of RBA Documents	139	167
Number of Suppliers Completing Environmental, Health & Safety and Social Responsibility Performance Assessment	105	117
Signing Rate	37%	49%
Assessment Rate	28%	34%

To further implement responsible supply chain management, the Company intends to progressively expand the coverage of sustainability requirements. **The future target is to achieve a 60% signing rate of RBA documents and a 50% assessment rate of environmental, health & safety and social responsibility**, thereby strengthening suppliers' commitment and practices concerning environmental, social, and governance (ESG) aspects.

Supplier Evaluation Divided into Three Grades: A, B, and C:

Grade A **90% and above:** Directly included in the list of qualified suppliers

Grade B **80%~89%:** Included in the supplier list upon verification of improvements within three months

Grade C **Below 79%:** Not eligible for inclusion in the supplier list. Improvement is required for a minimum of six months, after which re-evaluation will be conducted as necessary.

Supplier Evaluation Results

Evaluation Grade	2023	2024
Grade A	226	287
Grade B	39	4
Grade C	0	0

Based on internal management systems, Forcecon Tech. has established a systematic mechanism for ongoing supplier assessment to ensure that suppliers meet the Company's quality and operational standards. Suppliers are required to undergo regular comprehensive assessments in areas such as quality, delivery time, cooperation, and technical capability, serving as the basis for continued cooperation and risk management. During on-site audits, suppliers are required to submit a detailed improvement report within ten working days for any deficiencies found and complete all improvements within three months. If improvements are not completed within the deadline, or if the re-evaluation results fail to meet the eligibility criteria, cooperation will be terminated according to regulations. Through this audit and tracking mechanism, the Company strengthens supplier management to ensure the stability of supplier quality and continuous improvement capability, thereby enhancing overall operational resilience and sustainable competitiveness.

2.7.4 Local Procurement and Conflict Minerals

To promote local industry development and reduce reliance on foreign vendors, Forcecon Tech. adopts localized procurement that can effectively shorten communication time, and lower transportation costs and greenhouse gas emissions, while promoting mutual prosperity within the industry.

The Company designs and manufactures conductive heat pipes in-house, using copper as the primary metal raw material. The quality of copper directly affects the performance of heat dissipation modules. To stabilize copper quality and reduce supply risks, we select suppliers from multiple regions (South China, Jiangxi, Anhui, etc.) and actively promote localized sourcing to diversify supply and avoid regional factors affecting material supply for production. Therefore, Forcecon Tech. will continue to increase the proportion of localized procurement. In 2024, among the top ten suppliers by procurement amount, eight were local suppliers.

Local Procurement Statistics (Number of Suppliers)

Item / Year	2023	2024
Local Suppliers (Number)	128	130
Non-local Suppliers (Number)	252	212
Total (Number)	380	342
Proportion of Local Procurement Transactions (%)	33.6%	38.0%

Note: Local suppliers refer to those whose goods originate from regions where Forcecon's main production sites are located (Forcecon, Forcecon Suzhou, Forcecon Anhui, Forcecon Chongqing, Forcecon Sichuan).

Local Procurement Statistics (Supplier Purchase Amount)

Item / Year	2023	2024
Local Suppliers (NT$ Thousand)	$803,737	$830,001
Non-local Suppliers (NT$ Thousand)	$1,447,597	$1,883,665
Total (NT$ Thousand)	$2,251,334	$2,713,666
Proportion of Local Procurement Transactions (%)	35.7%	30.6%

Note: Local suppliers refer to those whose goods originate from regions where Forcecon's main production sites are located (Forcecon, Forcecon Suzhou, Forcecon Anhui, Forcecon Chongqing, Forcecon Sichuan).

Conflict Minerals

Metals such as gold, tantalum, tin, tungsten, cobalt, and mica are critical raw materials indispensable to the Company's products. Some of these minerals are sourced from regions associated with forced labor, armed conflict, and severe human rights violations, such as the Democratic Republic of the Congo and its neighboring countries. Forcecon Tech. has established a conflict minerals management system, clearly stating its position of "not supporting or using" minerals sourced from conflict regions, and requires all suppliers to conduct investigations and provide declarations regarding the sources of relevant metals contained in their products. In addition, suppliers must sign the "Declaration of Metal Conflict-Free" and provide relevant supporting materials. If it is verified that a supplier uses conflict minerals, the Company will mandate an immediate cessation of procurement and usage. Furthermore, the supplier will be required to propose alternative sources along with a concrete improvement plan.

During the reporting year, the Company did not identify any violations or non-compliance concerning the management of conflict minerals.

3

Environmentally Friendly

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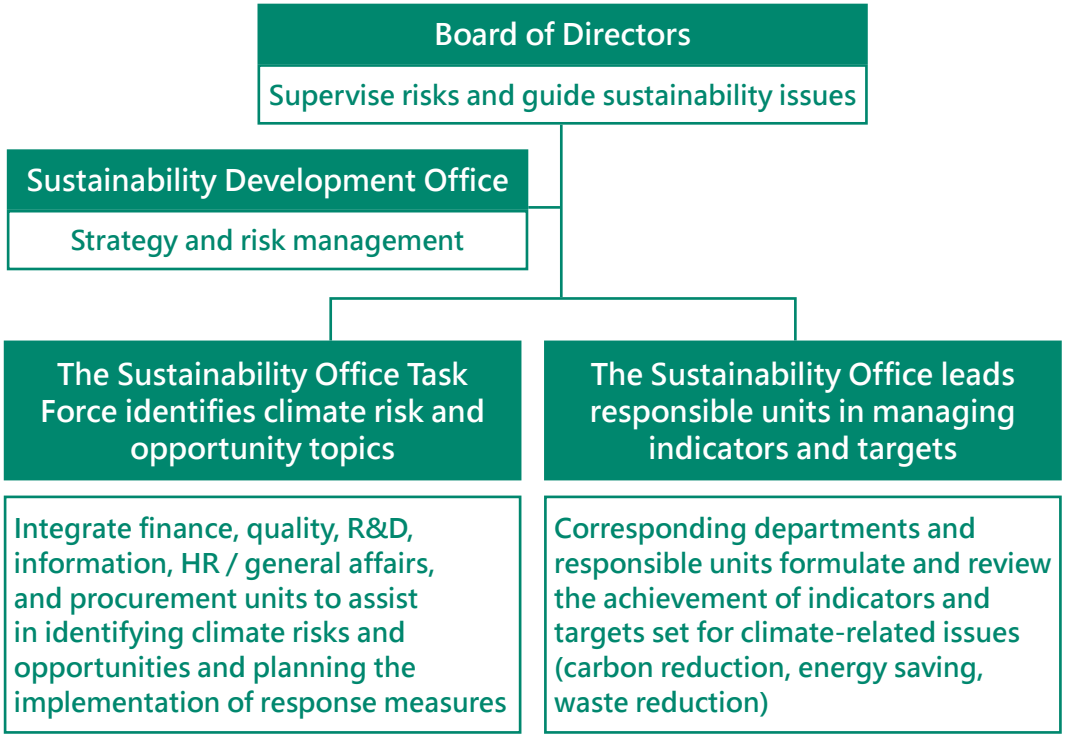
3.1 Climate Change Response

With the increasing frequency of extreme weather events such as typhoons, floods, heavy rains, and droughts, the intensity of environmental impacts continues to rise, potentially affecting business operations. Referring to the "Sustainable Development Roadmap for Listed Companies," starting in 2024, the Company has adopted the framework of the Task Force on Climate-related Financial Disclosures (TCFD) to identify the impacts of climate risks and opportunities, assess management goals for responding to these risks and opportunities, and formulate corresponding measures. Forcecon Tech. places great importance on the potential impact of climate change on operations and sustainable development. In accordance with the four pillars of TCFD—"Governance", "Strategy", "Risk Management", and "Indicators and Targets"—the Company discloses the potential impacts of climate risks and opportunities, as well as its operational strategies to address these impacts, aiming to reduce the potential negative effects of climate issues on operations and enhance climate resilience. The Company aims not only to effectively manage climate risks but also to strengthen its climate governance capabilities, steadily advancing toward low-carbon transformation and sustainability goals.

3.1.1 Climate Governance

The highest supervisory body for climate governance at Forcecon Tech. is the Board of Directors, which is responsible for overseeing climate-related management. The Chairman serves as the Chair of the Sustainability Development Committee, reporting annually to the Board on climate-related impact assessments, project progress, and performance outcomes. The Sustainability Development Office coordinates the overall operational sustainability strategy and convenes relevant departments responsible for climate issues to identify climate risks and opportunities, as well as management indicators and targets. Climate risks and opportunities are identified and discussed with the corresponding departments to develop management and response measures, with direct reporting of climate issue performance to the Chairman, including climate change risk trends, greenhouse gas inventory and verification progress, energy-saving and carbon-reduction results, and transition planning. The climate issue strategies confirmed by the Board are implemented by the Sustainability Development Office, which leads responsible departments to realize indicators and regularly discuss response strategies and execution.



3.1.2 Climate Strategy and Risk Management

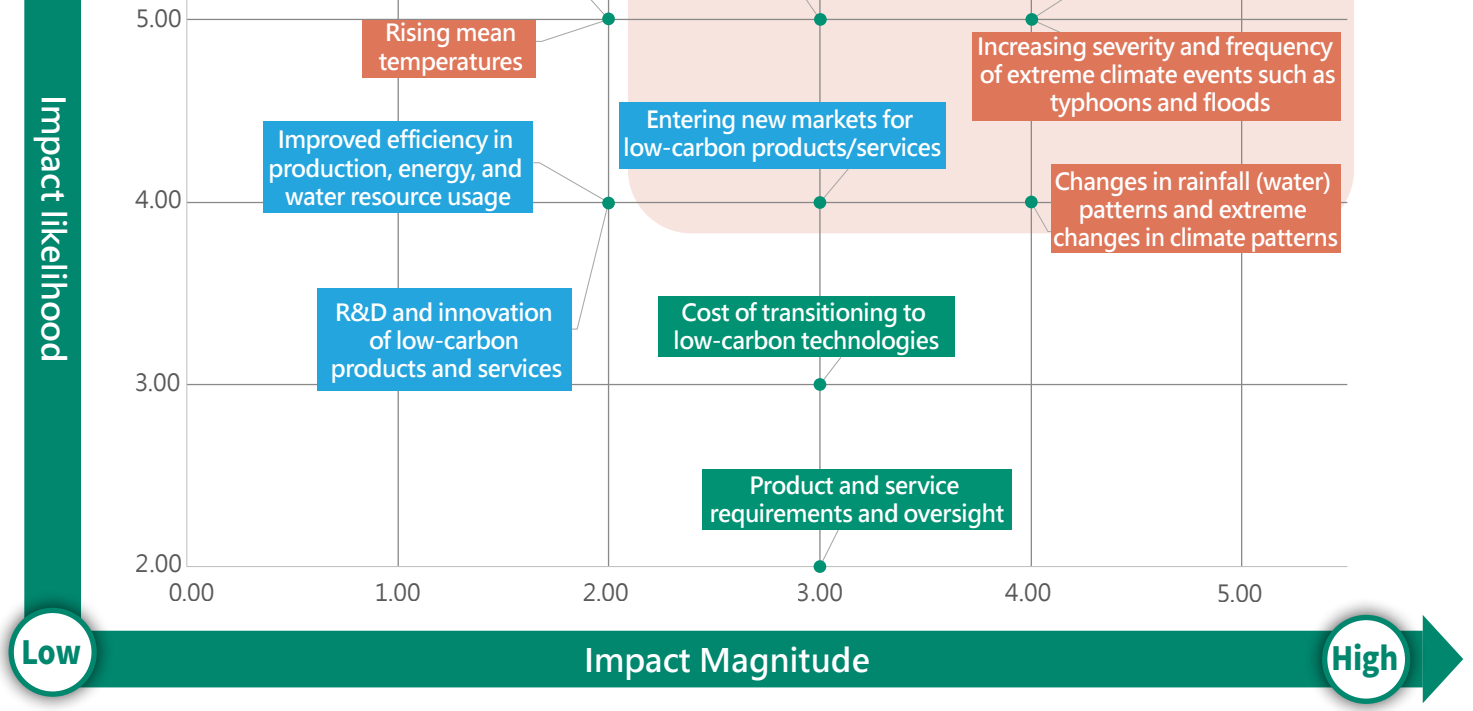
Identification and Assessment Process for Climate Risks and Opportunities

Collect climate-related risk and opportunity issues	Inventory and assess climate-related risk and opportunity issues	Identify and analyze significant climate risks and opportunities	Manage significant climate risks and opportunities
Climate risks and opportunities relevant to the industry are collected and identified based on TCFD-recommended risks and opportunities, and considering industry characteristics, publicly disclosed information from leading domestic and international companies, relevant regulations, market trends, and third-party research reports.	Relevant units understand the definitions of each climate risk and opportunity issue. Analyze domestic and international regulations, market and technology trends, and further discuss the likelihood, impact magnitude, and timing of each issue's potential impact on the Company.	Conduct cross-departmental discussions and analysis, assessing risk values based on likelihood (L) and impact magnitude (M). Identify climate risk and opportunity issues that are significant to the Company.	After confirming risk and opportunity factors, formulate specific control measures or response plans and establish management targets based on current operational status and planning of the Company.

Identify significant climate risks and opportunities

Through the identification mechanism of climate-related risks and opportunities, Forcecon Tech. collects five transition risks, three physical risks, and three opportunity issues based on industry characteristics, trends, and current status and planning of the Company. After in-depth discussion and evaluation by each business unit regarding the likelihood and impact magnitude of these climate issues on the Company, the two most significant transition risks, two most significant physical risks, and one opportunity issue were identified for Forcecon Tech.

Significant climate risks and opportunities



Financial Impact and Response Actions for Significant Climate Risks and Opportunities

The two identified transition risks are: "Increasingly stringent stakeholder requirements for supply chain carbon management" and "Stakeholder requirements for low-carbon and high-performance product specifications." The two physical risks are: "Increasing severity and frequency of extreme climate events such as typhoons and floods" and "Changes in rainfall (water) patterns and extreme changes in climate patterns." The identified opportunity is: "Entering new markets for low-carbon products / services." For these significant climate risks and opportunities, Forcecon Tech. will further assess their potential impact on operations and finances, and, based on the assessment, develop corresponding response strategies and management measures.

Forcecon Tech.'s Response and Management of Significant Climate Risks and Opportunities

Climate Risks and Opportunities		Potential Impact on Forcecon Tech.	Position of Impact in the Value Chain	Impact Timeline	Financial Impact	Adaptation and Management Strategies
Climate Risks						
Transition Risks	**Increasingly stringent stakeholder requirements for supply chain carbon management**	In response to the net-zero transition trend, Taiwan's "Sustainable Development Roadmap for Listed Companies" and the "Climate Change Response Act" and other climate-related regulations require assessment of potential impacts as follows: • Starting in 2026, Forcecon Tech. will be legally obligated to disclose the carbon emissions of its parent company for the previous year on an annual basis. Furthermore, beginning in 2028, it will also be required to report the assurance status of those emissions from the prior year. Non-compliance with these regulations may result in penalties. • Customers expect that the carbon emission intensity in 2025 will be lower than that of the previous year. Failure to achieve this target will lead to point deductions in the annual supplier evaluation, which may adversely impact future collaborations and opportunities for new projects.	• Upstream Supply Chain • Own Operations • Downstream Customers	Short-term (0-3 years)	• If the supplier is unable to fulfill the customer's carbon reduction targets, there may be a decline in cooperation and order volume. • Failure to meet stakeholder requirements regarding carbon issues may result in loss of orders and market share. • Failure to comply with reporting or payment obligations may lead to increased expenses related to taxes, fines, and litigation. • Replacing low-efficiency equipment and building green plants lead to an increase in capital expenditures and operational costs.	• To ensure compliance with regulations, Forcecon Tech. integrates sustainability and greenhouse gas inventory information across all group sites and has obtained third-party external verification under ISO 14064. • To enhance energy efficiency, the implementation of ISO 50001 energy management has been undertaken. • Product carbon management has been enhanced through the implementation of ISO 14067 certification for product carbon footprints. • A digital carbon management platform has been developed to guide the supply chain, consolidate internal and external carbon data and Scope 3 supply chain information, and simulate product carbon footprint calculations.

Climate Risks and Opportunities		Potential Impact on Forcecon Tech.	Position of Impact in the Value Chain	Impact Timeline	Financial Impact	Adaptation and Management Strategies
Transition Risks	**takeholder requirements for low-carbon and high-performance product specifications**	• With the global trend toward net-zero emissions, customers are demanding low-carbon and high-performance products / services. The Company must provide products that align with brand customers' expectations for energy saving and environmental protection, such as high airflow, low power consumption, and low noise characteristics. • As the demand for artificial intelligence (AI) computing continues to rise, application scenarios such as data centers, high-performance computing equipment, and servers are increasingly requiring stringent cooling performance. Traditional air cooling solutions are approaching their performance bottlenecks, necessitating the development of new technologies such as water cooling or immersion cooling to meet the needs of high-power equipment.	• Own Operations	Mid-term (3-10 years)	• Procure and use low-carbon raw materials and invest in R&D to reduce product energy consumption and increase operational costs. • Replacing low-efficiency equipment and building green plants lead to an increase in capital expenditures and operational costs. • If product energy efficiency does not meet customer requirements, products may be excluded from brand procurement lists, resulting in fewer orders and reduced revenue.	• Forcecon Tech. has established a professional wind tunnel and acoustics laboratory to conduct research and development on high-performance heat dissipation technologies. By leveraging simulation technologies, the Company accurately monitors airflow and heat transfer behaviors, accelerating design iterations and enhancing performance. • We continue to invest in thermal management solutions for our products, including water cooling modules, immersion cooling, vapor chambers (VC), and vacuum chamber vapor chambers (SVC). Our efforts aim to significantly enhance cooling efficiency to meet customers' demands for high-performance and energy-saving solutions.
Physical Risks	**Increasing severity and frequency of extreme climate events such as typhoons and floods**	• The severity and frequency of extreme weather events such as typhoons, floods, or landslides continue to escalate, potentially leading to disasters like flooding. This may lead to water and power outages at the plants, equipment damage, deterioration of water quality, disruption of raw material logistics, and increases in water prices. For example, in 2024, typhoons caused damage to the plants of Forcecon Suzhou and Forcecon Chongqing, resulting in operational risks such as production disruptions and losses from disaster recovery.	• Upstream Supply Chain • Own Operations • Downstream Customers	Short-term (0-3 years)	• Shortages or transportation disruptions in the upstream supply chain affect raw material prices, increasing the cost of raw materials required for operations. • Damage to plants or equipment leads to asset impairment or increases in capital expenditure and operational costs for procurement and maintenance of raw materials. • Factors such as supply chain interruptions, water and power outages, and employees' inability to report to work lead to operational disturbances. These issues ultimately result in diminished production capacity and a decline in revenue.	• Assess the risk of wind disasters, droughts, and floods at plant sites, and develop and implement risk mitigation measures. • Reinforce doors, windows, and rolling shutters in existing plant buildings to enhance the disaster resilience of plant structures and reduce future disaster losses. • Face cost risks such as asset damage caused by wind disasters and rising insurance premiums. • Assess insurance coverage and asset protection status to reasonably allocate premiums for risk transfer. • Develop backup dispatch and disaster prevention plans for each site to maintain stable shipments. • Enhance building disaster resistance and operational resilience; ensure personnel safety and avoid large-scale operational interruptions during disasters.

Climate Risks and Opportunities		Potential Impact on Forcecon Tech.	Position of Impact in the Value Chain	Impact Timeline	Financial Impact	Adaptation and Management Strategies
Physical Risks	**Changes in precipitation (water) patterns and extreme variations in climate patterns**	• Risks such as uneven rainfall distribution (increased precipitation during wet seasons and reduced rainfall in dry seasons) are on the rise, leading to operational interruptions at plant sites, production delays, and impacts on logistics delivery time. Consequently, these challenges undermine customer trust and result in decreased revenue. For example, in 2024, significant rainfall in southern China and water shortages at Taiwan plant resulted in partial water rationing across certain regions. This situation adversely affected manufacturing processes and daily operations, leading to operational risks.	• Own Operations	Short-term (less than 3 years)	• Power and water restrictions and unstable voltage increase the cost of energy and water resources required for operations. • Factors such as supply chain interruptions, water and power outages, and employees' inability to report to work lead to operational disturbances. These issues ultimately result in diminished production capacity and a decline in revenue.	• Install solar panel facilities to increase the rate of renewable energy self-sufficiency. • In response to extreme weather conditions, production processes are distributed among nearby plants within the Forcecon Group to ensure backup dispatches. • Implement water resource recycling and reuse projects at each plant site.
Climate opportunities						
Market	**Entering new markets for low-carbon products / services**	• International customers place a high priority on low-carbon products and anticipate that their suppliers will intensify research and development efforts in product design and material recycling. This demand is driving the creation of new products tailored to meet customer needs. • Actively showcase achievements in carbon reduction design and material improvements to boost market competitiveness and strengthen long-term partnerships with customers.	• Own Operations • Downstream Customers	Mid-term (3-10 years)	• Expand market share and visibility of low-carbon products to attract more customers and increase revenue. • Proactively addressing low-carbon requirements empowers the Company to strengthen its climate adaptation capabilities, thereby enhancing financial performance and bolstering investor confidence. • Participating in the carbon trading market increases asset and brand value, further enhancing public perception.	• Adopt raw materials with low carbon footprints or recycled materials, such as using ocean-bound plastic (OBP) for notebook fan products and SCS Global Services-certified recycled copper JT11050 for fan modules. • High-efficiency water cooling and immersion cooling solutions, combined with digital simulation and wind tunnel acoustics laboratory analysis, enhance thermal management and energy efficiency strategies. We remain committed to investing research and development resources in the creation of energy-saving products. • Assess the feasibility of green power procurement, carbon credit trading, and green financial instruments to expand green business opportunities.

3.1.3 Indicators and Goals

The Company has conducted a thorough identification of key risk and opportunity areas, assessed their potential impacts on the business, and developed appropriate response plans. To effectively monitor the implementation of each plan, Forcecon Tech. has further established relevant indicators and goals. The Sustainability Development Office reviews the performance of each indicator and goal, and annually reports on climate issues and greenhouse gas inventories to the Sustainability Development Committee to facilitate strategic recommendations. To deepen future climate governance, the Company will refer to the TCFD framework for scenario analysis and improved climate issue management.

Climate Risks and Opportunities			Indicators and Goals
Climate Risks			
Transition Risks	**Increasingly stringent stakeholder requirements for supply chain carbon management**	Short-term	• Complete a comprehensive Scope 3 inventory by 2025 to strengthen the integrity of carbon management. • Establish a data system for supply chain carbon emissions and launch a supplier sustainability assessment mechanism by 2026. • Promote product carbon footprint calculations and expand the application of lifecycle carbon data in 2026 to ensure compliance with disclosure and carbon reduction requirements from major brands and markets.
		Mid- to long-term	• Set a carbon intensity reduction goal of 30% compared to 2024 by 2030 (deleted). • Set a target to achieve a 30% reduction in carbon emission intensity compared to 2024 by 2030, covering Scope 1 and Scope 2. • Achieve net zero emissions by 2050.
	Stakeholder requirements for low-carbon and high-performance product specifications	Short-term	• Enhance the performance of thermal management products and introduce water cooling and immersion technologies for high-end application markets. • High-efficiency automated equipment and energy-saving systems, including air compressors, air conditioning equipment, water cooling, and intelligent process optimization systems, achieve carbon reduction targets by improving yield and reducing energy consumption.
		Mid- to long-term	• Improve R&D efficiency through digital simulation and expand the range of high-performance products. • Develop a heat dissipation management platform with energy-saving benefits and compliance with low-carbon trends, comprehensively improving product energy efficiency and market competitiveness for customers.

Climate Risks and Opportunities			Indicators and Goals
Physical Risks	**Increasing severity and frequency of extreme climate events such as typhoons and floods**	Short-term	• Conduct annual risk assessments and emergency response measures. • Annually assess insurance coverage and asset protection status.
	Changes in precipitation (water) patterns and extreme variations in climate patterns	Short-term	• Establish water resource recycling systems. • Regularly inspect and maintain emergency generators at each plant.
			• Promote green energy deployment and install solar power generation equipment to increase the proportion of renewable energy use by an additional 5%. • Effectively establish the proportion of renewable energy use and achieve a 30% reduction in carbon emission intensity.
Climate Opportunities			
Market	**Entering new markets for low-carbon products / services**	Short-term	• Plan the integration of low-carbon and recycled materials into the product line. • Recycle the resources, including the introduction of 50–80% recycled plastic in product packaging and trays, to reduce resource consumption and waste generation.
		Mid- to long-term	• Establish a low-carbon product portfolio and supply chain collaboration platform for carbon data management. • Enhance the adoption of low-carbon products and services among customers. • Continue green transformation and participate in the carbon credit and green power markets.

3.2 Operational Environment Management

Forcecon Tech. addresses customer requirements by developing environmentally sustainable products. Through the implementation of comprehensive product management policies and processes, we ensure that each step adheres to the quality and safety standards. To improve internal operational efficiency, enhance market competitiveness, and strengthen customer trust, all our operating sites have implemented the ISO 9001 quality management system, ensuring product quality consistency in accordance with international standards. Through project innovation and continuous improvement, our products fully meet safety requirements. In 2024, the Company reported no incidents of violations concerning product quality, health, or safety regulations.

Forcecon Tech. has joined the "Taiwan Climate Partnership" and established resource and energy control management procedures, and systematically manages through ISO 14001 Environmental Management System, ISO 50001:2018 Energy Management System, and ISO 14064-1:2018 Greenhouse Gas Inventory Standard. For details, please refer to Appendix 5.1 Management Systems. We also invest in renewable energy equipment and increase the proportion of green energy use, while gradually planning energy management, air conditioning management, and water resource management for each plant to enhance environmental protection and minimize environmental impact.

In 2024, the Company reported no incidents of violations concerning product quality, health, or safety regulations.

3.2.1 Energy Management

We have always focused on source improvement as our core strategy. Based on quality and environmental policies and the "Energy Management Manual," we establish and implement quality / environment / energy management, including energy consumption, monitoring and maintenance of energy equipment, and promotion and enhancement of employee energy-saving awareness. The Company will persist in implementing the ISO 50001 management system for energy conservation, carbon reduction, and energy management at each plant, optimizing equipment management and improving energy efficiency. The proportion of renewable energy in 2024 increased compared to 2023.

Types of Energy	2023	2024
Percentage of Renewable Energy Consumption	1.39%	1.83%
Percentage of Electricity Supplied by Power Company	98.61%	98.17%

The Company regularly monitors and reports on energy usage. For detailed energy data, please refer to the table below:

Types of Energy		Unit	2023	2024
Non-renewable Energy Source	Gasoline	GJ	942.58	1,309.18
	Diesel	GJ	209.87	244.03
	Purchased Electricity	GJ	135,944.74	164,998.39
Renewable Energy Source	Solar Energy	GJ	1,915.35	3,080.39
Total Energy Consumption		GJ	139,012.54	169,631.98
Total Revenue		NT$ million	8,342.73	9,001.17
Energy Intensity		GJ / NT$ million	16.66	18.85

Note 1: The calculation scope includes Forcecon in the Taiwan region, Forcecon Suzhou, Forcecon Anhui, Forcecon Chongqing, and Forcecon Sichuan.

Note 2: Purchased electricity is converted based on 3.6GJ per 1,000 kWh. Gasoline is calculated according to the "Net Calorific Value of Energy Products" and "Abbreviation & Equivalents of Energy Units" from the Energy Administration, Ministry of Economic Affairs: (1) 1kcal = 4.187kJ, (2) Gasoline 7,800kcal/L, (3) Diesel 8,400kcal/L, (4) Purchased electricity 0.0036GJ/kWh.

Note 3: Energy intensity only accounts for internal organizational energy consumption.

Expand Green Energy and Renewable Energy Measures

Forcecon Tech. evaluates energy-saving facilities to reduce process energy consumption and follows the ISO 5001 energy management system. In 2024, solar power generation was 447,075.00 kWh for Forcecon Suzhou and 408,587.80 kWh for Forcecon Chongqing, equivalent to a reduction of approximately 459,148.66kgCO_2e emissions.

Plant	Renewable Energy Items	2024 Renewable Energy Consumption (kWh)	2024 Carbon Reduction Benefits (metric tons of carbon dioxide equivalent))
Forcecon Suzhou	Solar Power Generation	447,075.00	239,900.45
Forcecon Chongqing	Solar Power Generation	408,587.80	219,248.21
Total		**855,662.80**	**459,148.66**

Note: According to the carbon dioxide emission factor for electricity published by the Ministry of Ecology and Environment on December 26, 2024, the average emission factor for purchased electricity in China is 0.5366 kgCO_2/kWh. Based on this, it is estimated that the solar power systems installed by the Company can reduce approximately 459,148.66 kgCO_2e in emissions annually.

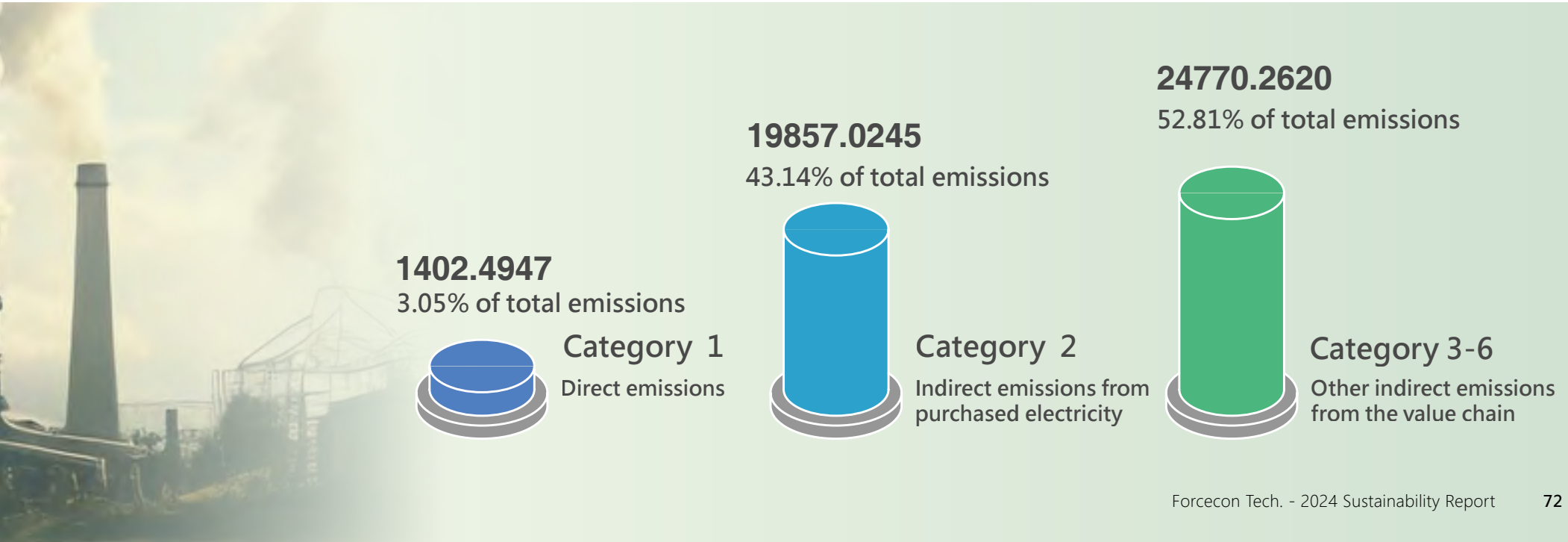
3.2.2 Greenhouse Gas Management

Inventory Method

Forcecon Tech. follows the ISO 14064-1:2018 standard for greenhouse gas inventory, setting organizational boundaries using the operational control approach. For 2024, the organizational boundary includes Forcecon in the Taiwan region and the operating sites in China: Forcecon Suzhou, Forcecon Anhui, Forcecon Sichuan, and Forcecon Chongqing. The total greenhouse gas emissions for the group amount to 46,029.7812 metric tons CO_2e, and third-party verification has been secured.

Greenhouse Gas Data Performance

The Company adheres to the carbon reduction and emission disclosure requirements set forth by the regulations of each operating site, such as Taiwan's "Sustainable Development Roadmap for Listed Companies" and the global shared vision of net-zero emissions by 2050. In 2024, the Company's Category 1 (Scope 1) direct emissions were 1,402.4947 metric tons CO_2e, accounting for 3.05% of total emissions; Category 2 (Scope 2) indirect emissions from purchased electricity were 19,857.0245 metric tons CO_2e, accounting for 43.14%; Category 3–6 (Scope 3) other indirect emissions from the value chain were 24,770.2620 metric tons CO_2e, accounting for 52.81% of total emissions. Forcecon Tech.'s greenhouse gas intensity for the operational scope of 2024 (Category 1 and Category 2) was measured at 2.36 metric tons CO_2e per NT$1 million.



For detailed emission data, please refer to the table below:

Item	Year	2022		2023		2024	
		Emissions (metric tons CO_2e)	Proportion (%)	Emissions (metric tons CO_2e)	Proportion (%)	Emissions (metric tons CO_2e)	Proportion (%)
Category 1	Direct greenhouse gas emissions and removals	1,0134.026	4.84	1,114.7077	4.84	1,402.4947	3.05
Category 2	Indirect greenhouse gas emissions from energy inputs	18,597.0075	88.88	20,866.8261	90.66	19,857.0245	43.14
Category 3	Indirect greenhouse gas emissions from transportation	1,032.7794	4.94	614.7993	2.67	656.4558	1.42
Category 4	Indirect greenhouse gas emissions from products used by the organization	281.2743	1.34	420.1949	1.83	24,113.8062	52.39
Total (metric tons CO_2e)		**20,924.4638**		**23,016.5280**		**46,029.7812**	
Greenhouse gas emission intensity: Category 1 & Category 2 Note 7 (metric tons CO_2e per NT$1 million)		**2.64**		**2.63**		**2.36**	

Note 1: The seven greenhouse gases are carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3). Forcecon Tech. does not release PFCs or SF_6 greenhouse gases.

Note 2: In 2022 and 2023, the organizational boundary included Forcecon in the Taiwan region, Forcecon Suzhou, Forcecon Sichuan, and Forcecon Chongqing.

Note 3: For 2024, the organizational boundary includes Forcecon in the Taiwan region and the operating sites in China: Forcecon Suzhou, Forcecon Anhui, Forcecon Sichuan, and Forcecon Chongqing.

Note 4: Category 1 emission sources include emergency generators, kitchen gas, fuel for company vehicles, welding rods for processes, air conditioning refrigerants, lawn mowers and forklifts, and septic tanks; Category 2 emission source is purchased electricity; Category 3–6 emission sources, after significance assessment, include Category 3 upstream and downstream transportation and distribution, employee commuting and business travel, and Category 4 fuel and energy-related activities and operational waste.

Note 5: Emission calculations primarily use the emission factor method: Emissions = activity data × emission factor × global warming potential (GWP). The GWP values refer to the 100-year global warming potential coefficients from the IPCC 2021 Sixth Assessment Report: CO_2 is assigned a value of 1, CH_4 has a value of 27.9, and N_2O is valued at 273.

Note 6: Category 1 factors mainly reference the Greenhouse Gas Emission Factor Management Table version 6.0.4 of the Ministry of Environment, and the welding rod usage emission factors are obtained via mass balance method; Category 2 Taiwan electricity emission factor references the 2025 announcement of the Energy Administration, Ministry of Economic Affairs concerning the 2024 value of 0.474 kgCO_2e/kWh, and the electricity emission factor in China references the 2024 announcement of the Ministry of Ecology and Environment concerning the 2022 value of 0.5366 kgCO_2e/kWh; Category 3 and Category 4 factors mainly reference the Product Carbon Footprint Information Network in the Taiwan region and the Product Life Cycle Emission Factor Database in China.

Note 7: Greenhouse gas emission intensity = (Category 1 + Category 2) ÷ revenue.

Other Air Pollutant Emissions

All plants of the Company adhere to local air pollution emission regulations, have secured the requisite emission permits, and employ the best available technologies for pollutant treatment. We engage third-party testing agencies on an annual basis to measure the concentration of emissions from plant pipelines, all of which are below local regulatory standards, in compliance with group control specifications. We continually strengthen management measures and increase the frequency of activated carbon replacement in the air pollution control equipment.

Reduction Actions and Performance

The primary source of greenhouse gas emissions for the Company is purchased electricity, which includes electricity used at operating sites. In the future, we intend to reduce electricity consumption in plants and offices by implementing energy-saving measures and equipment upgrades, evaluating and replacing outdated lighting with LED energy-saving systems, adopting low-carbon technologies, and enhancing energy management systems. We take an active approach to managing lighting, wiring, and air conditioning equipment and schedules, and are proactively installing self-use renewable energy and evaluating the acquisition of renewable energy certificates.

Forcecon Tech. has designated 2024 as the baseline year and established short-term reduction targets for the upcoming decade, planning reduction pathways and carbon reduction projects for Scopes 1, 2, and 3. Forcecon Tech. has set the Science-based Target (SBT), conducted company-wide greenhouse gas inventories for Scopes 1, 2, and 3, and publicly committed to the Science Based Targets initiative (SBTi) in April 2025.

3.2.3 Water Resource Management

In response to increasingly uneven rainfall due to climate change, such as extreme heavy rain and regional water shortages, the Company will enhance water resource resilience. We have implemented site-specific water supply and discharge mechanisms at our plants and regularly review their compliance. Future operating sites will identify water-saving opportunities and evaluate the installation of water resource recycling and reuse facilities to reduce dependence on a single tap water source and mitigate the impact of water restrictions during droughts.

Forcecon Tech.'s operational water usage primarily derives from the municipal public water supply. Forcecon in the Taiwan region does not engage in process operations; instead, water is utilized for operational activities and the daily needs of employees. Wastewater discharge at the plants in China, including Forcecon Sichuan, Forcecon Suzhou, Forcecon Chongqing, and Forcecon Anhui, is fully compliant with local regulations, with wastewater collected via pipelines and discharged after treatment at sewage treatment plants.

In 2024, Forcecon Tech. reported a total water withdrawal of 370.0973 million liters, resulting in a water use intensity of 0.1360 million liters per person. There were no violations recorded during this period.

Water Resource Usage and Water Use Intensity

Item		Unit	2023	2024
Water Withdrawal Note 1	Tap Water	million liters	287.0200	370.0973
	Total Water Withdrawal	million liters	287.0230	370.0973
Wastewater Discharge		million liters	53.8365	101.9686
Water Consumption		million liters	233.1865	268.1287
Number of Full-time Employees		person	1,669	2,721
Water Use Intensity Note 6		Million liters / person	0.1720	0.1360

Note 1: The Xinzhuang plant in the Taiwan region, and Forcecon Sichuan, Forcecon Suzhou, Forcecon Chongqing, and Forcecon Anhui plants in China all use tap water. The water withdrawal at the Zhubei office in Taiwan includes both tap water and groundwater, with a small amount of groundwater withdrawn in accordance with local regulations for flushing employee restroom. Due to the minimal amount in 2024, this quantity was not included in the overall water withdrawal statistics.

Note 2: 1 unit of water = 1 cubic meter = 0.001 million liters.

Note 3: Third-party water refers to municipal supply provided by the water company, sourced from surface water, all of which is freshwater (≤ 1,000 mg/L total dissolved solids). Calculation method is based on water bill records.

Note 4: Water consumption = water withdrawal - water discharge.

Note 5: Water use intensity = water withdrawal ÷ number of full-time employees.

Note 6: The water withdrawal data for 2023 was revised to include Forcecon's Xinzhuang plant in the Taiwan region and Forcecon Anhui plant.

Note 7: The total number of employees in 2024 does not account for Forcecon Hà Nam.

Water Resource Management Practices

The Company has established a water management system, installed water-saving devices in office areas, and strengthened employee education on daily water conservation and environmental awareness. The Zhubei office and Xinzhuang plant primarily function as R&D quality centers and assembly sites, conducting material and cooling equipment tests and assembly operations, without the discharge of process or industrial wastewater. In production plants (such as the plants in Suzhou, Chongqing, and Sichuan), we conduct water quality testing, discharge, and recycling management according to the "Wastewater Monitoring and Treatment Procedures." For example, water used in conduit production is treated and recycled for reuse in conduit and painting processes. Water resource management measures at each operating site are summarized in the table below.

Site	Type of Discharge	Management Measures
Zhubei Office	Domestic Sewage	No wastewater is discharged from the process; all wastewater is piped to the public sewage system at Hsinchu County for unified treatment.
Xinzhuang Plant	Domestic Sewage	No wastewater is discharged from the process; all wastewater is piped to the public sewage system at New Taipei City for unified treatment.
Forcecon Suzhou Forcecon Anhui Forcecon Chongqing Forcecon Sichuan	Domestic Sewage Industrial Wastewater	1. Establish the "Wastewater Monitoring and Treatment Procedures" 2. Outsourced water quality testing: • Daily sampling and monitoring of pH (6.5–8.5), copper ions, and conductivity • Monthly monitoring of rainwater outlets • Semiannual monitoring of sewage outlets 3. Discharge and recycling management 4. Partial recycling and reuse after treatment, e.g., reuse in conduit and painting processes; solvents outsourced to qualified third-party contractors for disposal. 5. Full-process recordkeeping management

3.2.4 Waste Management

To effectively reduce waste generated during operations and promote resource reuse and proper waste disposal, Forcecon Tech. inventories the waste generated throughout the value chain, reviews the generation of potential waste at each stage from raw material input, processing, packaging, and transportation to product returns from downstream customers, and manages waste classification (excluding products sold and disposed of independently by customers). We follow local waste policies and have established management measures in line with the Company's procedures, including the "Management Procedure for Hazardous Waste," "Management Regulations for Hazardous Material Warehouses," and "Management Procedure for Chemical Hazardous Materials."

During the raw material, R&D, certain production, and packaging / transportation stages, non-hazardous waste is mainly generated, including domestic waste, empty barrels, and waste sludge. The recycling section covers items such as cardboard boxes, scrap metal, and waste plastics, which are collected and processed through a recycling system by third-party environmental companies. The transportation and control process of hazardous waste involves placing waste in designated storage areas within the plant, recording the "Hazardous Waste Transfer Manifest" and filling out the "Hazardous Waste In / Out Registration Form." All transportation is reported in accordance with the required triplicate manifest procedures by law. Irregular monthly on-site inspections and audits are conducted to verify the temporary storage of hazardous waste. If any abnormal situation arises, the emergency and disaster prevention measures in the "Hazardous Waste Management System" are activated to ensure workplace safety. For details, please refer to 4.5 Occupational Safety and Health.

Stage	Type	Type of Waste	Storage Method	Management Measures
Input	Raw Material Packaging (e.g., Cardboard Boxes, Pallets)	Non-hazardous Industrial Waste	Dust Box / Eco Bins	Establish Classification and Recycling System
Process – R&D	Defective products, discarded parts, waste liquids, packaging materials, and recyclable waste (scrap metal / glass bottles / plastic bottles) generated during R&D	Non-hazardous Industrial Waste	Dust Box / Eco Bins	Strengthen employee education and training, collaborate with environmental processing plants, and implement classification and storage.
Process – Production	Defective products, discarded parts, and waste liquids generated during the process	Hazardous industrial waste	Designated area within the plant	• Waste liquids, such as waste mineral oil, mineral oil-containing waste liquids, organic solvent cleaning wastewater, and acid-containing waste liquids are treated by chemical methods. • Divide storage areas by the nature of waste. Hazardous waste must be stored separately in sealed warehouses with warning signs posted. • Entrust qualified transporters for disposal in accordance with the "Waste Disposal Act"
Process – Production	Recyclable waste (scrap metal / glass bottles / plastic bottles)	Non-hazardous Industrial Waste	Eco Bins	Regularly conduct inventory and removal of scrapped items, and implement classification and storage.
Operations & Office	General Waste / Office Waste Paper	Non-hazardous Industrial Waste	Dust Box / Cardboard Boxes	• Classify and recycle by the cleaning staff, then hand over to waste disposal companies. • Regularly inventory and remove scrapped items to avoid occupation of space. • Promote resource recycling in office areas and strengthen employees' environmental awareness.
Operations & Office	Recyclable Waste (scrap metal / glass bottles / plastic bottles)	Non-hazardous Industrial Waste	Eco Bins	
Packaging & Transportation	Packaging Materials	Non-hazardous Industrial Waste	Dust Box / Eco Bins	Classify and recycle by the cleaning staff, then hand over to waste disposal companies.
Customer-returned Products	Disassemblable and Reusable Components	Non-hazardous Industrial Waste	Designated area within the plant	After evaluation at the Company, disassembly or reuse is carried out. Items that cannot be processed are registered for scrapping in accordance with internal procedures and subsequently handed over to qualified third-party processors.

Waste Statistics and Intensity

In 2024, Forcecon Tech. generated 2,487.4242 metric tons of waste, with a waste intensity of 0.9142 metric tons / person, and there were no violations or illegal incidents.

Type of Waste	Disposal Method	Unit	2024
Non-hazardous Waste	Incineration	metric tons	156.1500
	Landfilling	metric tons	246.6500
	Recovery	metric tons	1,636.7872
	Total	**metric tons**	**2,039.5872**
Hazardous Waste	Incineration	metric tons	418.1796
	Landfilling	metric tons	4.6634
	Recovery	metric tons	11.9740
	Chemical	metric tons	13.0200
	Total	**metric tons**	**447.8370**
Total		**metric tons**	**2,487.4242**
Number of Full-time Employees		**person**	**2,721**
Waste Intensity Note 4		**metric tons / person**	**0.9142**

Note 1:100% of waste is entrusted to qualified vendors for offsite disposal. The statistical scope covers only the Company's own operations, excluding upstream and downstream value chains.

Note 2:The scope of 2024 waste statistics includes Forcecon in the Taiwan region, Forcecon Suzhou, Forcecon Anhui, Forcecon Chongqing, and Forcecon Sichuan.

Note 3:Waste intensity = Total waste processed ÷ Number of full-time employees.

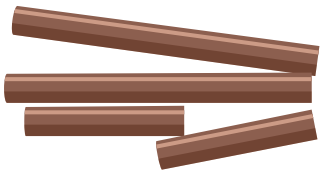
Waste Reduction Management

While Forcecon Tech. improves the quality of heat dissipation products and develops green products, it also continuously promotes waste reduction and resource utilization. We have established standards for waste classification and storage operations, implemented independent classification responsibilities for each unit, including planning the locations of trash bins and recycling areas, and providing clear signage to effectively guide employees in proper disposal of waste.

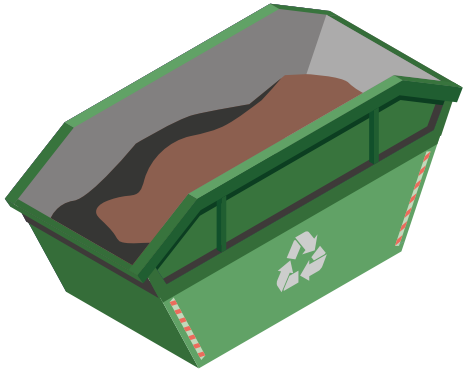
In addition, Forcecon Tech. promotes the recycling and reuse of plastics and cardboard boxes throughout the plant in accordance with the "Waste Management Procedures," reducing the use of disposable consumables. Our waste reduction initiatives are mainly divided into three major items: substitution of materials within processes to minimize emissions, recycling and reuse, and recycling of waste sludge.

Item	Type	Waste Reduction Action
Process R&D	Residue From Painting Process	Forcecon Suzhou improved the adhesive and cleaning processes for cooling fans and heat dissipation modules by switching to low-concentration volatile adhesives, thereby reducing emissions of volatile organic compounds and minimizing environmental impact.
Recycle and Reuse	Scrap Metal	Scrap copper pipes are recycled by grinding into powder, which is then reused in subsequent production.
	Secondary Emission Activated Carbon	Forcecon Anhui anticipates a reduction of 15 tons of waste annually by substituting activated carbon for recycling purposes.
Waste Sludge Recycling	Sludge	Forcecon Sichuan has reduced the discharge of paint residue and wastewater generated during the painting process. The sewage treatment plant has also undergone expansion. In accordance with the "Wastewater Monitoring Management Procedures," it manages the utilization of recycled water to minimize both sludge treatment and discharge, with professional recycling partners handling the waste.

Scrap Metal
(Scrap copper pipes)



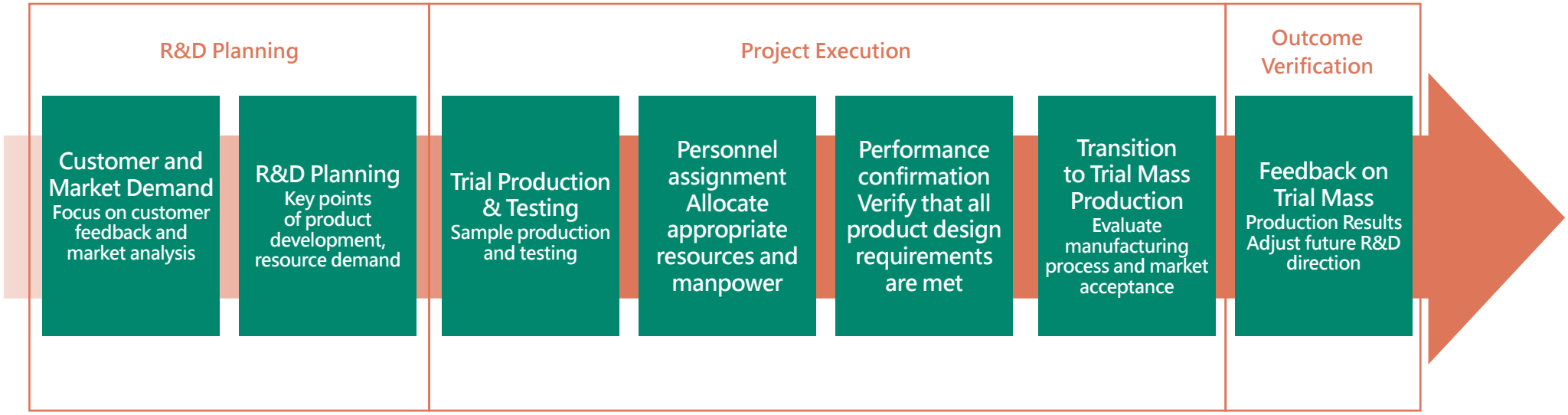
Recycled by grinding into powder



3.2.5 Green-friendly Products

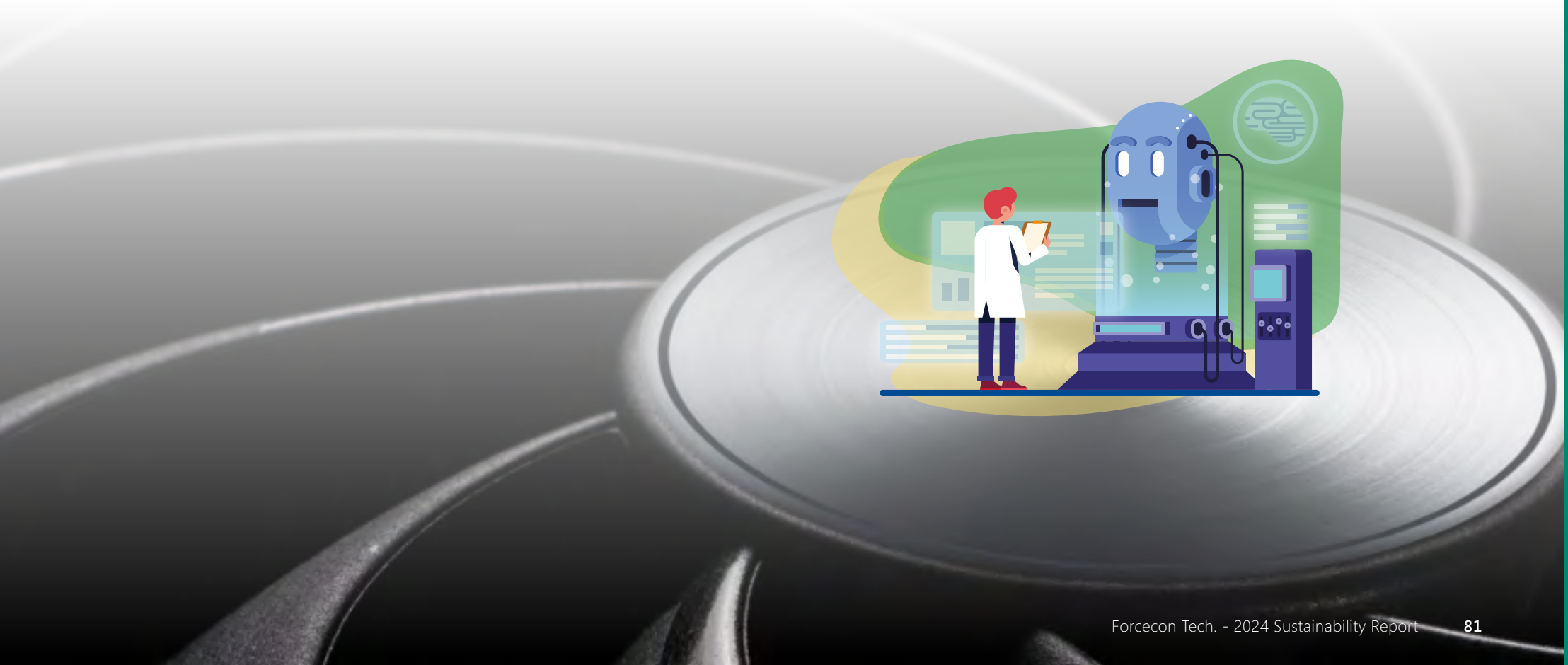
The Company's R&D strategy is centered on market-driven demand and breakthroughs in technological innovation. It adheres to company regulations, such as control procedures for hazardous substances, testing methods for hazardous substances, and specifications for restricted substances. A customer feedback and handling mechanism is also established; see Section 2.6 Customer Relationship Management. Under the quality and environmental policies, Forcecon Tech. engages in quality R&D and green design. The Company has established the review systems throughout R&D planning, project execution, and outcome verification processes, with clear hierarchical confirmation of product feasibility, manufacturability, and introduction to ensure development efficiency, risk management, and quality control. The main product design process is as follows:

1. **R&D Planning** — Gather data on market and technology trends, establish development objectives, and allocate resources.
2. **Project Execution** — Carry out structural and module design, thermal simulation and test verification, sample production, and optimization.
3. **Outcome Verification** — Evaluate whether product performance meets standards, conduct design reviews, patent applications, and mass production technology transfer.



R&D Planning

Based on product quality, health, safety, and control requirements for hazardous substances, we strictly comply with international regulations in the design and material selection for heat dissipation modules, ensuring the complete prohibition of illegal discharge of toxic and hazardous pollutants, including wastewater, exhaust gases, or waste residues. All components and materials must comply with the EU Waste Electrical and Electronic Equipment Directive (WEEE), Restriction of Hazardous Substances Directive (RoHS), Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), the Chinese version of RoHS directive, or any other appropriate standards and regulations regarding material reduction or exclusion, to ensure both environmental friendliness and safety of products. We set rigorous standards and incorporate them into supplier management. For details, please refer to section 2.7 Sustainable Supply Chain Management to monitor and review the compliance status of suppliers. We integrate environmental factors from the design and development stage, identifying materials and processes through technical data control measures to ensure compliance with the Company's standards and the spirit of green products.



Project Execution

Forcecon Tech. is committed to the quality management standards of "regulatory compliance, pollution prevention, technological innovation, energy saving and waste reduction, full participation, and continuous improvement." The Company strengthens quality management, including incoming inspection, process inspection, shipment inspection, and reliability assessment, and ensures that its products meet RoHS and other standards. With these inspection devices, we can effectively meet the diverse quality requirements of our products. To further enhance management, we utilize the Shop Floor Control (SFC) systems to manage production processes, maintain high traceability of quality records for products, and leverage patent R&D resources to set R&D goals:

Product	Content	Highlights	Goals
Vapor chamber vapor chamber (SVC) / vapor chamber (VC)	Electronic device thermal management solutions and integrated heat spreaders, focusing on foldable devices and high-performance chip heat conduction	**Total patents : 5** Innovative designs are protected by patents to prevent imitation by competitors, and strengthen product differentiation and market competitiveness. With the continuous launch of foldable products, we have designed bendable ultra-thin vapor chambers. Through special structures and layered materials, the bending durability of foldable products is greatly improved, allowing for smaller bending angles to meet the heat dissipation needs of foldable devices.	Focus on flexible heat conduction structures, ultra-thin vapor chamber design, integrated manufacturing processes, and material layering innovation.
Liquid Cooling	Water cooling plates, large water cooling modules, and immersion liquid cooling, applied to data centers and AI servers	**Total patents : 1** Special flow channel structure design improves the efficiency of water cooling and immersion cooling and reduces energy consumption.	Dual-phase immersion tanks, coolant circulation modules, optimized flow diversion structures, and highly integrated cooling units.
Fan	Wide range of sizes, offering highly customized fan design services in addition to standard sizes, suitable for various cooling applications such as laptops, servers, consumer electronics, and automotive products.	**Total patents : 141** The Company's fan design capabilities are more differentiated from competitors, increasing technical content.	High-efficiency and low-noise fan design patents
Module	Provide customized integrated module solutions, combining heat pipes, vapor chambers, and fans, applied to laptops and server products	**Total patents : 13** Strengthen module integration capabilities, enhance structural design uniqueness, and reduce the risk of imitation.	Ultra-thin vapor chamber support frame, modularization of molds, and rapid integration of heat dissipation module structures.

Outcome Verification

Evaluate product performance targets and patent applications, and then transfer mass production technology to expand market scale. We will continue to invest in R&D to develop more competitive heat dissipation products. In 2024, our patented technologies were applied to data centers and other equipment requiring high-efficiency heat dissipation, precision instruments, electronics demanding efficient heat dissipation uniformity, as well as household appliances and commercial air conditioning systems. These applications enhance heat dissipation performance, reduce energy consumption, and extend the lifecycle of equipment. In the future, R&D expenses will consistently represent 7% to 10% of revenue, thereby delivering optimal heat dissipation solutions to the market.

Year	Number of R&D Personnel	Number of New Patents	R&D Expenses (NT$ thousand)	R&D Expenses as a Percentage of Annual Revenue (%)
2024	424	9	$680,645	7.56%

4

Diverse Talents

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4.1 Talent Policy and Overview

Talent Policy

Forcecon Tech. abides by the RBA Code of Conduct and local labor laws to establish the Group's labor and human rights requirements and implement management policies to protect human rights. Policy contents include: compliance with local regulations and international standards; labor / employment contracts must comply with local laws and explicitly prohibit forced labor; working hours must not exceed the maximum limit set by local laws.

Additionally, we also follow international standards such as the "Universal Declaration of Human Rights," and are committed to creating a friendly and inclusive work environment. Emphasizing respect for differences, we prohibit all forms of discrimination and improper treatment, and protect employee rights through effective communication channels and grievance mechanisms. To promote an equal employment environment, we also recruit minorities or disadvantaged groups.

Workforce Overview and Diversity

Forcecon Tech. regards every employee as a cherished family member and partner, striving to instill happiness and well-being into the workplace. We actively foster a friendly, respectful, and inclusive workplace culture, creating an environment where employees feel secure, can fully realize their potential, and are motivated to make contributions. Forcecon Tech. and its four operating sites (Forcecon Suzhou, Forcecon Anhui, Forcecon Sichuan, and Forcecon Chongqing) had a total of 2,721 employees and 2,155 non-employee workers as of December 31, 2024. Non-employee workers include dispatched staff and interns.

Employees—Full-time and Contract

Employees	2023				2024			
	Full-time	Temporary / Contract	Non-guaranteed Hours Employee	Total	Full-time	Temporary/ Contract	Non-guaranteed Hours Employee	Total
Number of Female Employees (persons)	2,076	0	0	**2,970**	1,434	0	0	**1,434**
Number of Male Employees (persons)	1,896	0	0	**2,766**	1,278	0	0	**1,278**
Total Number of Employees at Year-end (persons)	**3,972**	**0**	**0**	**5,736**	**2,721**	**0**	**0**	**2,721**

Note 1:The number of employees are calculated at year-end for each year, including employees and non-employee workers—full-time and part-time.

Note 2:Due to variations in employee statistics for 2023, the data pertaining to temporary and contract employees has been adjusted in accordance with the employee definition established for 2024.

Employees	2023			2024		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Number of Female Employees (persons)	2,076	0	**2,076**	1,434	0	**1,434**
Number of Male Employees (persons)	1,896	0	**1,896**	1,278	0	**1,278**
Total Number of Employees at Year-end (persons)	**3,972**	**0**	3,972	**2,721**	**0**	2,721
Non-employee Worker	**2023**			**2024**		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Number of Female Employees (persons)	894	0	**894**	983	0	**983**
Number of Male Employees (persons)	870	0	**870**	1,172	0	**1,172**
Total Number of Employees at Year-end (persons)	**1,764**	**0**	1,764	**2,155**	**0**	2,155

Note 1:The number of employee and non-employee worker numbers are calculated at year-end for each year.

Note 2:Non-employee workers include: labor agencies, staff canteen, re-employed personnel, dispatched staff at the South China office, and dispatched interns.

Personnel Turnover

In 2024, Forcecon Tech. continued to promote process automation, introducing smart equipment and optimizing production flows to effectively improve production efficiency and product yield. With increased automation, reliance on manual labor in the production operations has gradually decreased, reducing the demand for operators and allowing flexible adjustment of production line configurations to respond to changes in capacity.

At the plants in China, a majority of operators are non-local, which leads to unstable living conditions, a strong inclination to return to their hometowns, and intense competition within the regional job market. Consequently, these factors lead to relatively low personnel stability and elevated overall turnover rates.

From a gender distribution perspective, in 2024, the recruitment rate for female employees was 86.05%, while the turnover rate stood at 83.05%. In contrast, for male employees, the recruitment rate reached 112.20%, with a turnover rate of 98.83%. This suggests that, despite the evolving structure of the overall workforce, the Company remains committed to recruiting new employees in order to sustain an adequate workforce for its operations.

2024 New Employee Distribution by Gender, Age, and Region

		Forcecon	Forcecon Suzhou	Forcecon Anhui	Forcecon Sichuan	Forcecon Chongqing	Total
Number of Female Employees	Under age 30	4	55	27	79	510	**675**
	31-50	11	54	48	67	332	**512**
	Over age 50	1	41	3	0	2	**47**
	Recruitment Rate	**21.92%**	**37.59%**	**89.66%**	**44.65%**	**154.01%**	**86.05%**
Number of Male Employees	Under age 30	17	148	70	205	615	**1,055**
	31-50	37	37	50	73	162	**359**
	Over age 50	9	12	7	1	1	**30**
	Recruitment Rate	**32.47%**	**48.76%**	**127%**	**100.36%**	**250.16%**	**112.20%**

Note 1:Number of Employees as of End of 2024

Note 2:Recruitment rate = Number of new hires in the category / Total number of employees in the category at year-end

2024 Employee Turnover Distribution by Gender, Age, and Region

		Forcecon	Forcecon Suzhou	Forcecon Anhui	Forcecon Sichuan	Forcecon Chongqing	Total
Number of Female Employees	Under age 30	6	70	56	63	498	**693**
	31-50	5	55	41	45	301	**447**
	Over age 50	1	10	12	8	20	**51**
	Turnover Rate	**16.44%**	**33.83%**	**125.29%**	**35.47%**	**149.45%**	**83.05%**
Number of Male Employees	Under age 30	10	145	18	162	586	**921**
	31-50	18	47	44	55	159	**323**
	Over age 50	13	5	5	2	3	**28**
	Turnover Rate	**21.13%**	**48.76%**	**67%**	**78.78%**	**240.51%**	**98.83%**

Note 1:Number of Employees as of End of 2024

Note 2:Turnover rate = Number of departures in the category / Total number of departures in the category at year-end

In 2024, the gender distribution of employees by job level and function is as follows: female frontline employees constituted 53.82%, female frontline supervisors represented 31.51%, and female mid-to-senior managers accounted for 17.69%. The Company employed a total of 31 persons with disabilities, accounting for 1.14% of total employees, exceeding the legal quota. In addition, Forcecon Tech. employed 70 indigenous employees and 2 foreign nationals.

2024 Employee Distribution by Job Level, Gender, and Age

		Senior Executive	Middle Executive	Frontline Executive	Non-management Positions
Number of Female Employees	Under age 30	0	0	8	384
	31-50	0	21	34	804
	Over age 50	1	1	4	128
Number of Male Employees	Under age 30	0	2	24	612
	31-50	8	66	76	431
	Over age 50	15	16	0	86
	Subtotal	**24**	**106**	**146**	**2,445**
	Total			**2,721**	

Note 1:The number of employees is calculated at year-end for each year.

Note 2:Description of senior executive: Assistant Vice President and above; middle executive: Manager, Deputy Manager; frontline executive: Section Chief, Deputy Section Chief; non-management employees: Employees not holding the above titles.

2024 Employee Distribution by Diversity Category, Gender, and Age

		Persons with Disabilities	Indigenous Peoples	Foreign Nationals
Number of Female Employees	Under age 30	0	14	0
	31-50	7	15	0
	Over age 50	1	6	0
Number of Male Employees	Under age 30	1	24	1
	31-50	8	11	1
	Over age 50	14	0	0
	Subtotal	**31**	**70**	**2**
	Total		**103**	

Note: The number of employees is calculated at year-end for each year.

2024 Employee Distribution by Education, Gender, and Age

		Doctor's Degree	Master's Degree	Bachelor's Degree	Associate Degree	High School (including below)
Number of Female Employees	Under age 30	0	4	43	267	135
	31-50	0	9	59	235	546
	Over age 50	0	1	4	0	74
Number of Male Employees	Under age 30	0	15	100	327	218
	31-50	6	29	104	217	229
	Over age 50	1	9	21	4	64
	Subtotal	**7**	**67**	**331**	**1,050**	**1,266**
	Total			**2,721**		

Note: The number of employees is calculated at year-end for each year.

4.2 Talent Cultivation and Development

Forcecon Tech. upholds a "people-oriented" core philosophy, believing that only systematic and forward-looking education and training can promote the joint growth and sustainable development of employees and the Company.

4.2.1 Talent Cultivation

Forcecon Tech. conducts education and training in accordance with the "Education and Training Management Procedures," establishing a comprehensive education and training system. Internal platforms such as the Knowledge Management Platform (KM) and Global Human Resources System (GHR) are used for management, ensuring orderly implementation of training activities. A competency-oriented development system has also been implemented. Through the "Employee Promotion Management Measures," employees are encouraged to continuously enhance their skills and personal growth. Skill assessment and competency matching systems are introduced to develop employee skill enhancement programs, complemented by a structured employee incentive system designed to ensure effective talent selection, development, and retention.

Knowledge Management Platform (KM)

To strengthen internal knowledge transfer and professional growth among employees, we have implemented the Knowledge Management Platform (KM) since 2023 to build departmental knowledge bases for continuous integration of training resources and sharing of documents. By integrating digital learning with training systems, we enhance the transfer of experience and provide newcomers with quick onboarding channels. This approach fosters a cross-departmental culture of collaborative learning and innovation, thereby fulfilling our corporate commitment to "continuous learning and sustainable growth."

Competency Training

The supervisors of the departments of the Company arrange the educational training plans for employees based on the demand of the departments, so that employees can not only perform their duties, but also acquire necessary professional skills for work.

Item	Description
Management Competency	Cultivate employees with the knowledge, skills, and attitudes required for management roles, enhancing their management effectiveness and leadership abilities. Course content includes : • Supervisor competency training • Work instruction and feedback techniques • Strategic planning and execution • Communication and coordination skills • Team leadership and performance management
Professional Competency	For special workstations or positions requiring specific professional abilities, repeated assessments and qualification certifications are conducted in accordance with the "Special Position Training and Qualification Management Measures." The following key competency courses are held regularly : • Technology and Products • Product and Operating Skills • Quality Management • Digital and Occupational Safety

Training Effectiveness

In 2024, a total of 985 in-person courses were conducted, incurring overall training expenses amounting to NT$169,158. The cumulative class hours totaled 54,258, resulting in an average training duration of 19.94 hours per employee. Average training hours per employee by gender are as follows: Female employees receive an average of 17.86 hours, while male employees receive an average of 22.26 hours. Average training hours per employee by job level are as follows: senior executive 16.27 hours, middle executive 18.86 hours, frontline executive 18.20 hours, non-management employees 20.13 hours.

2024 Average Training Hours by Gender

Employee Gender	Total Training Hours	Total Number of Employees at Year-end	Average Training Hours per Person
Female	25,613	1,434	17.86
Male	28,645	1,287	22.26
Total	**54,258**	**2,721**	**19.94**

Note: Average training hours per person = Total training hours (hours) / Total number of employees at year-end (persons)

2024 Average Training Hours by Employee Category

Employee Category	Total Training Hours	Total Number of Employees at Year-end	Average Training Hours per Person
Sales, management, finance	3,345	246	13.60
R&D	7,392	424	17.43
Procurement, materials, quality assurance, assistant, production center	11,851	394	30.08
Production, customer service, processing	31,672	1,657	19.11
Total	**54,258**	**2,721**	**19.94**

Note: Average training hours per person = Total training hours (hours) / Total number of employees at year-end (persons)

2024 Average Training Hours by Employee Job Level

Employee Job Level	Total Training Hours	Total Number of Employees at Year-end	Average Training Hours per Person
Senior Executive	391	24	16.27
Middle Executive	2,000	106	18.86
Frontline Executive	2,658	146	18.20
Non-management Employees	49,210	2,445	20.13
Total	**54,258**	**2,721**	**19.94**

Note 1: Average training hours per person = Total training hours (hours) / Total number of employees at year-end (persons)
Note 2: Description of senior executive: Assistant Vice President and above; middle executive: Manager, Deputy Manager; frontline executive: Section Chief, Deputy Section Chief; non-management employees: Employees not holding the above titles

Forcecon Tech. actively implements a diverse array of programs and projects aimed at nurturing key internal talents, with the objective of fostering professional development and enhancing skills across various fields. The Company anticipates that these key talents will continue to assume leadership roles and generate greater value for the Company when facing future challenges.

Key Talent Development Program

Program / project name	Management toolkit for high-value managers	Draftsman / equipment inspector	Reserve talent development program	Education and training for supervisors at section level and above
Site scope	All operating sites	Forcecon Suzhou	Forcecon Suzhou	Forcecon Sichuan
Description of programs / projects	The Administration Department organizes assembly line-style modules for employees at the managerial level and above to address routine management issues. This approach is both gradual and comprehensive, shifting the focus from doing things right to doing the right things.	The Management Department is dedicated to attracting talent related to drawing in order to elevate the skill levels of employees.	The Management Department provides systematic training and hands-on practice for reserve cadres, enabling them to comprehensively improve personal capability, leadership, decision-making, and execution, thereby laying a solid foundation for their career development.	Under the leadership of the HR Department, supervisors at section level and above serve as keynote speakers to share their work insights and experiences, aiming to enhance employees' work skills and support their growth.
Number of Participants (persons)	77	52	21	220
Execution Rate (%)	100%	100%	100%	100%
Hours	14	10	100	705
Frequency / times	Once per year	Once per year	32 times per year	20 times per year

4.2.2 Performance Appraisal

Through performance management operations, the Company aligns overall business goals with the individual work goals of employees. This serves as the basis for annual performance evaluation and feedback, as well as subsequent employee training and development initiatives. In 2024, all eligible employees at Forcecon Tech. (excluding those under probation and contract employees) were subject to performance appraisal. The number of employees appraised was 2,688, achieving a 100% completion rate.

2024 Number and Ratio of Employees Appraised by Gender

Employee Gender	Number of Employees Appraised	Number in Category	Appraisal Ratio
Female	1,423	1,423	100%
Male	1,265	1,265	100%
Total	**2,688**	**2,688**	**100%**

Note 1: Appraisal ratio = Number of employees appraised / Number in category.
Note 2: The statistics pertain to employees who have been employed for a duration exceeding 3 months as of the end of 2024.

2024 Number and Ratio of Employees Appraised by Category

Employee Category	Number of Employees Appraised	Number in Category	Appraisal Ratio
Sales, management, finance	239	239	100%
R&D	420	420	100%
Procurement, materials, quality assurance, assistant, production center	387	387	100%
Production, customer service, processing	1,642	1,642	100%
Total	**2,688**	**2,688**	**100%**

Note 1: Appraisal ratio = Number of employees appraised / Number in category.
Note 2: The statistics pertain to employees who have been employed for a duration exceeding 3 months as of the end of 2024.

4.3 Talent Attraction and Retention

Talent attraction and retention are crucial for the sustainable development of Forcecon Tech. Attracting outstanding talent injects innovative thinking and professional skills into the Company, enhancing competitiveness; effective retention strategies help reduce costs and instability caused by workforce turnover.

4.3.1 Compensation System

In accordance with the "Human Rights Management Policy", Forcecon Tech. is committed to safeguarding employees' basic labor rights. All wages paid comply with applicable laws at each operating site, including minimum wage, overtime pay, and related benefits standards. The Company explicitly prohibits wage deductions as a disciplinary measure. According to the Articles of Incorporation, in the event of a surplus in the current year, 10% to 15% will be allocated as compensation for employees of subsidiaries. This allocation serves to provide tangible rewards for employee contributions and facilitates the sharing of operational results. The standard starting salary at the Taiwan operating site is higher than the minimum wage stipulated by the "Labor Standards Act." Other overseas sites also adhere to local regulations, and actual salaries paid are above the statutory minimum wage.

In 2024, the average monthly base salary for frontline employees at major operating sites was 1.21 to 2.38 times higher than the statutory minimum wage.

Ratio of Frontline Employee Salaries to Statutory Minimum Wage at Major Operating Sites

Major Operating Sites	Location	Male	Female	Average
Forcecon	Taiwan	2.26	1.64	**2.09**
Forcecon Suzhou	Suzhou, Jiangsu	1.59	1.33	**1.45**
Forcecon Anhui	Tongling, Anhui	2.38	1.65	**2.02**
Forcecon Chongqing	Bishan, Chongqing	1.54	1.21	**1.34**
Forcecon Sichuan	Huaying, Sichuan	1.89	1.34	**1.58**

Note 1: In 2024, the local statutory monthly minimum wage was NT$27,740 in Taiwan; RMB2,490 in Suzhou City, Jiangsu Province, China; RMB 2,060 in Tongling City, Anhui Province, China; RMB 2,100 in Bishan, Chongqing, China; and RMB 2,100 in Huaying City, Sichuan Province, China.

Forcecon Tech. adheres to principles of fairness and transparency, setting reasonable and market-competitive compensation systems based on local regulations, industry salary levels, and cost of living factors. The Company upholds a non-discrimination policy, ensuring that salary and compensation are never affected by factors such as gender, age, language, religion, ethnicity, marital status, or other factors, thereby fostering an equal and inclusive workplace. Under this principle, male and female employees enjoy the same starting salary standards, with annual salary adjustments based on overall performance of the Company.

4.3.2 Employee Benefits

Forcecon Tech. has established a comprehensive employee benefit system. In addition to legally mandated insurance, leave, and health checkups, the Company provides a comprehensive array of benefits that surpass regulatory requirements. These benefits are adjusted and optimized in response to employee needs, with the aim of enhancing workplace well-being and fostering a sense of belonging among employees.



Welfare item	Description
Employee Health Insurance	• **Site in the Taiwan Region：** Enrollment in labor and health insurance, occupational accident insurance, group insurance, and additional travel accident insurance for overseas assignments, providing comprehensive health coverage that includes daily medical needs and major illness protection, as well as annual free health checkups and medical care programs. • **Site in China：** Social insurance, including pension insurance, work injury insurance, and unemployment insurance, as well as basic medical insurance, major medical mutual aid insurance, and maternity insurance.
Employee Leave	• **Site in the Taiwan Region：** Employees provided with paid maternity leaves, paternity leaves, marriage leaves, etc. • **Site in China：** Maternity checkup leave, breastfeeding leave, paternity leave, parental leave, and only-child nursing leave for employees.
Employee Retirement Plan	• **Site in the Taiwan Region：** For employee retirement, 6% of wages are contributed to individual pension accounts in accordance with the "Labor Pension Act". NT$9,995,000 was recognized as pension expense in 2024. • **Site in China：** Employee pension plans are based on multiple factors, including years of contribution, contribution base, individual account accumulation, retirement age, and the local average social wage. The total general pension is the sum of three parts: basic pension, individual account pension, and transitional pension.
Employee Stock Ownership	• **Site in the Taiwan Region：** Employee trust system (see the "Employee Long-Term Incentive" section for details) • **Site in China：** None
Employee Salary Protection	• **Site in the Taiwan Region：** Guaranteed employee salary, bonus, and implementation of remuneration of employees. • **Site in China：** Protection of employee salaries, year-end bonuses, and implementation of employee profit-sharing bonus system.
Employee Continuing Education and Training	• **Site in the Taiwan Region：** Career development and knowledge platform (cultivation of a second specialty, language certification for salary increase; weekly technical education and training, and establishment of a knowledge platform). • **Site in China：** Career development and knowledge platform (cultivation of a second specialty; weekly technical education and training, and establishment of a knowledge platform).
Others Benefits	• **Site in the Taiwan Region：** Offer a range of benefits including subsidies for car and motorcycle parking fees, funeral assistance, scholarships for employees' children, travel allowances, etc. • **Site in China：** Quarterly employee gatherings, annual company trips, birthday cash gifts, and holiday bonuses.

Light Meal Service

The Company prioritizes employees' physical and mental well-being and daily care. To encourage healthy eating habits and provide diverse meal options, starting in 2024, we have introduced light meal service during lunch hours. This includes fresh vegetables and other nutritious ingredients, helping employees maintain a balanced diet even during busy workdays and fostering a sustainable, healthy workplace.

By building sustainable operations and business models, co-create business value with local communities, ensuring that "sustainable dining" is supported by a robust commercial support system.

Expand brand influence
Support the development of products and services while ensuring green operational capabilities for our teams and partners.
Realize sustainability potential

Return the voice to local communities by accurately presenting local ingredients, ecological and environmental features, and seeking local partners that align with our values.

Long-term Employee Incentive Program

Incentive Items	Target	Implementation Method
Employee Trust System	Forcecon Tech. Employees in Taiwan	Forcecon Tech. has established an employee stock trust system. • Employees (who are members and serve as both trustors and beneficiaries) may voluntarily designate a fixed amount from their monthly salary as a personal contribution. • The Company will offer matching contributions as rewards, which may be combined with a portion of the annual cash bonus awarded to employees.

Parental Leave

Whether it is maternity leave for women or paternity leave for men, Forcecon Tech. is dedicated to supporting employees in achieving a more harmonious balance between work and family. We firmly believe that family support enables employees to focus on their work with peace of mind, creating a win-win situation for both the Company and its employees. Additionally, our maternity and paternity leave policies reflect our commitment to gender equality—both mothers and fathers deserve time to care for their families. This policy not only aligns with societal expectations but also establishes Forcecon Tech. as a company that employees can rely on and trust.

Parental Leave Statistics

Item	Number of Male Employees	Number of Female Employees	Total
Total number of employees eligible for parental leave this year (A)	26	37	63
Total number of employees who actually used parental leave this year (B)	25	36	61
Total number of employees expected to return to work after parental leave this year (C)	26	35	61
Total number of employees who returned to work after parental leave this year (D)	23	33	56
Total number of employees who returned to work after parental leave last year (E)	33	39	72
Total number of employees who remained employed for twelve months after returning from parental leave last year (F)	33	38	71
Parental leave application rate (B/A)	96%	96%	97%
Reinstatement rate (D/C)	88%	94%	92%
Retention rate (F/E)	100%	97%	99%

In 2024, the headquarters of Forcecon Tech. received applications for parental leave from 37 female employees and requests for paternity leave from 28 male employees.

4.4 Human Rights and Labor-Management Communication

Safeguarding employee rights and human rights is a key component of Forcecon Tech.'s sustainable governance. We understand that a healthy employment and work environment not only affects employees' well-being and productivity but is also closely linked to operational stability and brand reputation. Therefore, Forcecon Tech. continuously improves HR systems, gathers employee feedback, and maintains regular communication mechanisms to enhance overall human capital competitiveness.

Human Rights Management

Forcecon Tech. has established a "Human Rights Policy" and promotes the human rights risk assessment mechanisms to prevent workplace discrimination, forced labor, overwork, and communication barriers. The Company also plans to gradually establish human rights due diligence processes, education and training modules to enhance its organizational capacity for identifying and addressing risks.

In 2024, with support from the local community, Forcecon Anhui established a Women's Union for female employees to effectively address the various challenges and issues women face at work and in family life. Additionally, all plants (Note 1) strictly comply with the "Management Procedures for Prohibition of Child Labor and Protection of Young Workers" to fully safeguard employee rights. Furthermore, to strengthen the protection of human rights, we have also established the "Management Procedures for Prohibition of Forced and Compulsory Labor" aimed at preventing any improper labor practices. Forcecon Tech. has not encountered any significant incidents related to human rights risks (Note 2) in the course of implementing these policies.

Note 1:Plants include those in Forcecon Hà Nam, Forcecon Suzhou, Forcecon Anhui, Forcecon Sichuan, and Forcecon Chongqing.

Note 2:Significant incidents of human rights risks encompass the following areas: freedom of association and collective bargaining; employment of child labor at operating sites and suppliers; operating sites and suppliers with major risks of forced or compulsory labor incidents.

Through institutionalized management, Forcecon Tech. regularly monitors working hours and attendance, and clearly defines clock-in, overtime, and leave procedures in accordance with the "Working Hours and Leave Management Procedures" to ensure that employees' rights regarding working hours and leave are safeguarded. Additionally, the Company conducts annual employee satisfaction surveys and human rights risk assessments to monitor the system implementation effectiveness and employee perceptions, using the results for ongoing improvements. In 2024, Forcecon Suzhou passed the second RBA customer management audit. The evaluation indicated that the management of human rights and labor conditions has achieved a commendable standard, serving as an important basis for the organization's continuous optimization of operational policies and practices. As of December 31, 2024, the Company has not suffered any losses due to labor disputes.

Labor-Management Communication

The Company conducts over four labor-management coordination meetings each year, providing a key platform for two-way communication and consensus-building with employees. These meetings address issues such as working conditions, benefits, workplace safety, and work environment. The Company is committed to actively listening to employee feedback and responding accordingly. This year, the Company has approved a range of welfare initiatives and workplace enhancements. These include the expansion of employee cafeteria facilities, an increase in prizes and cash gifts for year-end parties, and an upgrade to the latest work-related computer software. Furthermore, the Company conducts annual employee satisfaction surveys. In 2024, employee satisfaction reached 80.5%, and these results serve as a crucial reference for optimizing human resources policies and enhancing organizational culture.

Aligned with the annual performance appraisal system, the Company evaluates and rewards employees fairly based on job performance and contributions, ensuring the implementation of fair treatment and incentive mechanisms, and fostering a positive work environment. For major operational changes, the Company will notify employees and their representatives at least one week in advance to ensure transparency and timely communication.

In 2024, employee satisfaction reached 80.5%

4.5 Occupational Safety and Health

Forcecon Tech. is committed to environment, health, and safety (EHS), establishing and implementing internationally compliant management systems to provide a safe, healthy, and sustainable work environment. The Company has established comprehensive workplace safety systems and management mechanisms in accordance with the "Occupational Safety and Health Act" and related regulations, introducing the OHSAS 18001 occupational health and safety management system, which was later upgraded to the ISO 45001 standard. The operating sites, including Forcecon Suzhou, Forcecon Sichuan, and Forcecon Chongqing, have achieved ISO 45001 certification. All employees encompassed by the system participate in regular internal and external audits to ensure effective operations and facilitate continuous improvement.

Occupational Safety and Health Management

Forcecon Tech. places employee health and safety at the core, continuously optimizing workflows and safety culture, establishing standard operating procedures (SOPs), emergency response plans, and incident reporting mechanisms, and actively promoting health initiatives to raise awareness and participation in workplace safety. The Company has established a comprehensive occupational safety and health management system in accordance with ISO 45001, and planned the environmental and operational risk identification, internal audits, compliance assessments, and disaster drills. These initiatives aim to mitigate risks to employee health and safety during operations, fostering a workplace characterized by zero accidents and zero occupational diseases, and fulfilling the Company's commitment to employee well-being and sustainable development.

To enhance employees' emergency response capabilities and disaster handling efficiency, Forcecon Tech. conducts regular drills tailored to various risk types, including four annual fire drills and one chemical spill emergency drill each year, ensuring all staff are familiar with emergency response procedures and protective measures:

1 Fire Drill

Fire scenario drills are conducted for various shifts and departments, encompassing evacuation guidance, headcount, and operation of firefighting equipment. During drills, we concurrently review personnel response attitudes, reaction times, and orderliness, allowing us to continually improving emergency mechanisms and safety discipline.

2 Chemical Spill Drill

Hazardous chemical spills or fires during transport or operation are simulated, with on-site personnel handling reporting, isolation, extinguishing, and cleanup to strengthen staff proficiency in understanding chemical properties and incident procedures.

Through regular drills and subsequent reviews, Forcecon Tech. continuously strengthens disaster risk management and workplace safety culture, enhancing organizational emergency response capabilities and operational resilience.

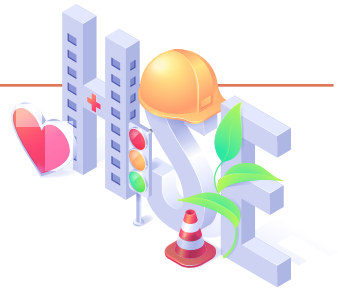
Occupational Safety and Health Risk Assessment

Forcecon Tech. identifies occupational hazard factors. Hazards are categorized by type (physical, chemical, etc.), and factors such as concentration / intensity, employee exposure time, and current management measures are comprehensively considered to assess the likelihood and consequences of incidents, thereby establishing risk levels. To enhance safety management, the Company performs regular inspections and risk reassessments, dynamically managing potential hazards and implementing multi-layered preventive measures to ensure safety:

Identify Potential Risks	Combine hazard identification results to determine affected personnel, equipment, etc.
Assess Risk Levels	Evaluate the likelihood and severity of hazards, combining these factors to determine risk levels.
Determine Control Projects	Management deficiencies, improper instructions, lack of protection, and unauthorized operations.
Identify and Control Measures	Establish rules, conduct training, increase protective equipment, and phase out outdated equipment.
Effectiveness Evaluation	Commission a third party to regularly monitor and conduct self-inspections as needed.
Continuous Improvement	Implement control measures for identical risks simultaneously.

Risk Identification Results

Risk Issues	Description of Risk Hazards	Mitigation Measures
Physical Risks	Injuries resulting from being struck by objects, accidental incidents, heatstroke from high-temperature work, machine entrapment, slips and falls, burns, vibration, and mechanical injuries arising from equipment operation.	Forcecon Tech. places significant emphasis on employees' awareness of workplace safety and health risks, as well as their capacity to respond. Regular safety officer and occupational health-related training is conducted at each plant, and systematic occupational safety education and fire safety training are provided to employees. Each course lasts at least two hours per person, helping employees master essential protective knowledge and response skills, strengthening overall workplace safety awareness, and reducing the risk of accidents.
Chemical Risks	For example, inhaling dust, burns due to chemical exposure, exposure to heavy metals, and occupational diseases caused by solder fumes.	
Occupational Health Risks	Prolonged exposure to noise, failure to wear protective equipment, and insufficient risk management for female employees during pregnancy.	
Fire and Explosion Risks	For example, improper storage of hazardous chemicals and poor management of fire protection systems.	
Equipment and operation management risks	For example, failure to inspect special equipment, working without certification, and bypassing safety devices during operation.	
Logistics and Transportation risks	For example, vehicle accidents, canteen hygiene, and security lapses.	



Disaster Response Procedures

Immediate Response	When an occupational safety incident takes place, the relevant departments promptly arrive at the scene.
On-site Information Collection	Collect basic information about the incident, including time, location, personnel involved, status of the scene, and relevant circumstances both prior to and following the occurrence.
Physical Hazard Identification	Check whether the incident was caused by mechanical failure. Chemical identification: Determine if hazardous chemicals were involved in the incident. Ergonomic hazard identification: Analyze factors such as workers' posture and labor intensity.

Forcecon Tech. regularly identifies potential risk sources and assesses risk levels; formulates and implements control measures and emergency plans; enhances employees' disaster response awareness through advocacy, occupational health training, and drills; dynamically updates the risk list and tracks improvements. The Company continuously strengthens the early warning mechanism and record management for key risks, and integrates internal and external audits and consultant review recommendations to ensure the effectiveness of risk management and the implementation of a workplace safety culture.

Occupational Disaster Management

If employees identify an imminent danger or if an occupational disaster occurs, they are entitled to cease work immediately, report the situation, and evacuate to a safe area without compromising the safety of their colleagues. They will not face any penalties for these. To ensure that relevant units receiving reports can respond promptly, the Company has established procedures for accident reporting, investigation, and management. In the event of a false alarm, occupational injury, or occupational disease, workers entering the plant must take appropriate measures, such as first aid, reporting, investigation, and improvement for each incident, and propose corrective actions based on the root cause of the incident. All enhancement measures must be executed concurrently to avert the recurrence of similar incidents. If employees returning to work after an occupational injury or illness have ongoing concerns regarding workplace hazards, they may report these issues to the plant's Environmental Safety and Health Management Department at any time. The Company consistently prioritizes the safety and health of its employees, continuously implementing corresponding improvement measures to further ensure employees' safety and health.

Contractor Disaster Management

Forcecon Tech. ensures contractors meet occupational safety and health standards through strict qualification review, contractual constraints, training and assessment, real-time monitoring, and emergency coordination mechanisms. We adopt a closed-loop improvement process, continuously implementing preventive measures or solutions to mitigate safety risks and further protect the safety of the working environment.

Items to Prevent or Mitigate Negative Impacts on Contractors' Occupational Safety and Health	Improvement Measures
Noise	On-site personnel are provided with protective earplugs, managed by on-site supervisors, and regular inspections are conducted.
High Temperature	High temperatures generated due to operational needs are regularly monitored, and relevant equipment improvements are evaluated.
Acid Mist or Anhydride	On-site personnel are provided with personal protective equipment (acid-resistant gloves, goggles, etc.), and workshops are equipped with ventilation facilities.
Electrical Equipment Temperature	For equipment exhibiting significant abnormal temperature readings, responsible supervisors are notified to oversee power consumption. Electricians carry out regular inspections, while the Environmental Safety and Health Department maintains continuous monitoring.

Occupational Safety and Health Training

Forcecon Tech. values occupational safety and health management, enhancing employees' ability to identify potential workplace hazards and respond to disasters through regular safety education and training, first aid drills, fire evacuation training, and advocacy activities. All new employees must attend basic occupational safety and health courses. In accordance with regulatory requirements and the nature of operational risks, in-service employees are arranged to participate in related training such as first aid personnel, fire safety managers, and organic solvent operation supervisors.

Course Categories	Training Course	Trainee	Total Training Hours and Number of Participants
Basic Training	Occupational health training, safety, occupational health, corporate occupational protection management education and training, labor safety management operation guidelines.	Team leaders of each department	2,664.5 hour, 2,358 persons
Occupational Hazard Training	Safety production education and training, management and safe use of chemicals, employee injury safety production education and training, EHS system training.	Each production unit	18 hour, 940 persons
Hazard Scenario Training	Fire emergency response drills and occupational safety and health education, retraining for fire safety managers, fire safety education and training, first aid personnel safety and health education and training.	Supervisors of occupational disease-related positions in each department	28 hour, 114 persons
Other Training	Handling procedures for power outage at key positions	Employees in special positions	2 hour, 1 person

Occupational Injury Statistics

Compared to the zero-accident rate achieved in the previous year, there were 15 recordable incidents reported in 2024. The majority of these injuries resulted from personnel not adhering to the machinery operation regulations. We have clarified the incident process and conducted a thorough investigation into its causes. For identified issues, we will prevent similar incidents by improving equipment, strengthening management measures (e.g., conducting education and training and promoting traffic safety awareness), and providing appropriate personal protective equipment.

	2024 年	
	Employees	Non-employee Worker
Total Working Hours (hours)	5,461,632	4,291,096
Number of Occupational Injuries (persons)	8	6
Number of Serious Occupational Injuries (persons)	0	0
Number of Deaths (persons)	1	0
Number of Recordable Incidents (persons)	9	6
Occupational Injury Death Rate (%)	0.18	0
Severe Occupational Injury Rate (%)	0	0
Recordable Incident Rate (%)	1.65	1.40
Number of Occupational Diseases	0	0
Occupational Disease Incidence Rate (%)	0	0

Note 1: Occupational injury death rate = number of occupational injury deaths ÷ working hours × 1,000,000
Note 2: Serious occupational injury rate = number of serious occupational injuries ÷ working hours × 1,000,000
Note 3: Recordable incident rate = number of recordable occupational injury incidents ÷ working hours × 1,000,000
Note 4: Occupational disease incidence rate = number of occupational diseases ÷ working hours × 1,000,000

Main Types of Occupational Injuries	Causes of Injury	Improvement Actions	Injury	Death
Fractures and trauma caused by equipment	Improper equipment operation	Optimize foolproof safety devices for equipment	3	0
Fractures and trauma caused by vehicles	Traffic accidents during commuting and business trips	Promote traffic safety awareness	1	1
Cuts caused by equipment	Machines lacking foolproof design, insufficient employee safety awareness	Modify machine procedures and strengthen safety education	1	0
Cuts caused by equipment	Machines equipped with safety protection measures, but these were manually disabled	Safety switches should be set with passwords and permissions, and alarm functions should be integrated into the safety switches to prevent equipment from operating when protection is disabled.	1	0
Crushing injuries, falls, traffic accidents	Mechanical injury, object impact, vehicle collision	Increase foolproof design of machines and provide employee education and training.	3	0
Pinching, crushing, and abrasions	Mechanical injury	Increase foolproof design of machines and provide employee education and training.	6	0

Health Management

Employee health and safety consistently rank as the foremost priorities at Forcecon Tech. The Company implements occupational safety and health management strategies in all business activities, from risk assessment to accident response, from employee training to health promotion. All measures are designed to safeguard the health and well-being of our employees. We believe that only in a safe working environment can employees maximize their creativity and productivity. Therefore, the Company will continue to optimize health management measures, particularly for middle-aged and senior employees, in order to promote overall employee well-being.

Forcecon Tech. regularly invites contracted occupational health physicians and nurses to provide services at the plant, offering employees health consultations, health education, hygiene guidance, and prevention of work-related diseases. Based on the results of employee health check, the rankings of nine major health issues are compiled and analyzed. Health service nurses regularly release a series of health promotion publications aimed at enhancing employees' health knowledge and reinforcing their self-management capabilities.

2024 Health Management Statistics

Item	Number / Rate	Description
Total Management Count	1,188	Including all health management items
Required Management Count	444	Employees requiring health management
Managed Count	440	Employees who have completed health management
Health Management Achievement Rate	99.1%	

Note: Health management achievement rate = managed count ÷ required management count

Health Management Achievement Rate for Each Item from 2023 to 2024

Health Management Item	Achievement Rate
Physical Examination for New Employees	100%
Abnormal Workload Health Management	100%
Maternal Health Protection Management	100%
Cardiovascular Risk Management	100%
Health Management for Musculoskeletal Risk Employees	100%
Fitness Assessment and Health Management for Middle-aged and Senior Employees	88.2%

Health Promotion Activities

2024 Forcecon Tech. Lake Taihu Cycling Event

A total of 80 participants attended, engaging in activities that included a two-day management meeting and a three-day cycling tour around Lake Taihu, covering a distance of 200 kilometers. This activity fosters a deeper connection between participants and nature, while also serving as a means of alleviating psychological stress.

4.6 Social Participation

In 2024, under the framework of the Sustainability Development Committee, Forcecon Tech. officially established the "**Social Welfare**" department. This department, led by the Chairman's Office, is dedicated to promoting community engagement and fostering initiatives that give back to society. The department aims to strengthen the connection between the Company and the local community through volunteer services, charitable donations, and community care initiatives, responding to stakeholder expectations for corporate social responsibility and deepening sustainable governance practices.

While actively engaging in various public welfare initiatives, Forcecon Tech. is also committed to mid- and long-term planning. The Company aims to leverage its resources and the expertise of its employees to foster in-depth and sustainable public welfare programs in the future. **Looking ahead to 2025, the Company has made preliminary plans to host two charity concerts in support of special education schools and to initiate a rural revitalization project aimed at fostering local development and enhancing community engagement. These initiatives will further extend the Company's positive impact on society.**

5

Appendix

5.1 Management System 110
5.2 GRI Standards Disclosure Content Index 111
5.3 SASB Standards Disclosure Index Table – Hardware Industry Disclosure Indicators 118
5.4 TCFD Indicator Index Table 119
5.5 Independent Assurance Opinion Statement 121

5.1 Management System

ISO Management System Note 1	Scope of Certification	External Verification
ISO 9001：2015 Quality Management System	Forcecon Suzhou, Forcecon Chongqing, Forcecon Sichuan, Forcecon Anhui	• SGS (Société Générale de Surveillance) • China Quality Certification Center (CQC) • Zhongren Certification Co., Ltd. (ZRC) • Qizhixin Certification Co., Ltd. (QZX)
IATF 16949：2016 Automotive Quality Management System	Forcecon Suzhou, Forcecon Chongqing, Forcecon Sichuan	• AENOR Certification Services Co., Ltd. (AENOR) • Shanghai NQA Certification Co., Ltd. (SNQA)
ISO 14001：2015 Environmental Management System	Forcecon Suzhou, Forcecon Chongqing, Forcecon Sichuan	• China Quality Certification Center (CQC) • Zhongren Certification Co., Ltd. (ZRC) • Qizhixin Certification Co., Ltd. (QZX)
ISO 14067:2018 Product Carbon Footprint Standard	Forcecon Suzhou	• China Quality Certification Center (CQC)
ISO14064-1:2018 Greenhouse Gas Inventory Standard	Forcecon, Forcecon Suzhou, Forcecon Anhui, Forcecon Chongqing, Forcecon Sichuan	• AFNOR Asia Ltd. (AFNOR)
IECQ QC 080000:2017 Hazardous Substance Process Management System	Forcecon Suzhou, Forcecon Chongqing, Forcecon Sichuan,	• SGS (Société Générale de Surveillance) • Shanghai POSI Certification Co., Ltd. (POSI) • Zhongren Certification Co., Ltd. (ZRC) • Shengtang Certification Nanjing Co., Ltd.
ISO 27001:2022 International Standard for Information Security Management System	Forcecon Sichuan	• Beijing Zhong An Zhi Huan Certification Center Co., Ltd.
ISO 45001：2018 Occupational Safety and Health Management System	Forcecon Suzhou, Forcecon Chongqing, Forcecon Sichuan,	• China Quality Certification Center (CQC) • Zhongren Certification Co., Ltd. (ZRC) • Qizhixin Certification Co., Ltd. (QZX)
ISO 50001：2018 Energy Management System	Forcecon Chongqing	• NOA Testing & Certification Group Co., Ltd. (NOA)

Note 1: Forcecon in the Taiwan region (Zhubei Headquarters) is a non-manufacturing plant and therefore has not yet implemented the ISO Management System.

5.2 GRI Standards Disclosure Content Index

Statement of Use	Forcecon Tech. has prepared the 2024 Sustainability Report in accordance with GRI Standards. The disclosure period extends from January 1, 2024, to December 31, 2024.
GRI 1 Version Used	GRI 1 Foundation 2021
GRI Sector Standards	No applicable GRI sector standards available

General Disclosures

GRI Standards		GRI Disclosure	Chapter	Page
GRI 2 General Disclosures 2021	2-1	Organizational Details	About Forcecon Tech.	5
	2-2	Entities Included in the Organization's Sustainability Reporting	About this Report	3
	2-3	Reporting Period, Frequency and Contact Point	About this Report	3
	2-4	Information Reorganization	No Information Has Been Restated	-
	2-5	External Assurance	About this Report	3
	2-6	Activities, Value Chain and Other Business Relationships	About Forcecon Tech.	7~9
	2-7	Employees	4.1 Talent Policy and Overview	85
	2-8	Workers Who Are Not Employees	4.1 Talent Policy and Overview	86
	2-9	Governance Structure and Composition	2.1 Corporate Governance Operations	40~41
	2-10	Nomination and Selection of the Highest Governance Body	2.1 Corporate Governance Operations	41
	2-11	Chair of the Highest Governance Body	2.1 Corporate Governance Operations	41
	2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	1.1 Sustainable Governance Structure 2.1 Corporate Governance Operations 3.1.1 Climate Governance	13 40 62
	2-13	Delegation of Responsibility for Managing Impacts	1.1 Corporate Sustainability Management	13~15
	2-14	Role of the Highest Governance Body in Sustainability Reporting	1.1 Corporate Sustainability Management	13~15

GRI Standards		GRI Disclosure	Chapter	Page
GRI 2 General Disclosures 2021	2-15	Conflicts of Interest	2.1 Corporate Governance Operations	41
	2-16	Communication Regarding Material Events	2.1 Corporate Governance Operations	41
	2-17	Collective Knowledge of the Highest Governance Body	2.1 Corporate Governance Operations	42
	2-18	Evaluation of the Performance of the Highest Governance Body	2.1 Corporate Governance Operations	43
	2-19	Remuneration Policies	2.1 Corporate Governance Operations	43
	2-20	Process to Determine Remuneration	2.1 Corporate Governance Operations	43
	2-21	Annual Total Compensation Ratio	Due to internal management confidentiality considerations and restrictions, the information is temporarily not disclosed.	-
	2-22	Statement on Sustainable Development Strategy	Message from the Chairman	4
	2-23	Policy Commitment	1.3.4 Management of Material Topics 2.3 Integrity Management	29~38 46
	2-24	Embedding Policy Commitments	1.3.4 Management of Material Topics 2.3 Integrity Management	29~38 46
	2-25	Processes to Remediate Negative Impacts	1.3.4 Management of Material Topics 2.3 Integrity Management	29~38 48
	2-26	Mechanisms for Seeking Advice and Raising Concerns	1.3.4 Management of Material Topics 2.3 Integrity Management	29~38 46
	2-27	Regulatory Compliance	2.3 Integrity Management	46
	2-28	Membership Associations	About Forcecon Tech.	7
	2-29	Approach to Stakeholder Engagement	1.3.2 Stakeholder Engagement	20~21
	2-30	Collective Bargaining Agreements	No labor union has been established, and no collective agreement is currently in effect. Regular labor-management meetings are held, and transparent and open communication channels are maintained.	-

Material Topics

GRI Standards	GRI Disclosure		Chapter	Page
GRI 3 Material Topics 2021	3-1	Process to Determine Material Topics	1.3.3 Material Topic Identification	22~28
	3-2	List of Material Topics	1.3.4 Management of Material Topics	29~38
★ Business Performance				
GRI 3 Material Topics 2021	3-3	Management of Material Topics	1.3.4 Management of Material Topics	29
GRI 201 Economic Performance 2016	201-1	Direct Economic Value Generated and Distributed	2.2 Economic Performance	44
★ Ethic Business Practices				
GRI 3 Material Topics 2021	3-3	Management of Material Topics	1.3.4 Management of Material Topics	30
GRI 205 Anti-Corruption 2016	205-1	Operating Sites Assessed for Risks Related to Corruption	2.3 Integrity Management	46
	205-2	Communication and Training on Anti-Corruption Policies and Procedures	2.3 Integrity Management	46
	205-3	Confirmed Incidents of Corruption and Action Taken	No corruption incidents in 2024	-
GRI 206 Anti-competitive Behavior 2016	206-1	Legal actions regarding anti-competitive behavior, anti-trust, and monopoly, product innovation and intelligence	No lawsuits or judgments related to anti-competitive, anti-trust, or monopoly regulations in 2024	-
★ Information Security and Customer Privacy				
GRI 3 Material Topics 2021	3-3	Management of Material Topics	1.3.4 Management of Material Topics	34
GRI 418 Customer Privacy 2016	418-1	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.5 Information Security and Customer Privacy No complaints regarding infringement of customer privacy or loss of customer data in 2024	-
★ Customer Relationship Management				
GRI 3 Material Topics 2021	3-3	Management of Material Topics	1.3.4 Management of Material Topics	37
GRI 417: Marketing and Labeling 2016	417-2	Incidents with Non-Compliance Concerning Product and Service Information and Labeling	2.3 Integrity Management	46
	417-3	Incidents with Non-Compliance Concerning Marketing Communications	2.3 Integrity Management	46

GRI Standards	GRI Disclosure		Chapter	Page
★ Greenhouse Gas and Energy Management				
GRI 3 Material Topics 2021	3-3	Management of Material Topics	1.3.4 Management of Material Topics	35
GRI 302 Energy 2016	302-1	Energy Consumption Within the Organization	3.2.1 Energy Management	71
	302-3	Energy Intensity	3.2.1 Energy Management	71
	302-4	Reduction of Energy Consumption	3.2.1 Energy Management	71
GRI 305 Emissions 2016	GRI 305-1	Scope 1 Greenhouse Gas Emissions	3.2.2 Greenhouse Gas Management	72~73
	GRI 305-2	Scope 2 Greenhouse Gas Emissions	3.2.2 Greenhouse Gas Management	72~73
	GRI 305-3	Other Indirect (Scope 3) Greenhouse Gas Emissions	3.2.2 Greenhouse Gas Management	72~73
	GRI 305-4	Greenhouse Gas Emissions Intensity	3.2.2 Greenhouse Gas Management	73
	GRI 305-5	Greenhouse Gas Emission Reduction	3.2.2 Greenhouse Gas Management	74
★ Waste Management				
GRI 3 Material Topics 2021	3-3	Management of Material Topics	1.3.4 Management of Material Topics	38
GRI 306: Waste 2020	306-2	Management of Significant Waste-Related Impacts	3.2.4 Waste Management	77
	306-3	Waste Generated	3.2.4 Waste Management	77~78
	306-4	Waste Diverted from Disposal	3.2.4 Waste Management	77~79
	306-5	Waste Directed to Disposal	3.2.4 Waste Management	77~79
★ Product Quality and Safety				
GRI 3 Material Topics 2021	3-3	Management of Material Topics	1.3.4 Management of Material Topics	36
GRI 416 Customer Health and Safety 2016	416-2	Incidents of Non-Compliance with Regulations Concerning the Health and Safety of Products and Services	3.2.5 Green Friendly Products No incidents of non-compliance with health and safety regulations concerning products and services in 2024	-
★ Talent Attraction and Retention				
GRI 3 Material Topics 2021	3-3	Management of Material Topics	1.3.4 Management of Material Topics	33
GRI 201 Economic Performance 2016	201-3	Defined Benefit Plan Obligations and Other Retirement Plans	4.3.1 Compensation System 4.3.2 Employee Benefits	94 95

GRI Standards	GRI Disclosure		Chapter	Page
GRI 202 Market Presence 2016	202-1	Ratio of Standard Entry-level Wage by Gender to Local Minimum Wage	4.3.1 Compensation System	94
GRI 401: Employment 2016	401-1	New Employee Hires and Employee Turnover	4.1 Talent Policy and Overview	86~87
	401-2	Benefits Provided to Full-time Employees (Excluding Temporary or Part-time Employees)	4.3.2 Employee Benefits	95
	401-3	Parental Leave	4.3.2 Employee Benefits	97
GRI 405: Employee Diversity and Equal Opportunity 2016	405-1	Diversity of Governance Bodies and Employees	4.1 Talent Policy and Overview	88
	405-2	Ratio of Basic Salary and Remuneration of Women to Men	4.3.1 Compensation System	94
★ Labor Relations and Human Rights				
GRI 3 Material Topics 2021	3-3	Management of Material Topics	1.3.3 Management of Material Topics	31
GRI 402: Labor Relations 2016	402-1	Minimum Notice Periods Regarding Operational Changes	4.4 Human Rights and Labor-Management Communication	99
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operating Sites and Suppliers in Which the Right to Freedom of Association and Collective Bargaining May Be at Risk	4.4 Human Rights and Labor-Management Communication	98
GRI 408: Child Labor 2016	408-1	Operating Sites and Suppliers at Significant Risk for Incidents of Child Labor	4.4 Human Rights and Labor-Management Communication	98
GRI 409: Forced or Compulsory Labor 2016	409-1	Operating Sites and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	4.4 Human Rights and Labor-Management Communication	98
★ Occupational Health and Safety				
GRI 3 Material Topics 2021	3-3	Management of Material Topics	1.3.3 Management of Material Topics	32
Occupational Health and Safety	403-1	Occupational Health and Safety Management System	4.5 Occupational Safety and Health	100
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	4.5 Occupational Safety and Health	102
	403-3	Occupational Health Services	4.5 Occupational Safety and Health	102~103
	403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	4.5 Occupational Safety and Health	100

GRI Standards	GRI Disclosure		Chapter	Page
Occupational Health and Safety	403-5	Worker Training on Occupational Health and Safety	4.5 Occupational Safety and Health	104
	403-6	Promotion of Worker Health	4.5 Occupational Safety and Health	107
	403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	4.5 Occupational Safety and Health	103
	403-8	Workers Covered by an Occupational Health and Safety Management System	4.5 Occupational Safety and Health	100
	403-9	Work-Related Injuries	4.5 Occupational Safety and Health No occupational injuries occurred in 2024	105
	403-10	Work-Related Ill Health	4.5 Occupational Safety and Health No occupational injuries occurred in 2024	-

General Topics

GRI Standards	GRI Disclosure		Chapter	Page
GRI 201: Economic Performance: 2016	201-2	Financial Implications and Other Risks and Opportunities Due to Climate Change	3.1 Climate Governance	65~67
GRI 204: Procurement Practices 2016	204-1	Proportion of Spending on Local Suppliers	2.7.4 Local Procurement and Conflict Minerals	59
GRI 303: Water and Effluents 2018	303-1	Interactions with Water as a Shared Resource	5.2.2 Water Resource Management	76
	303-3	Water Withdrawal	5.2.2 Water Resource Management	76
	303-4	Wastewater Discharge	5.2.2 Water Resource Management	76
	303-5	Water Consumption	5.2.2 Water Resource Management	76
GRI 308: Supplier Environmental Assessment 2016	308-1	New Suppliers that Were Screened Using Environmental Criteria	2.7.2 Supplier Assessment and Selection	57
GRI 308: Supplier Environmental Assessment 2016	308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken	2.7.2 Supplier Assessment and Selection	57
GRI 404: Training and Education 2016	404-1	Average Training Hours per Employee per Year	4.2.1 Talent Development	91
	404-2	Programs for Upgrading Employee Skills and Transition Assistance Programs	4.2.1 Talent Development	90
	404-3	Percentage of Employees Receiving Regular Performance and Career Development Assessments	4.2.2 Performance Appraisal	93
GRI 414: Supplier Social Assessment 2016	414-1	New Suppliers that Were Screened Using Social Criteria	2.7.2 Supplier Assessment and Selection	57
GRI 414: Supplier Social Assessment 2016	414-2	Negative Social Impacts in the Supply Chain and Actions Taken	2.7.2 Supplier Assessment and Selection	57

5.3 SASB Standards Disclosure Index Table – Hardware Industry Disclosure Indicators

Topic	Indicator	Indicator Number	Corresponding Section / Description
Product Safety	Description of Approaches to Identifying and Addressing Product Data Security Risks	TC-HW-230a.1	See Section "2.5 Information Security and Customer Privacy"
Employee Diversity and Inclusion	Percentage Representation of (a) Senior Management, (b) Non-Senior Management, (c) Technical Staff, and (d) All Other Employees by (1) Gender and (2) Diverse Groups	TC-HW-330a.1	See Section "4.1 Talent Policy" for details
Product Lifecycle Management	Percentage of Product Revenue Containing IEC 62474 Declarable Substances	TC-HW-410a.1	Products Do Not Contain IEC 62474 Listed Declarable Substances
	Percentage of Product Revenue Meeting the Electronic Product Environmental Assessment Tool (EPEAT) Registration or Equivalent Standards	TC-HW-410a.2	None
	Percentage of Product Revenue Certified for Energy Efficiency	TC-HW-410a.3	None
	Weight of End-of-Life Products and Electronic Waste Recycled; Percentage Recycled	TC-HW-410a.4	None
Supply Chain Management	Percentage of Tier 1 Supplier Sites Audited under Responsible Business Alliance (RBA) Validated Audit Process (VAP) or Equivalent, by (a) All and (b) High-Risk Suppliers	TC-HW-430a.1	Tier 1 suppliers are managed according to the "Supplier Control Procedures," issued by each plant, but have not yet undergone RBA VAP or equivalent audits.
	Nonconformance Rate of Tier 1 Suppliers for (a) Priority Nonconformances and (b) Other Nonconformances under RBA VAP or Equivalent, and (2) Rate of Related Corrective Actions	TC-HW-430a.2	None
Materials Sourcing	Description of Risk Management Related to Use of Key Materials	TC-HW-440a.1	Production of heat pipes uses copper as the primary metal raw material. The Company designs and manufactures heat pipes in-house, and their quality directly affects the performance of heat dissipation modules. To stabilize copper quality and reduce supply risks, we select suppliers from multiple regions (South China, Jiangxi, Anhui, etc.) and actively promote localized sourcing to diversify supply and avoid regional factors affecting material supply for production.

Activity Metrics	Indicator Number	Corresponding Section / Description
Number of Production Units by Product Category 4	TC-HW-000.A	See "About Forcecon Tech." for details
Manufacturing Site Area	TC-HW-000.B	Total Production Area: 205,300 square meters
Percentage of Output from Owned Facilities	TC-HW-000.C	In 2024, 100% of products were produced at the Company's own facilities.

5.4 TCFD Indicator Index Table

Aspect	TCFD Recommended Disclosure Items		Climate-Related Information of Listed Companies	Chapter	Page
Governance	1(a)	How the Board Oversees Climate-Related Issues	1. Describe how the Board of Directors and the management supervise and govern climate-related risks and opportunities explicitly.	3.1.1 Climate Governance	62
	1(b)	How Management Assesses and Manages Climate-Related Issues			
Strategy	2(a)	Short, Mid, and Long-Term Climate-Related Risks and Opportunities Identified by the Company	2. Describe how the identified climate risks and opportunities impact the Company's business, strategy, and finances (short-term, medium-term, long-term).	3.1.2 Climate Strategy and Risk Management	64
	2(b)	Impact of Climate-related Issues on Catcher's Business Model, Strategy, and Financial Planning	3. Describe the financial impact of extreme weather events and transformative actions.	3.1.2 Climate Strategy and Risk Management	65~67
	2(c)	Potential Impact of Different Scenarios on Organization's Business, Strategy, and Financial Planning	5. If scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors used, and main financial impacts should be explained.	Scenario analysis has not been used as an assessment tool this year	-

Aspect	TCFD Recommended Disclosure Items		Climate-Related Information of Listed Companies	Chapter	Page
Risk Management	3(a)	Process for Identifying and Assessing Climate-Related Risks	4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.1.2 Climate Strategy and Risk Management	63
	3(b)	Process for Managing Climate-Related Risks			
	3(c)	Description of How the Above Risk Identification and Management Processes Are Integrated into the Company's Overall Risk Management System			
Indicators and Goals	4(a)	Assessment of Whether Indicators Align with the Company's Strategy and Risk Management	6. If there is a transformation plan in place to manage climate- related risks, describe the contents of the plan, and the indicators and targets used to identify and manage physical and transformation risks.	3.1.3 Indicators and Goals	68~69
	4(b)	Disclosure of Scope 1, Scope 2, and Scope 3 (if applicable) Greenhouse Gas Emissions and Related Risks	9. Greenhouse Gas Inventory and Assurance Status	3.2.2 Greenhouse Gas Management	72~73
	4(c)	Management Goals and Related Performance	8. If climate-related goals have been established, the activities covered, scope of greenhouse gas emissions, planning timeframe, and annual progress made towards achievement should be described; if carbon offsets or RECs are used to achieve the relevant goals, it is necessary to specify both the source and quantity of carbon reductions achieved or the number of RECs offset.	3.1.3 Indicators and Goals	68~69

5.5 第三方查證意見聲明書

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Independent Assurance Statement

FORCECON TECHNOLOGY CO., LTD. 2024 SUSTAINABILITY REPORT

The AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) and FORCECON TECHNOLOGY CO., LTD. (hereinafter referred to as FCN) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of FCN.

RESPONSIBILITIES

FCN is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan and oversea operating locations (excluding Vietnam) in its sustainability report (hereinafter referred to as "the Report") in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to FCN and its stakeholders in accordance with the described scope and method. This statement is for FCN use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between FCN and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the "FORCECON TECHNOLOGY CO., LTD. 2024 SUSTAINABILITY REPORT".
2. AFNOR ASIA performs assurance operation according to the Type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating FCN's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating FCN's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
   - GRI Standards.

METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Standards for general disclosure and specific topic disclosure.

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- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ **AA1000 Accountability Principles**

Inclusivity

FCN has identified 7 key stakeholder groups and established diverse communication channels, including shareholder meetings, employee discussions, customer satisfaction surveys, and supplier conferences. The organization regularly collects stakeholders' concerns and expectations on sustainability issues and incorporates their feedback into its sustainability strategy planning and goal setting. The Report details the organization's actions based on the inclusivity principle.

Materiality

FCN has established a material topics identification process, through internal and external topic collection, stakeholder questionnaires, and expert interviews, it conducts a Double Materiality analysis based on the degree of operational impact and stakeholder concern. The organization has identified 10 material topics and formulated management policies, objectives, and action plans for each topic, fully demonstrating the organization's concrete implementation of the materiality principle.

Responsiveness

FCN has established a systematic response mechanism for sustainability issues of concern to stakeholders. Through the Report, official website, and legal briefings, it proactively discloses relevant policies, goals, action plans, and performance results. It also establishes a complaint channel to address stakeholder opinions and suggestions, demonstrating a proactive and responsive approach and achieving concrete results in adhering to the responsiveness principle.

Impact

FCN has systematically monitored and managed the significant economic, environmental, and social impacts of its operations. It has established a risk assessment mechanism, regularly reviewed the

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effectiveness and impact of various sustainability initiatives, and ensured information quality through internal and external audits and third-party verification to continuously improve its sustainability performance.

◆ **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can combine other international reporting requirements to continuously compile and disclose the operational performance of each operating location and provide sufficient and complete information to stakeholders.

ASSURANCE OPINION

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by FCN and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization. In our opinion, the information and data presented in the Report by FCN provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in FCN in 2024 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR :

AA1000 Licensed Report 000-84/V3-G8A4Y

Dr. August Tsai
The Director for Certification and Assessment
Aug.11.2025

Verification team: Chi Huang Chen (Lead Verifier), Chung Pen Chen (Verifier).

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