CX Technology Corporation

Stock Symbol ：2415

2025 ESG Report



Publication Date: August 31, 2026



目錄

CH1 About This Report

1.1 Message from Management 4
1.2 About the Company 6
1.3 About This Report 8

CH2 Sustainable Management

2.1 United Nations Sustainable Development Goals (SDGs) 13
2.2 Sustainable Development Strategy 22
2.3 Mechanisms for Advancing Sustainable Development 24
2.4 Board of Directors and Functional Committees 26

CH3 Stakeholder Engagement and Material Topics

3.1 Stakeholder Engagement 53
3.2 Process for Determining Material Topics 57
3.3 List of Material Topics 64
3.4 Management of Material Topics 70

CH4 Governance

4.1 Economic Performance 79
4.2 Tax 80
4.3 Business Integrity 81
4.4 Communication Channels and Grievance Mechanisms 83
4.5 Risk Management 84
4.6 Information Security and Customer Privacy Protection 86
4.7 Participation in Industry Associations 89
4.8 Product and Service Management 90
4.9 Supplier Management 97

CH5 Social

5.1 Human Capital Development 109
5.2 Occupational Health and Safety 128
5.3 Community Engagement 136

CH6 Environmental

6.1 Climate Change Response Measures (TCFD) 142
6.2 Greenhouse Gas Management 156
6.3 Energy Management 158
6.4 Water Resource Management 162
6.5 Waste Management 163

CH7 Sustainability Accounting Standards Board (SASB)

7.1 Sustainability Accounting Standards Board (SASB) 167

CH8 Appendix

8.1 GRI Content Index 172
8.2 Climate-Related information for TWSE/TPEx Listed Companies 174

1 About This Report

- 1.1 Message from Management
- 1.2 About the Company
- 1.3 About This Report



1.1 Message from Management

Message from the Chairperson

Dear Partners, Customers, Suppliers, and Friends of the Company,

Amid rapid changes across global industries, the challenges posed by climate change, and growing expectations regarding corporate responsibility, we recognize that business growth must extend beyond operational performance. Long-term and resilient development can be achieved only by balancing environmental protection, social responsibility, and sound corporate governance.

Guided by our core values of "Innovation, Speed, Pragmatism, and Simplicity," the Company integrates sustainability into its corporate strategies and day-to-day operations. We remain committed to advancing energy conservation and carbon reduction, improving resource efficiency, strengthening occupational safety and employee well-being, and establishing transparent and robust governance mechanisms. Through these efforts, we strive to be a company trusted by our customers, employees, shareholders, and society.

From an environmental perspective, we actively promote the low-carbon transition and green manufacturing. We continue to reduce energy consumption and carbon emissions while incorporating environmental protection and circular economy principles into our operations to minimize our environmental impact.

From a social perspective, we place great importance on talent cultivation and employee development. We are committed to fostering a safe, inclusive, diverse, and supportive workplace while maintaining strong partnerships with our supply chain partners and local communities to create shared social value.

From a governance perspective, we uphold the principles of ethical business conduct, strengthen risk management and information transparency, and ensure compliance with applicable laws, regulations, and standards of business ethics. Through prudent governance, we support the Company's sustainable growth and long-term development.

Looking ahead, we will continue to deepen our sustainability initiatives by integrating innovative technologies with effective business management. We will enhance our competitiveness and work closely with all stakeholders to advance environmental sustainability, shared social prosperity, and sustainable business development.

We sincerely thank all our stakeholders for their continued support and trust. We will continue to translate our sustainability commitments into concrete action and contribute to a better future for generations to come.

Chairperson Albert Ting

Message from the General Manager

Amid rapidly evolving global economic conditions, the restructuring of industrial supply chains, increasing climate-related risks, and growing stakeholder expectations regarding corporate sustainability performance, CX Technology Corporation ("CX Technology" or "the Company") recognizes that responsible business management entails not only the pursuit of steady growth, but also accountability to the environment, employees, customers, suppliers, and society. In 2025, we remained committed to the principles of ethical business conduct, quality excellence, and sustainable development. We continued to focus on the research, development, and manufacture of precision metal products, speaker components, and automotive-related products, while strengthening product competitiveness and customer trust through process optimization, rigorous quality management, and continuous technological advancement.

From a corporate governance perspective, CX Technology continued to enhance its internal control, risk management, and regulatory compliance mechanisms. By fostering transparent governance and a culture of integrity, we seek to ensure that all operational decisions support the Company' s long-term development and align with stakeholder expectations. From an environmental perspective, we actively implemented energy conservation, carbon reduction, resource efficiency, and pollution prevention initiatives, while progressively strengthening our greenhouse gas management capabilities in response to the global transition toward net-zero emissions and customer requirements for low-carbon supply chains. From a social perspective, the Company places great importance on employee career development, workplace safety, and well-being. We are committed to fostering a safe, equitable, and cohesive working environment, while building collaborative relationships based on mutual trust with our suppliers and customers to enhance sustainability and resilience throughout the value chain.

Looking ahead, CX Technology will continue to build upon its foundation of sound business management by integrating innovative technologies, lean management practices, and sustainability considerations. We will further advance our ESG initiatives and enhance sustainability-related disclosures, embedding sustainable development into our day-to-day operations and decision-making processes. We believe that only by balancing operational performance with environmental stewardship and shared social prosperity can we create lasting value for our shareholders, employees, customers, and society, while progressing toward a more resilient, competitive, and sustainable future.

General Manager Johnson Hsiao

1.2 About the Company

Founded in 1972, CX Technology Corporation ("CX Technology" or "the Company") has achieved steady growth for more than half a century. We extend our sincere appreciation to all shareholders for their long-standing support and trust. Amid ongoing changes in global industries and intensifying market competition, the Company has remained committed to prudent management and continuous improvement, progressively building a solid industry foundation and strong competitive advantages.

Beginning as a small and medium-sized enterprise in Zhongli, Taoyuan, CX Technology has grown into one of the world's leading manufacturers of forged components for premium loudspeakers. The Company possesses core technical capabilities in the manufacture of pole pieces, top plates, yokes, and aluminum speaker cones. Its products are widely used in the audio systems of leading luxury vehicles and supercars worldwide, with an estimated global market share of approximately 20%.

In addition to its core forging capabilities, the Company has actively expanded into stamping, plastic injection-molded components, and magnetic circuit assembly, continuously strengthening its product integration capabilities and global market presence. Over the years, CX Technology has received numerous domestic and international honors, including the Ministry of Economic Affairs' 5th National Mittelstand Award and the National First Prize in the Outstanding Enterprise Category of the 14th National Brand Yushan Award. The Company has also consistently received Excellent Supplier and Outstanding Partner awards from customers and business partners.

In recognition of its outstanding performance in quality, service, and delivery, CX Technology received the Exceptional Service Award from HARMAN in 2025, followed by the Best Delivery Award in 2026.

In the area of sustainable development, the Company actively incorporates environmental, social, and governance principles into its operations. CX Technology launched its greenhouse gas inventory program in 2022 and completed inventories for its Taipei headquarters and Vietnam plant in 2023. In 2024, the scope was further expanded to include Fuxin Securities and the MRP Hai Duong Plant, placing the Company ahead of applicable regulatory requirements.

Beginning in 2025, comprehensive greenhouse gas inventories have been conducted regularly across the parent company and major subsidiaries to further strengthen greenhouse gas management and carbon reduction strategies, while steadily advancing the Company's low-carbon transition and sustainable operations.

Looking ahead, CX Technology will continue to deepen its core technological capabilities, enhance operational efficiency, and integrate sustainability management into corporate decision-making. Through these efforts, the Company is committed to creating long-term value that promotes shared prosperity across economic, environmental, and social dimensions.

Company Name	CX TECHNOLOGY CO., LTD.
Number of Employees	1200
Industry	Electronic Components
Paid-in Capital	NTD 900,000,000
Established	February 1972
Main Business	Mechanical Components Manufacturing: Forging / Precision Stamping / Plastic Injection Molding
Headquarters	20F., No. 179, Liaoning St., Zhongshan Dist., Taipei City 104, Taiwan (R.O.C.)

1.3 About This Report

1.3.1 Reporting Framework

This Report has been prepared with reference to the GRI Sustainability Reporting Standards 2021 (GRI Standards) issued by the Global Reporting Initiative (GRI) and incorporates disclosures based on the standards developed by the Sustainability Accounting Standards Board (SASB). It has also been prepared in accordance with the Taiwan Stock Exchange' s Rules Governing the Preparation and Filing of Sustainability Reports by TWSE-Listed Companies and the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies. Through this Report, the Company discloses its sustainability initiatives and related performance to stakeholders.

The Report has been prepared in accordance with the GRI Standards 2021 and with reference to the AA1000 Stakeholder Engagement Standard (AA1000SES). Its contents cover the Company' s governance, environmental, and social performance and management practices. Through a systematic assessment process, the Company identifies and prioritizes sustainability issues of concern to stakeholders, providing the basis for determining the scope and content of its disclosures.

1.3.2 Reporting Period and Frequency

his Report discloses data and performance for the period from January 1 to December 31, 2025, consistent with the reporting period covered by the Company' s annual financial report. In principle, the Report is published annually.

- Current edition: Published in August 2026
- Next edition: Scheduled for publication in August 2027

1.3.3 Reporting Boundary and Scope

This Report primarily discloses information on CX Technology Corporation' s sustainability responsibilities and performance for 2025. The reporting scope encompasses the following entities and locations:

Taiwan: CX Technology Corporation and MRP Industry Co., Ltd.

Vietnam: CX Technology (Vietnam) Corporation and MRP Industry (Hai Duong) Co., Ltd.

China: CX Electronics Technology (Shanghai) Co., Ltd., located in Jiading District, Shanghai, China.

1.3.4 Restatements of Information

There were no restatements of information during the reporting period.

1.3.5 External Assurance

This Report has not been subject to external assurance or verification.

1.3.6 Department Responsible for Sustainability Reporting

Contact Person	Head of Corporate Governance, Kuang-Tsung Chen
Address	20F., No. 179, Liaoning St., Zhongshan Dist., Taipei City, Taiwan
Telephone	02-23896788

Corporate Milestones

Year	Key Milestones
1972	The Company adopted 'Innovation, Speed, Practicality, and Simplicity' as its core management philosophy.
1980	Expansion of the Taiwan plant.
1996	Established a plant in Ho Chi Minh City, Vietnam.
2000	The Company was listed on the Taiwan stock market.
2002	Established a plant in Jiading, Shanghai.
2003	A 1,000-ton forging machine commenced production in Shanghai.
2004	Chairman Ting Kuang-Chin assumed office; Plant 3 obtained ISO 14001 certification.
2007	The Vietnam wire-harness plant commenced production; Plant 3 obtained TS 16949 certification.
2008	Passed the vendor evaluation conducted by Mercedes-Benz Vietnam.
2009	Entered into a technical cooperation agreement with Japan's Kamiita Sosie (Ueban Plastics Co., Ltd.).
2010	Trial production began at the Vietnam plastic injection molding plant.
2011	Mass production began at the Vietnam plastic injection molding plant.
2012	Mass production began at the plastic injection molding plant in Hai Duong Province, northern Vietnam.
2014	Fu Chuan Precision Industry Co., Ltd. officially commenced operations.
2015	The Board of Directors of subsidiary Phu Hung Securities Corporation approved the merger with An Thanh Securities Company.



Corporate Milestones

Year	Key Milestones
2016	Following the resignation of General Manager Li Roujing, Chairman Ding Guangqin concurrently assumed the role of General Manager.
2017	Completed a capital reduction in cash; paid-in capital after the reduction was NT$800,000,000.
2018	Upon expiration of the directors' term, a full board re-election was conducted, and Chairman Ding Guangqin was re-elected.
2019	The Board appointed WU JAY JINJENG to concurrently serve as Director and General Manager.
2021	Xiao Yihong assumed the position of General Manager.
2021	Upon expiration of the directors' term, a full board re-election was conducted, and Chairman Ding Guangqin was re-elected.
2022	Began supporting World Vision Taiwan's youth assistance program in Taoyuan.
2022	The Company celebrated its 50th anniversary.
2022	Completed a capitalization of retained earnings; paid-in capital after the increase was NT$900,000,000.
2023	Xiao Yihong assumed the position of Chairman of Alumi CX Technology am).
2024	Upon expiration of the directors' term, a full board re-election was conducted, and Chairman Ding Guangqin was re-elected.



2 Sustainable Management

- 2.1 United Nations Sustainable Development Goals (SDGs)
- 2.2 Sustainable Development Strategy
- 2.3 Mechanisms for Advancing Sustainable Development
- 2.4 Board of Directors and Functional Committees



2.1 United Nations Sustainable Development Goals (SDGs)

Overview of Alignment with the SDGs

CX Technology Corporation ("CX Technology" or "the Company") aligns its sustainability practices with the United Nations Sustainable Development Goals (SDGs). Taking into account the operational characteristics of the precision metal components and electronics manufacturing industries, the Company identifies sustainability issues relevant to its business activities and stakeholders. Particular attention is given to SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 7 (Affordable and Clean Energy), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action). In accordance with its operational needs, the Company progressively incorporates these principles into its corporate governance and management practices.

In the areas of human resources and workplace management, the Company implements occupational safety and health management in compliance with applicable laws and regulations. Through workplace hazard identification, safety training, and health promotion initiatives, CX Technology seeks to safeguard employees' occupational safety and physical and mental well-being. The Company also supports employees' professional development through education, training, and skills development programs, while remaining committed to fostering a diverse, equitable, and inclusive workplace.

In its operations and manufacturing management, the Company continuously reviews its production processes and equipment performance and implements process improvements and technological applications where appropriate to enhance production efficiency and operational stability. Energy and resource management measures are also adopted to reduce the environmental impacts of its operations. In addition, the Company promotes responsible raw material management, process waste reduction, and greenhouse gas inventories as part of its broader management practices, progressively strengthening awareness of energy conservation and carbon reduction. Through these efforts, CX Technology aims to maintain stable operations while advancing environmental protection, employee well-being, and the sustainable development of the industry.

CX Technology' s Commitment to and Implementation of the

SDGs-Related Topics	Performance Highlights	Future Plans
	CX Technology continues to implement its occupational safety and health management system in accordance with applicable laws and regulations. The Company conducts risk identification and hazard prevention assessments across its production environments and regularly provides occupational safety and health training, health examinations, and health promotion programs to enhance employees' safety awareness and health management capabilities. It also continuously reviews workplace conditions and equipment safety to reduce occupational accidents and operational risks, thereby safeguarding employees' physical and mental well-being.	Looking ahead, the Company will continue to strengthen its occupational safety and health management mechanisms, progressively improve the working environment and safety equipment, and introduce additional health promotion and occupational accident prevention measures. Through these efforts, CX Technology aims to enhance employee health care and safety management performance and foster a safe, healthy, and supportive workplace.

SDGs-Related Topics	Performance Highlights	Future Plans
	The Company places strong emphasis on talent development and the enhancement of professional capabilities. Training programs are arranged in accordance with the specific needs of each department and cover areas such as technical expertise, occupational safety and health, quality management, and managerial competencies. These programs enable employees to continuously strengthen their professional knowledge and job-related skills, thereby improving overall operational efficiency and organizational competitiveness. • Established an Automation Technology Team and Implemented 130 Process Optimization Initiatives	Looking ahead, the Company will continue to enhance its talent development system by providing diverse learning resources and professional training programs. Through a combination of internal and external training and structured knowledge transfer, the Company aims to cultivate interdisciplinary talent and strengthen managerial capabilities in support of its long-term development needs.

SDGs-Related Topics	Performance Highlights	Future Plans
	The Company upholds the principles of fair employment and equal opportunity by providing employees with equitable access to recruitment, compensation, and promotion opportunities. It is committed to fostering a diverse, equitable, and inclusive workplace and continues to promote awareness of workplace equality and sexual harassment prevention to safeguard employees' rights and cultivate respect for diversity. • The Company employed 541 female employees, representing 44.7% of its total workforce. • Of the seven seats on the Board of Directors, one was held by a woman, accounting for 14.3% of the Board. • Gender Equality Grievance Cases in 2025: 0	Looking ahead, the Company will continue to advance gender equality, diversity, and inclusion initiatives, strengthen equal opportunity education and employee communication mechanisms, and promote women's career development and participation in management, thereby fostering a more inclusive and supportive workplace culture.

SDGs-Related Topics	Performance Highlights	Future Plans
7 AFFORDABLE AND CLEAN ENERGY	The Company continuously reviews the performance of its production equipment and patterns of energy use. Through equipment maintenance, process improvements, and energy conservation measures, it seeks to reduce energy consumption, enhance equipment operating efficiency, minimize energy waste and operating costs, and progressively improve its energy management performance. • The Company implemented a wastewater recycling program to increase water reuse and reduce water consumption by 30%. • From 2022 to 2024, average electricity consumption intensity decreased by 10%.	Looking ahead, the Company will continue to assess the feasibility of introducing energy-efficient equipment and high-efficiency production processes. It will also strengthen energy monitoring and management mechanisms to progressively improve energy efficiency and reduce the impacts associated with energy consumption and carbon emissions.

SDGs-Related Topics	Performance Highlights	Future Plans
8 DECENT WORK AND ECONOMIC GROWTH	The Company safeguards employees' labor rights in accordance with applicable laws and regulations by providing fair compensation and reasonable working conditions. It also places strong emphasis on employee communication and labor–management relations to maintain a stable workforce and a sound operational foundation. Through prudent business management and rigorous quality control, the Company continues to enhance product quality and customer service capabilities, thereby sustaining its competitiveness and operational stability. • In 2025, consolidated revenue amounted to NT$2.366 billion, representing year-on-year growth of 3.40%. • Net income after tax totaled NT$163.01 million, with earnings per share of NT$1.81.	Looking ahead, the Company will continue to enhance its human resources systems and employee benefit programs, strengthen talent retention and career development mechanisms, and improve operational efficiency and product quality in response to evolving market demands and industry developments.

SDGs-Related Topics	Performance Highlights	Future Plans
	In response to product specifications and customer requirements, the Company continues to advance process improvements and technological applications, strengthening its capabilities in precision metal processing, electronic components, and related manufacturing operations. Through equipment upgrades and rigorous quality management, the Company enhances production stability and product yield rates, thereby reinforcing its industry competitiveness. • The Company holds an approximately 20% share of the global automotive loudspeaker component market. • In 2025, the Company received the HARMAN Exceptional Service Award.	Looking ahead, the Company will continue to invest in process optimization and technological upgrades while assessing the application of smart manufacturing, automated equipment, and digital management systems. These initiatives are expected to enhance production efficiency, quality management, and overall operational resilience.

SDGs-Related Topics	Performance Highlights	Future Plans
	The Company continues to implement measures for raw material management, process waste reduction, and resource efficiency. Waste is classified and disposed of in accordance with applicable laws and regulations to minimize the environmental impacts of manufacturing activities. Through rigorous quality management and process controls, the Company also seeks to improve resource efficiency and product stability.	Looking ahead, the Company will continue to review its resource use and waste management processes, progressively advancing waste reduction, resource recovery and reuse, and green management initiatives. It will also strengthen supply chain collaboration and environmental awareness to jointly promote sustainable production practices.

SDGs-Related Topics	Performance Highlights	Future Plans
	The Company has progressively advanced greenhouse gas inventories and energy conservation and carbon reduction initiatives. It continues to monitor the potential impacts of climate change on its operations and supply chain and implements energy management and process improvement measures to reduce the environmental impacts of its activities and strengthen its capacity to address climate-related risks. • In 2025, the greenhouse gas inventories of the parent company, the Vietnam plant, and MRP Precision were verified in accordance with ISO 14064-1. • The Company conducted a greenhouse gas inventory, recording Scope 1 emissions of 2,532.59 metric tons of CO_2e, Scope 2 emissions of 15,669.50 metric tons of CO_2e, and Scope 3 emissions of 30,012.35 metric tons of CO_2e. Total greenhouse gas emissions amounted to 48,214.44 metric tons of CO_2e, providing a basis for future carbon management and emissions reduction initiatives.	Looking ahead, the Company will continue to strengthen its management of climate-related risks and opportunities, further enhance its greenhouse gas inventory and carbon reduction management mechanisms, and evaluate appropriate pathways for low-carbon transformation and energy conservation. Through these efforts, the Company aims to enhance its climate resilience and capacity for sustainable development.

2.2 Sustainable Development Strategy

To fulfill its corporate social responsibility and advance sustainable business development, the Company is guided by its core values of "Innovation, Speed, Pragmatism, and Simplicity." We integrate sustainability principles into our business strategies and day-to-day operational management, with the aim of strengthening corporate competitiveness while promoting balanced economic, environmental, and social development and creating long-term value.

I. Policy Objectives

The Company is committed to achieving sustainable operations by strengthening corporate governance, protecting the environment, caring for employees, and participating in society. Through these efforts, we seek to mitigate operational risks, enhance corporate value, and establish long-term relationships with stakeholders based on mutual trust and collaboration.

II. Sustainability Development Priorities

(I) Corporate Governance

- Establish an ethical, transparent, and accountable governance framework.
- Comply with applicable laws, regulations, and standards of business ethics.
- Strengthen risk management and internal control mechanisms.
- Ensure transparent information disclosure and effective stakeholder engagement.
- Adopt a business model that places equal emphasis on operational performance and sustainable development.

(II) Environmental Sustainability

- Advance energy conservation, carbon reduction, and greenhouse gas management.
- Improve the efficiency of energy, water, and raw material use.
- Implement pollution prevention and waste reduction measures.
- Promote green procurement and environmentally responsible practices.
- Address climate-related risks by strengthening corporate resilience and advancing the low-carbon transition.

(III) Social Responsibility

- Provide a safe, healthy, and supportive working environment.
- Safeguard employee rights and promote talent development, diversity, and equal opportunity.
- Prohibit all forms of discrimination, harassment, and forced labor.

(IV) Supply Chain Management

- Work collaboratively with suppliers to advance sustainable development principles.
- Require suppliers to comply with applicable laws and regulations, as well as environmental, occupational safety, and human rights standards.
- Promote responsible procurement and supply chain risk management.
- Encourage suppliers to implement energy conservation, carbon reduction, and green management practices.

III. Policy Implementation and Management

- The Company' s management oversees and coordinates sustainability-related initiatives and regularly reviews their implementation and effectiveness.
- Enhance employees' awareness of and participation in sustainable development through education, training, and internal communications.
- Regularly review sustainability objectives and management measures to drive continuous improvement in operational performance.

Disclose sustainability-related information in a timely manner to enhance transparency.

2.3 Mechanisms for Advancing Sustainable Development

2.3.1 Governance Structure for Sustainable Development

CX Technology Corporation ("CX Technology" or "the Company") designates the Board of Directors as the highest oversight body for sustainable development. The Board is responsible for reviewing sustainability policies, strategic priorities, and annual implementation results, ensuring that the Company' s operations remain aligned with evolving environmental, social, and governance (ESG) trends. Sustainability principles are also integrated into the Company' s operational decision-making and management mechanisms.

Sustainability-related matters are centrally coordinated by the relevant management function, while designated departments implement initiatives within their respective areas of responsibility. These initiatives encompass corporate governance, environmental protection, occupational safety and health, talent development, supply chain management, and social engagement. Implementation results and future plans are consolidated regularly and reported to senior management and the Board of Directors.

In alignment with the Company' s sustainability objectives, each department formulates annual action plans and performance indicators to progressively implement short-, medium-, and long-term sustainability strategies. Through these efforts, the Company continues to strengthen its operational resilience and long-term sustainability competitiveness.

Looking ahead, CX Technology will continue to enhance its sustainability governance framework in response to business development needs and applicable regulatory requirements, while strengthening cross-functional collaboration and the effectiveness of sustainability management.

2.3.2 Operational Overview

Oversight and Management of Material Sustainability Matters

CX Technology Corporation ("CX Technology" or "the Company") designates the Board of Directors as the highest oversight body for sustainable development. The Board is responsible for reviewing sustainability strategies, material ESG topics, and related implementation results. It also periodically reviews progress toward the Company' s sustainability objectives to ensure that its business direction remains aligned with sustainability trends and stakeholder expectations.

Sustainability initiatives are implemented by the relevant departments in accordance with their respective responsibilities, while senior management coordinates and consolidates implementation results for regular reporting to the Board. In the event of a material environmental, social, or governance-related issue, the responsible departments conduct an investigation and assessment. Depending on the significance of the matter, it is submitted to the Board for review to ensure that associated risks are appropriately managed and corrective actions are effectively implemented.

In 2025, the Board continued to oversee key sustainability matters, including environmental protection, occupational safety and health, information security, and ethical business conduct. Through regular reviews and cross-functional communication mechanisms, the Company continued to enhance its sustainability management practices. During the year, no material environmental pollution incidents, major occupational accidents, significant information security incidents, or material violations of laws and regulations were reported.

2.4 Board of Directors and Functional Committees

2.4.1 The Board’ s Role and Performance in Sustainability Governance

2.4.1.1 Role and Oversight in Sustainability Governance

Title	Name	Actual number of attendance	Number of attendance by proxy	Actual attendance rate (%)
Chairman	Representative of Jin Cheng Investment Holding Co., Ltd: Albert Ting	4	0	100%
Directors	Chin Cheng Investment Holding Corp - Wang, Chung-Yu	4	0	100%
Directors	Chin Cheng Investment Holding Corp - Chung I Wang	4	0	100%
Directors	Li, San-Jung	4	0	100%
Independent Directors	Lin, Mei-Ling	4	0	100%
Independent Directors	Yang, Yun-Ti	4	0	100%
Independent Directors	Huang, Fu-Hsiung	4	0	100%

In 2025, the Board of Directors convened four meetings to deliberate and resolve matters related to the Company’ s business strategies, risk management, and key governance issues, thereby strengthening corporate governance effectiveness and the quality of business management.

Audit Committee Operations

Where any independent director expresses an objection, reservation, or material recommendation regarding matters considered by the Audit Committee, the Company discloses, in accordance with applicable laws and regulations, the date and session number of the meeting, agenda items discussed, committee members' opinions, resolutions adopted, and the Company's subsequent actions. These disclosures are intended to enhance corporate governance transparency and strengthen the effectiveness of the Company's oversight mechanisms.

Title	Name	In-Person Attendance (B)	Proxy Attendance	Attendance Rate (B/A)
Independent Director (Convener)	Mei-Ling Lin	4	0	100%
Independent Director	Yun-Ti Yang	4	0	100%
Independent Director	Fu-Hsiung Huang	4	0	100%

In 2025, the Audit Committee convened four meetings. The principal matters reviewed included:

- Review of the financial statements and the Company's accounting policies and procedures.
- Confirmation of key audit matters and significant audit indicators.
- Review of the internal control system and related policies and procedures.
- Review of material loans of funds, endorsements, and guarantees.
- Assessment of the independence and competence of the external auditors based on Audit Quality Indicators (AQIs).
- Review of matters relating to non-assurance services to be provided by the external auditors in 2025, in response to revisions to the International Code of Ethics for Professional Accountants.

Overview of the Audit Committee's Key Activities for the Year

Board Meeting Date	Session	Agenda Items and Resolutions	Independent Directors' Dissenting Opinions	Audit Committee Resolution	Any dissenting or qualified opinions from Audit Committee members, with such opinions recorded or provided in writing
2025/03/10	2nd Term, 3rd Meeting	• The Company's 2024 Statement on Internal Control Systems • The Company's 2024 Financial Report • Evaluation of the independence and suitability of the CPAs engaged to audit the Company's 2025 financial statements • In response to the revised International Code of Ethics for Professional Accountants, approval was proposed for the Company's external auditors to provide non-assurance services in 2025	None	Approved	None
2025/05/15	2nd Term, 4th Meeting	• The Company's Q1 2025 Financial Report	None	Approved	None
2025/08/11	2nd Term, 5th Meeting	• The Company's Q2 2025 Financial Report	None	Approved	None
2025/11/13	2nd Term, 6th Meeting	• Proposed amendments to the Company's Internal Control System • 2026 Internal Audit Plan • The Company's Q3 2025 Financial Report • 2026 Endorsement and Guarantee Plan for the Company's Investee Subsidiaries	None	Approved	None

Remuneration Committee Operations

The Company established its Remuneration Committee on August 24, 2011. The Committee assists the Board of Directors in establishing and periodically reviewing the policies, systems, standards, and structures governing the performance evaluation and remuneration of directors and managerial officers, thereby ensuring that the remuneration framework remains fair, reasonable, and competitive in the market. The Remuneration Committee also regularly evaluates the performance and remuneration of directors and managerial officers. The results serve as an important basis for remuneration adjustments and related decisions, thereby strengthening corporate governance and management effectiveness.

The term of office of the current Remuneration Committee members runs from June 18, 2024, to June 17, 2027. In 2025, the Remuneration Committee convened four meetings. The attendance of each Committee member was as follows:

Title	Name	Actual Attendance	Proxy Attendance	Attendance Rate (%)
Convener	Yun-Ti Yang	4	0	100%
Member	Mei-Ling Lin	4	0	100%
Member	Jian-You Liu	4	0	100%

2.4.1.2 Board Composition and Diversity

On November 10, 2020, the Board of Directors approved the Regulations Governing Board Performance Evaluations. Following the end of each year, the Company conducts regular performance evaluations of the Board as a whole, its functional committees, and individual directors to continuously enhance Board effectiveness and the quality of corporate governance.

The results of the 2025 Board performance evaluation showed that the overall performance of the Board and each functional committee was rated "Excellent." The individual self-assessments of all seven directors also received an "Excellent" rating, demonstrating that the Board operated effectively and continued to fulfill its supervisory and governance responsibilities.

Evaluation Frequency	Evaluation Period	Evaluation Scope	Evaluation Method
Once annually	2025/1/1–2025/12/31	Board of Directors / Individual Directors / Functional Committees	Internal Board Self-Evaluation; Individual Directors' Self-Evaluation

Evaluation Criteria

Board Performance Evaluation

The Board Performance Evaluation Self-Assessment Questionnaire comprises the following five dimensions:

(1) Participation in the Company’ s operations.

(2) Enhancement of the quality of Board decision-making.

(3) Composition and structure of the Board.

(4) Selection and continuing professional development of directors.

(5) Internal control.

Individual Director Performance Evaluation

The Individual Director Performance Evaluation Self-Assessment Questionnaire comprises the following six dimensions:

(1) Understanding of the Company’ s objectives and responsibilities.

(2) Awareness of directors’ duties and responsibilities.

(3) Participation in the Company’ s operations.

(4) Internal relationship management and communication.

(5) Professional expertise and continuing professional development of directors.

(6) Internal control.

Functional Committee Performance Evaluation

The Functional Committee Performance Evaluation Self-Assessment Questionnaire comprises the following five dimensions:

(1) Participation in the Company’ s operations.

(2) Awareness of the functional committee’ s duties and responsibilities.

(3) Enhancement of the quality of functional committee decision-making.

(4) Composition of the functional committee and selection of its members.

(5) Internal control.

2.4.1.3 Continuing Professional Development in Sustainability

Title	Name	Date	Course title	Organizer	Training hours
Directors	Albert Ting	2025/11/17	Digital transformation and AI applications	The Greater Chinese Financial Development Association	3
		2025/12/8	Commercial Value of generative AI and Digital Risks	Taipei Foundation Of Finance	3
Directors	Li, San-Jung	2025/10/22	Generative AI: Industrial Development and Future Opportunities	The Greater Chinese Financial Development Association	3
		2025/11/21	Digital Technology and AI Trends: Risks and Opportunities in Corporate Management	Taiwan Project Management Association	3
Directors	Wang, Chung-Yi	2025/7/31	Operation Strategy and Outlook for Taiwanese PMI Manufacturers in the Second Half of the Year Under Trump' s Tariff Policies	Securities and Futures Institute	3
		2025/3/13	The Century War for Wafer Supremacy: TSMC' s Leading Technologies and Business Opportunities	Securities and Futures Institute	3

Title	Name	Date	Course title	Organizer	Training hours
Directors	Wang, Chung-Yu	2025/5/6	The trends in digital technology and artificial intelligence, and risk management	China Corporate Governance Association	3
		2025/8/8	Corporate Innovation Best Practices	China Corporate Governance Association	3
Independent Directors	Yang, Yun-Ti	2025/2/21	Current state of the global economy	China Corporate Governance Association	1
		2025/7/8	2025 Contract Risk Management under the Impact of Trump’ s “Reciprocal Tariffs”	China Corporate Governance Association	3
		2025/11/4	Trump 2.0’ s View on the US-China Rivalry and the Risk of War Across the Taiwan Strait	The Greater Chinese Financial Development Association	3
Independent Directors	Lin, Mei-Ling	2025/4/15	Analysis of Corporate Control Contests	China Corporate Governance Association	3
		2025/8/5	Discussion of Employee and Director Compensation Issues	China Corporate Governance Association	3
Independent Directors	Huang, Fu-Hsiung	2025/6/13	Trump 2.0: Corporate Response Strategies for Global Tax Reforms and Supply Chain Restructuring	China Corporate Governance Association	3
		2025/8/22	The Operation of the Remuneration Committee and the Performance-Based Compensation System for Directors and Managers	China Corporate Governance Association	3

2.4.2 Board Structure and Operations

Organizational Structure

CX Technology Corporation ("CX Technology" or "the Company") has established a clearly defined organizational structure with well-delineated responsibilities and authority. The General Meeting of Shareholders serves as the Company' s highest decision-making body, while the Board of Directors is responsible for establishing business policies, making major decisions, and overseeing operations. The Chairperson is responsible for coordinating and directing the activities of the Board. The Audit Committee and Remuneration Committee operate under the Board to strengthen corporate governance and support the review of internal controls, financial oversight, and remuneration policies, thereby ensuring transparency and regulatory compliance in corporate decision-making.

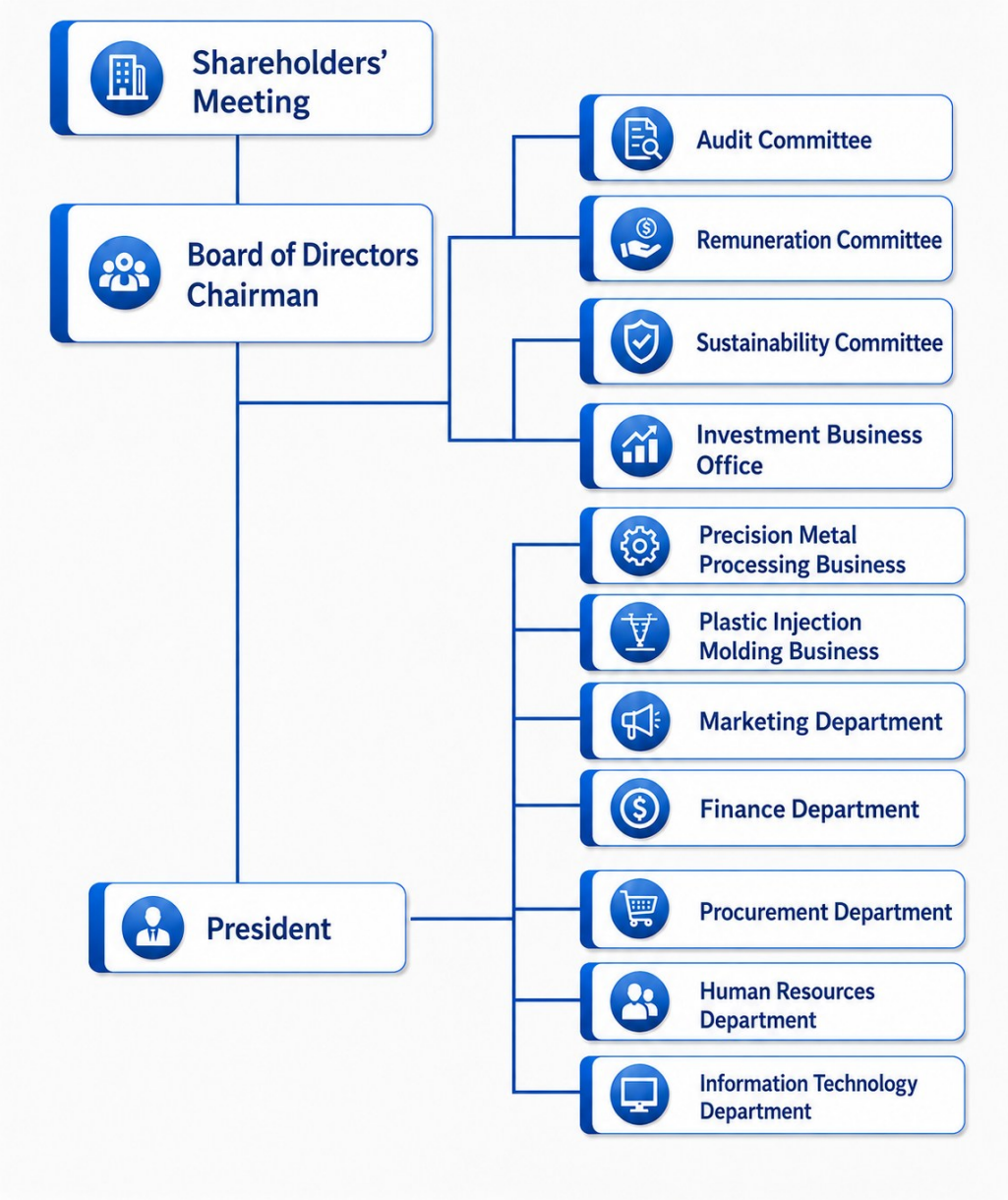
With respect to governance and oversight, the Internal Audit Office is responsible for establishing and implementing the Company' s internal audit system, monitoring corrective actions taken in response to audit findings, and reporting regularly to the Board of Directors and the Audit Committee. The Investment Management Office is responsible for formulating and evaluating non-operating investment decisions and overseeing the management of investee companies, supporting the Company' s prudent expansion and strategic business development.

Day-to-day operations are managed by the General Manager. Based on functional responsibilities and business requirements, the Company has established dedicated units for the Precision Metal Processing Business, Plastic Injection Molding Business, Marketing Division, Finance Division, Procurement Department, Human Resources Department, and Information Technology Department. The business units are responsible for new product design and development, process improvement, quality system planning, facility maintenance, and workplace safety.

2.4.2 Board Structure and Operations

The Marketing Division oversees market analysis, business development, and customer service. The Finance Division is responsible for accounting, taxation, cash management, and business data analysis. The Procurement Department coordinates the procurement of raw materials, while the Human Resources Department is responsible for organizational systems, personnel policies, and workforce planning. The Information Technology Department manages information technology equipment, system maintenance, and network infrastructure.

Through clearly defined organizational responsibilities and hierarchical management, CX Technology continues to enhance corporate governance effectiveness and operational efficiency. This structure ensures that each department performs its duties effectively while supporting the Company' s long-term, stable development and sustainable operations.



Title	Nationality or place of registration	Name	Gender Age	Main experience (educational background)	Current adjunct positions at the Company and other companies
Chairman	Taiwan	Chin Cheng Investment Holding Corp Representative : Albert Ting	M 51~60	MBA, Massachusetts Institute of Technology, USA Department of Economics, Harvard University, USA Honorary Alumnus and Honorary Doctoral Degree in Management from National Chi Nan University Vice President, Morgan Stanley Investment Bank Vice Chairman, CX Technology Corporation Chairman, CX Technology (VN) Corporation Honorary alumnus, the R.O.C. Military Academy (ROCMA) Eisenhower Fellowship recipient Chairman, World Vision Taiwan	Director, CX Technology (Shanghai) Corporation Chairman, Merrimack River Precision Industrial Corporation Chairman, Phu Hung Securities Corporation Chairman, Phu Hung Fund Management Joint Stock Company Chairman & President, Freshfields Capital Corporation Chairman, Chin Cheng Investment Holding Corp Chairman, AFC Corporation Chairman, He Lun Corporation Distinguished Chair Professor, International Finance Research Institute National Sun Yat-sen University

Title	Nationality or place of registration	Name	Gender Age	Main experience (educational background)	Current adjunct positions at the Company and other companies
Directors	Taiwan	Chin Cheng Investment Holding Corp Representative : Wang, Chung-Yu	M 81~90	Department of Chemical Engineering, Chung Yuan University Chairman of China Steel Corporation Executive Director, Commission of State-Owned Enterprises, Ministry of Economic Affairs Independent Director, CTBC Bank Co., Ltd. Independent Director of CTBC Financial Holding Co., Ltd. Chairman of CURIEMED CORPORATION Independent Director, Global Wafers Co., Ltd	Independent Director, CHIH LIEN INDUSTRIAL CO., LTD.

Title	Nationality or place of registration	Name	Gender Age	Main experience (educational background)	Current adjunct positions at the Company and other companies
Directors	Taiwan	Chin Cheng Investment Holding Corp Representative: Wang, Chung-Yi	M 71~80	Graduated from NTOU-National Taiwan Ocean University Visiting Fellow, Master's Program, University of Cambridge Law School, UK Graduate of the Federal Executive Institute, USA Ambassador, Czech Republic Representative Office Director, Bureau of Investigation, Ministry of Justice	General Consultant of Phu My Hung Holdings Group
Directors	Taiwan	Li, San-Jung (Note 1)	M 71~80	Graduated from Chinese Culture University President, Macoto Bank Manager, First Commercial Bank Advisor, Financial Research and Training Institute Supervisors, Merrimack River Precision Industrial Corporation	Supervisors, CX Technology (VN) Corporation Supervisors, CX Technology (Shanghai) Corporation Supervisors of Merrimack River Precision Industrial(HD)Co.Ltd

Title	Nationality or place of registration	Name	Gender Age	Main experience (educational background)	Current adjunct positions at the Company and other companies
Independent Directors	Taiwan	Lin, Mei-Ling	F 61~70	Department of Accounting, Fu Jen University Supervisor, National Federation of Certified Public Accountants of the Republic of China Partnership Certified Public Accountant, Chief Executive Officer of Crowe (TW) CPAs Partner Certified Public Accountant, First Union Accountants Auditor, DFI Inc. Certified Financial Planning Consultant (CFP), Financial Planning Association of Taiwan, FPAT Tax Agent / Valuation Certified Public Accountant Qualified for Patent Agent Trustee Test	Independent Director, Remuneration Committee member of APPRO PHOTOELECTRON INC. Independent Director, Remuneration Committee member of LeRain Technology Co., Ltd. Remuneration Committee, CX Technology Corporation Audit Committee, CX Technology Corporation
Independent Directors	Taiwan	Yang, Yun-Ti (Note 2)	M 71~80	Department of Banking and Insurance, Feng Chia University Director, Tan Thuan Corporation Sales Manager, Kodak PIXPRO President, Tan Thuan Corporation Supervisors, CX Technology Corporation	Remuneration Committee, CX Technology Corporation Audit Committee, CX Technology Corporation

Title	Nationality or place of registration	Name	Gender Age	Main experience (educational background)	Current adjunct positions at the Company and other companies
Independent Directors	Taiwan	Huang, Fu-Hsiung	M 81~90	Department of International Trade, Tamkang University Life Insurance Manager, Life Office Management Association Certified Securities Investment Analyst Chairman (Founder), Life Insurance Management Institute of the Republic of China Chief accountant and senior vice president, Nan Shan Life Insurance Co., Ltd. General Manager, American Life Insurance Company, Taiwan Branch	Audit Committee, CX Technology Corporation

Note 1: Resigned on April 3, 2007 due to personal factors and was re-elected as supervisor on June 16, 2009.

Note 2: Resigned on May 31, 2019 due to personal factors.

2.4.2.1 Board Composition and Diversity

The election of all directors of the Company is conducted in accordance with the principles of transparency, fairness, and professionalism. The election process complies with the Company's Articles of Incorporation, Procedures for Election of Directors, Regulations Governing the Appointment of Independent Directors and Compliance Matters for Public Companies, Article 14-2 of the Securities and Exchange Act, and other applicable requirements, thereby ensuring the independence and professional competence of the Board.

The current Board comprises seven directors, including three independent directors, representing 42.9% of the Board, and four non-independent directors, representing 57.1%. None of the directors are spouses or relatives within the second degree of kinship of one another. The composition of the Board therefore complies with Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act, further strengthening Board independence and the quality of corporate governance.

2.4.2.2 Operations

The Board of Directors is the Company's highest governance body. It is responsible for formulating business strategies, overseeing management, and safeguarding the interests of the Company and its shareholders. The Board exercises its authority in accordance with applicable laws and regulations, the Company's Articles of Incorporation, and resolutions adopted by the General Meeting of Shareholders, thereby ensuring sound corporate governance.

The Board operates independently and upholds the principle of information transparency, with all directors, including independent directors, exercising their authority independently. The Company's three independent directors perform their duties in accordance with applicable laws and regulations. Through the Audit Committee, they assist in overseeing the Company's risk management, the effectiveness of its internal control system, the quality of financial reporting, and the independence and competence of the external auditors, thereby strengthening the Board's oversight function.

The Company also adopts a candidate nomination system and cumulative voting system for the election of directors, encouraging shareholders to participate in corporate governance. The review of candidate qualifications and all related procedures are conducted and publicly disclosed in accordance with applicable laws and regulations. These measures are designed to ensure the independence, diversity, and professional expertise of the Board, safeguard shareholders' rights and interests, and enhance the effectiveness of corporate governance.

2.4.2.3 Nomination and Selection

In accordance with the Company's Procedures for Election of Directors, directors and independent directors are elected through a candidate nomination system and cumulative voting, thereby encouraging shareholders to actively participate in corporate governance. Shareholders holding the requisite number of shares may nominate candidates in accordance with applicable laws and regulations. The Company reviews the qualifications of all nominees and completes the required public disclosure procedures to confirm their compliance with Article 30 of the Company Act and other applicable requirements. These measures safeguard shareholders' rights and interests while maintaining the professionalism and independence of the Board's composition.

2.4.2.4 Conflict-of-Interest Recusal

Date of board meeting	Proposal content	Name of director	Reason for recusal due to conflicts of interest	Voting participation status
2025/3/10	Proposal for the distribution of year-end bonuses to the Chairman and managers for 2024.	Chairman Albert Ting	Proposal for the distribution of year-end bonuses to the Chairman and managers for 2024.	Chairman Albert Ting and the relevant managers recused themselves due to conflicts of interest. After the convener of the Remuneration Committee presented the review results, the proposal was approved as proposed.
2025/3/10	Proposal for salary adjustments for the Chairman and managers for 2025.	Chairman Albert Ting	Proposal for salary adjustments for the Chairman and managers for 2025.	Chairman Albert Ting and the relevant managers recused themselves due to conflicts of interest. After the convener of the Remuneration Committee presented the review results, the proposal was approved as proposed.
2025/11/13	Proposal for the 2025 year-end bonuses for the Chairman and managerial officers	Chairman Albert Ting	Proposal for the 2025 year-end bonuses for the Chairman and managerial officers	Chairman Albert Ting and the relevant managers recused themselves due to conflicts of interest. After the convener of the Remuneration Committee presented the review results, the proposal was approved as proposed.

For agenda items in which a director has a personal interest, the director is required to recuse themselves in accordance with applicable laws, regulations, and corporate governance requirements. The Company discloses the director’ s name, the agenda item concerned, the reason for recusal, and the director’ s participation in the voting process to ensure the independence, impartiality, and transparency of Board decision-making.

2.4.2.5 Remuneration Policy

The Company follows principles of fairness, reasonableness, and market competitiveness in determining compensation. Salaries and incentives are established with consideration of job responsibilities, professional expertise, individual performance, the Company's operating results, and industry benchmarks, supporting talent retention, shareholders' interests, and sustainable business development. The Remuneration Committee regularly reviews compensation policies and performance assessments for directors and managerial officers and submits its recommendations to the Board of Directors for approval.

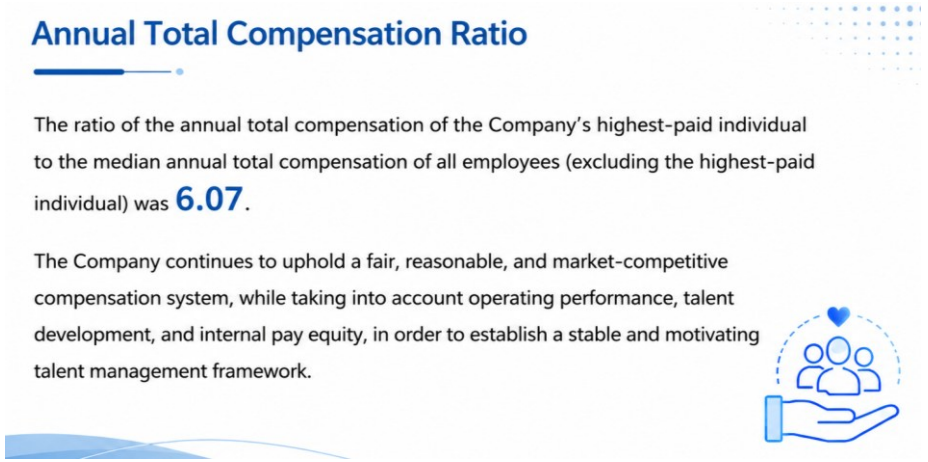
Under the Company's Articles of Incorporation, if the Company reports a profit for the year, it shall allocate no less than 1% of that profit to employee remuneration and no more than 2.5% to directors' remuneration. For this purpose, profit means income before tax and before the allocation of employee and directors' remuneration. Any accumulated losses must first be covered by retaining the necessary amount. At least 20% of employee remuneration shall be allocated to non-managerial employees. Employee remuneration may be paid in cash or shares, and eligible recipients may include employees of controlling companies or subsidiaries who meet specified criteria. The Board of Directors is authorized to determine these criteria and the method of payment.

To strengthen the link between compensation and sustainability performance, the Company plans to assess senior management's annual performance bonuses based on both operating and sustainability performance. Sustainability indicators will cover improvements in energy efficiency and greenhouse gas emissions intensity, the completion rate of occupational health and safety improvement actions, the achievement rate of employee development plans, supplier assessments, and progress in addressing internal control and regulatory compliance deficiencies. Annual quantitative targets will be established according to each executive's responsibilities. Annual performance bonuses will be calculated by multiplying the approved target bonus by the weighted aggregate performance achievement rate, ensuring that progress toward sustainability targets directly affects bonus amounts. This mechanism will operate alongside the remuneration allocations and minimum allocation to non-managerial employees required under the Articles of Incorporation.

For directors' compensation and remuneration allocations, the Company plans to incorporate the fulfillment of oversight responsibilities into performance assessments and allocation decisions, including the review of sustainability strategies, oversight of climate-related and operational risks, and follow-up on significant improvement actions. Relevant targets and scoring criteria will be approved before the start of the assessment year. Following year-end, the Remuneration Committee will review actual results and supporting documentation and submit its recommendations to the Board of Directors for approval. In the event of serious legal violations, unethical conduct, or major environmental, health, or safety incidents, the performance bonuses of responsible executives will be adjusted according to their accountability and the severity of the circumstances, aligning compensation with long-term business performance and sustainability responsibilities.

Annual Total Compensation Ratio

The ratio of the annual total compensation of the Company's highest-paid individual to the median annual total compensation of all employees, excluding the highest-paid individual, was 6.07. The Company remains committed to maintaining a fair, reasonable, and market-competitive compensation system that takes into account business performance, talent development, and internal pay equity, thereby establishing a stable and effective talent management framework that supports employee motivation and retention.



2.4.3 Functional Committee Structure and Operations

Audit Committee

Item	Description
Preparation of the Annual Audit Plan and Risk Assessment	Taking into account the Company's operating objectives, significant risk issues, and regulatory requirements, the Company annually reviews the operational processes and internal control systems of each department and formulates a risk-based annual audit plan. The plan is then submitted to the Board of Directors and the Audit Committee for review and approval to ensure that audit resources are focused on high-risk areas and material sustainability-related issues.
Audits of Internal Control Systems and Operational Processes	In accordance with the annual audit plan, the Company audits operational processes and internal control systems through document reviews, interviews, and on-site testing to assess whether each unit operates in compliance with internal regulations and legal requirements, and provides recommendations for improvement in relation to finance, operations, legal compliance, and sustainability governance.
Follow-up on Deficiencies and Verification of Improvement Effectiveness	For deficiencies identified through audits, the Company oversees the relevant units in establishing corrective action plans and completion timelines, and regularly tracks improvement progress and conducts follow-up reviews to verify the implementation of corrective actions and control mechanisms, thereby continuously strengthening the effectiveness of internal control management.
Communication, Coordination, and Promotion of Internal Control / Sustainability Awareness	Through communication and coordination mechanisms before and after audits, the Company explains audit priorities and risk perspectives to each unit, reinforces the importance of internal control, regulatory compliance, and sustainability governance, and helps employees build risk awareness and a culture of continuous improvement.
Reporting to the Board of Directors and the Audit Committee	The Company regularly compiles the execution status of the annual audit plan, the progress of improvements for major deficiencies, and sustainability-related audit results, and reports them to the Board of Directors and the Audit Committee as important references for corporate governance, risk management, and resource allocation.

The Company' s independent directors maintain diverse and effective channels of communication with the Chief Internal Auditor and external auditors. Through regular and ad hoc meetings, the parties engage in thorough and constructive dialogue, supporting the effective operation of the Company' s internal control, risk management, and corporate governance mechanisms.

Date	Communication Stakeholder	Communication Topics
March 10, 2025	Head of Internal Audit	Review the internal audit report. Explain the audit plan execution status.
March 10, 2025	Auditor	The auditor presents key audit findings in the financial statements report. Discussion and communication on issues raised by the auditor and management.
May 15, 2025	Head of Internal Audit	Review the internal audit report. Explain the audit plan execution status.
May 15, 2025	Auditor	The auditor presents key audit findings in the financial statements report. Discussion and communication on issues raised by the auditor and management.
August 11, 2025	Head of Internal Audit	Review the internal audit report. Explain the audit plan execution status.
August 11, 2025	Auditor	The auditor presents key audit findings in the financial statements report. Discussion and communication on issues raised by the auditor and management.
November 13, 2025	Head of Internal Audit	Review the internal audit report. Discuss the 2026 internal audit plan.
November 13, 2025	Auditor	The auditor presents key audit findings in the financial statements report. Discussion and communication on issues raised by the auditor and management.

Strategy Overview	Audit Procedures	2025 Audit Strategy and Key Highlights – Internal Audit	
Description	**Key Processes Covered**	**Target**	**Frequency**
The Company's internal audit function adopts a risk-based audit strategy. Taking into account the characteristics of the Company's operations and changes in the internal and external environment, it prioritizes high-risk processes and material topics related to financial reporting, regulatory compliance, and sustainability governance, so as to ensure the effectiveness of the design and implementation of the internal control system and continuously strengthen the Company's corporate governance and risk management capabilities.	The Company's internal audit operations are carried out in accordance with the annual audit plan. The main procedures include the preparation and approval of the annual audit plan, pre-audit risk assessment and communication, document reviews, interviews, and control testing during the audit, as well as the consolidation of audit results and issuance of audit reports. The Company also continuously follows up on corrective actions for identified deficiencies and conducts follow-up reviews. In addition, based on the level of risk in each case and actual needs, the Company appropriately adjusts the audit scope and depth of execution to enhance the effectiveness and flexibility of audit operations, thereby continuously strengthening its internal control and corporate governance mechanisms.	In 2025, the Company focused on its principal operating subsidiary and conducted audits of key operational processes, including the sales cycle and procurement cycle, in order to understand actual operating conditions and potential risks, while continuously enhancing internal control and operational management effectiveness.	The Company adopts a quarterly audit approach, conducting audits of the sales and procurement cycles of its principal operating subsidiary each quarter in order to improve the coverage and timeliness of key operating processes, while continuously strengthening internal control and risk management mechanisms.

2025 Audit Strategy and Highlights – Internal Audit

Effectiveness

By increasing the frequency of audits and appropriately narrowing the scope of each audit, auditors are able to examine the design and execution of operations in greater depth, identify control gaps and operational deviations at an earlier stage, and reduce the risk of material errors and fraud.

At the same time, this approach helps each unit promptly adjust its operating procedures and continuously enhance the quality of internal controls and the effectiveness of operational management.

Follow-up Tracking

For deficiencies and recommendations identified during the audit process, the Company requires the relevant units to submit specific improvement plans and target completion dates. The internal audit unit regularly tracks the implementation of corrective actions and, where necessary, conducts follow-up reviews until it confirms that the deficiencies have been effectively addressed and the related control measures are operating steadily, thereby continuously strengthening the internal control and risk management framework.

Improvement Mechanisms

Prioritizing SOP Development

The mechanisms for corrective actions and follow-up tracking have been incorporated into the Internal Audit Implementation Rules as a standardized framework. The content covers the classification and grading of audit deficiencies, principles for assigning responsible units, required timelines and content for improvement plans, follow-up and re-audit methods, as well as reporting and communication procedures.

In accordance with the relevant rules, the internal audit unit carries out follow-up tracking and, with reference to annual audit results and recurring deficiencies, reviews and revises the relevant systems when appropriate to continuously strengthen the corrective action mechanism and the effectiveness of internal control management.

2025 Responses to Audit Deficiencies – Internal Audit

Audit Item	Cause of Deficiency	Response Mechanism	Corrective Actions	Implementation Effectiveness
	Background of the Internal Audit Finding	Guiding Principles for Resolving the Issue	Practical Measures Used to Resolve the Issue	Whether the Issue Was Resolved and the Effectiveness of the Actions
Subsidiary Management and Oversight Mechanisms	During the audit, one customer account-opening application was identified in which the required account-opening fields on the application form had not been fully completed. The responsible staff proceeded with the subsequent process based solely on the customer's intent to open an account, without thoroughly verifying the completeness of the application documents. This indicates that there is still room for improvement in document review and procedural controls for account-opening operations.	By strengthening the review of application documents and the authorization control mechanism, all operations are required to be carried out based on application documents that are complete and accurately filled out. This reduces the risk of processing related operations without adequate document verification and continuously enhances the quality of internal control, operational control, and overall management effectiveness.	Formal admonishment has been issued to the personnel concerned, and the requirements for customer account-opening procedures and the key points of document review have been reiterated. In future account-opening procedures, staff must confirm that all required account-opening fields on the application form have been fully completed and approved by authorized personnel before proceeding. When necessary, supervisors shall conduct an additional review to strengthen procedural control and internal control mechanisms.	The internal audit unit conducted follow-up tracking in accordance with the agreed schedule. No similar cases were identified during the follow-up period, and all relevant account-opening operations were processed only after complete supporting documentation had been provided in accordance with regulations. This indicates that the corrective measures have been effectively implemented and have helped strengthen operational procedures and internal control management.

Matters Discussed by the Remuneration Committee

Meeting Date	Agenda Items	Resolutions	Remarks
2025/3/05	1. Proposal for the 2024 bonus allocation for directors and managers.	After thorough discussions by all attending directors and committee members, the resolution was passed unanimously and shall be submitted to the Board of Directors for approval.	-
	2. Proposal for the payment of variable compensation to the President for FY2024.	After thorough discussions by all attending directors and committee members, the resolution was passed unanimously and shall be submitted to the Board of Directors for approval.	-
	3. Proposal for the adjustment of directors' and managers' salaries.	After thorough discussions by all attending directors and committee members, the resolution was passed unanimously and shall be submitted to the Board of Directors for approval.	-
	4. Overall amount of employee compensation.	After thorough discussions by all attending directors and committee members, the resolution was passed unanimously and shall be submitted to the Board of Directors for approval.	-
	5. Proposal for the allocation of directors' remuneration.	After thorough discussions by all attending directors and committee members, the resolution was passed unanimously and shall be submitted to the Board of Directors for approval.	-
2025/05/09	Proposal for the 2024 business performance bonus for the President.	After thorough discussions by all attending directors and committee members, the resolution was passed unanimously and shall be submitted to the Board of Directors for approval.	-
	Proposal for the 2024 employee compensation bonus.	After thorough discussions by all attending directors and committee members, the resolution was passed unanimously and shall be submitted to the Board of Directors for approval.	-
2025/8/6	Proposal for the appointment of the President (terms 115–119).	After thorough discussions by all attending directors and committee members, the resolution was passed unanimously and shall be submitted to the Board of Directors for approval.	-
2025/11/6	Proposal for the 2025 bonus budget for directors and managers.	After thorough discussions by all attending directors and committee members, the resolution was passed unanimously and shall be submitted to the Board of Directors for approval.	-

Information on relationships among shareholders of top ten highest shareholding percentages

	Name of major shareholder	Number of shares held	Shareholding percentage
1	AFC Corporation	8,849,754	9.83%
2	Albert Ting	8,746,404	9.72%
3	Arthur Ting	8,689,939	9.66%
4	Freshfields Capital Corporation	8,675,524	9.64%
5	Ting-Fei, Tsung-Ching	6,944,756	7.72%
6	Lin, Li-Chen	3,418,000	3.80%
7	AFY CORPORATION	3,035,957	3.37%
8	Chen, Ching-Lieh	2,858,000	3.18%
9	He, Hsiao-Chien	1,696,000	1.88%
10	Baivi Investment Co., Ltd.	1,403,000	1.56%
	Others	35,682,666	39.65%
	Total	**90,000,000**	**100%**

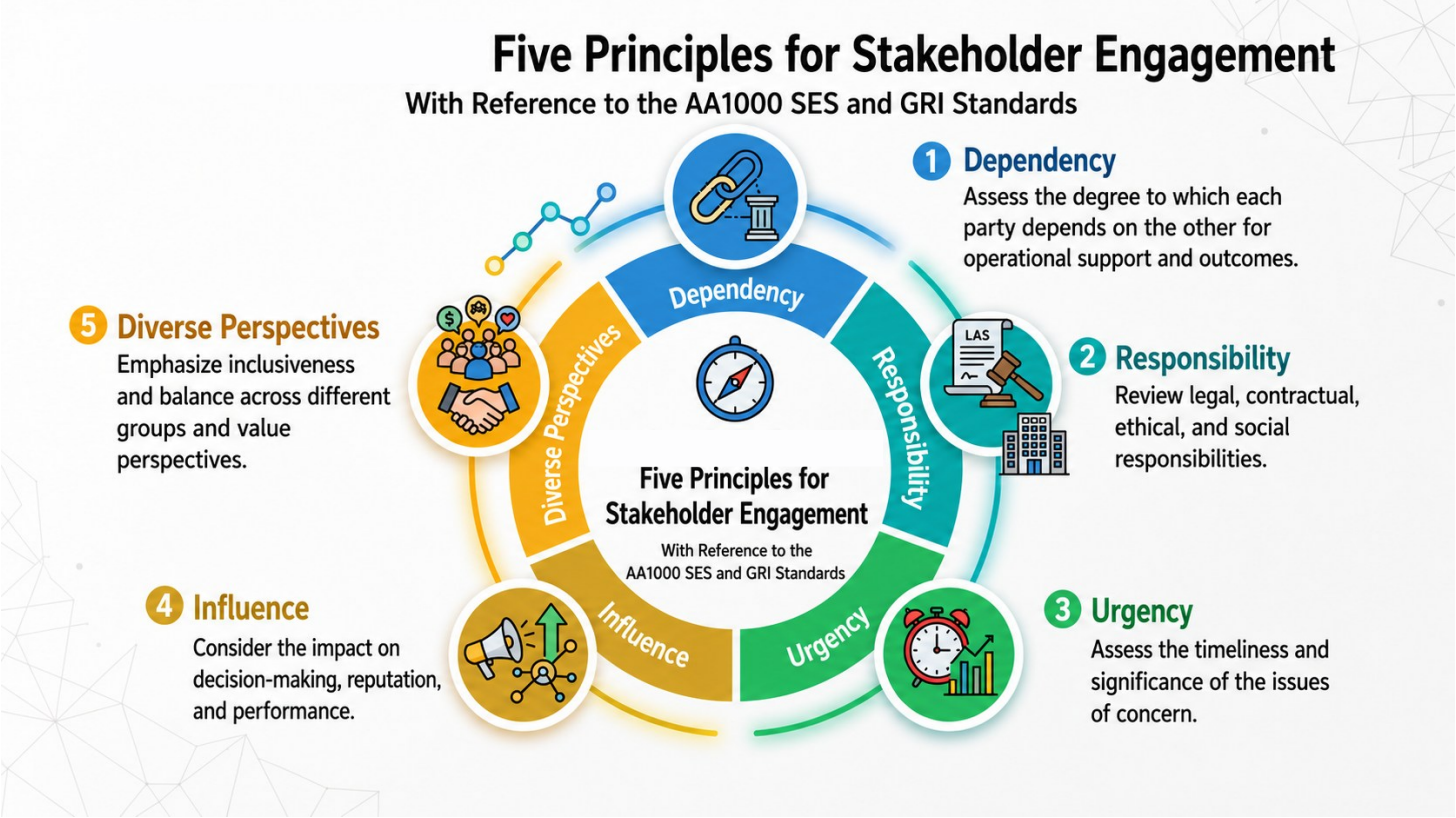
3 Stakeholder and Material Topics



- 3.1 Stakeholder Engagement
- 3.2 Process for Determining Material Topics
- 3.3 List of Material Topics
- 3.4 Management of Material Topics

3.1 Stakeholder Engagement

To fulfill its corporate social responsibility and further embed sustainability into its governance practices, CX Technology Corporation follows internationally recognized sustainability standards and has established a systematic stakeholder identification and management mechanism. The Company actively promotes constructive engagement with various stakeholder groups and effectively incorporates their concerns into its operational management and strategic decision-making processes, providing an important foundation for advancing sustainable development. With reference to the AA1000 Stakeholder Engagement Standard (AA1000SES) and the Global Reporting Initiative (GRI) Standards, and drawing on the practical experience of its internal departments, the Company has developed a forward-looking and integrated stakeholder analysis framework. Stakeholders are systematically identified and assessed according to the following five principles:



Diverse Communication Channels and Outcomes for Stakeholder Engagement

Stakeholder	Topics Raised	Communication Channels	Communication Frequency	Communication Outcomes
Employees	• Sustainable operations • Ethical conduct and integrity • Economic performance • Compensation and benefits • Labor–management communication • Occupational health and safety • Talent development and training	• Annual performance review meetings • Labor–management meetings • Departmental meetings and briefings • New employee orientation • Human Resources mailbox – employee satisfaction surveys • Employee training programs	• Total employee training hours: 127 hours • Employee satisfaction surveys conducted quarterly; annual employee satisfaction survey conducted in November	• Four labor–management meetings held in 2025. • Employee satisfaction survey: 27 responses received out of 27 invited, with an overall satisfaction rate of 82.1%.

Diverse Communication Channels and Outcomes for Stakeholder Engagement

Stakeholder	Topics Raised	Communication Channels	Communication Frequency	Communication Outcomes
Customers	• Product quality and quality management system • On-time delivery and supply chain resilience • Value creation and cost competitiveness • Technical collaboration and innovative R&D • Customer satisfaction and service quality • Sustainable procurement and responsible supply chain • Operational efficiency and cost management • Carbon emissions management and environmental sustainability • Customer feedback and improvement mechanisms	• Customer satisfaction survey mechanism • Email communication platform • Phone and video conference communication • Regular customer visits • Online communication and collaboration meetings • Customer audits and on-site inspections	• Customer satisfaction surveys conducted twice a year • Regular customer visits and business communication • Real-time communication and follow-up improvement for project development and exceptional cases	• Completed the 2025 customer satisfaction survey. • Customer satisfaction improved compared with the previous year. • Completed customer audits and follow-up on corrective actions. • Continued to secure existing orders and new product development opportunities.
Suppliers	Sustainable procurement policies, quality requirements, delivery schedules, and lawful sourcing	Email / messaging apps, meetings, and visits	Annual audits / ad hoc real-time communication	LAR report statistics / QBR evaluation results
Investors / Shareholders	Investors	Spokesperson hotline / investor email	As needed	Positive engagement

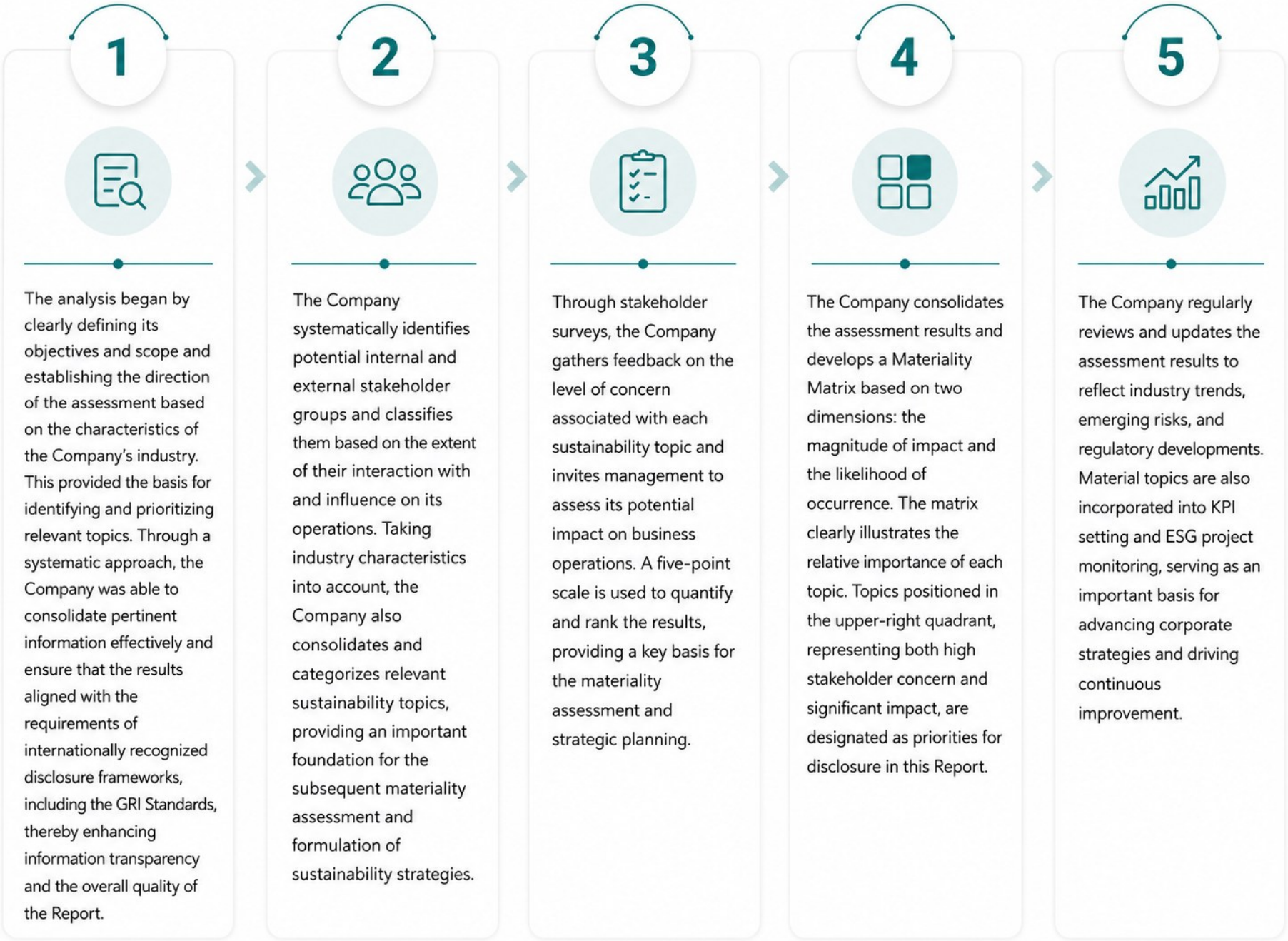
Stakeholder Communication Channels and Outcomes

Stakeholder Group	Communication Topics	Communication Channels	Frequency	Communication Outcomes
Media	Corporate Affairs	Spokesperson Hotline	As Needed	Positive Interaction
Industry Associations / Government Agencies	Tax / Regulatory Matters	Telephone / Email	As Needed	Positive Interaction
Nonprofit / Non-Governmental Organizations	None	None	None	None

3.2 Process for Determining Material Topics

To effectively communicate key ESG issues to stakeholders, CX Technology Corporation conducts a systematic and rigorous materiality assessment in accordance with GRI 3: Material Topics 2021 under the GRI Universal Standards. The process focuses on stakeholder concerns and identifies material topics that are highly relevant to the Company’ s operations.

Through ongoing stakeholder engagement and impact assessment, the Company identifies sustainability topics with significant impacts and provides comprehensive disclosures in this Report on the corresponding management approaches and implementation outcomes. These disclosures clearly demonstrate CX Technology’ s commitment to sustainable development and the concrete actions it has taken.


1
The analysis began by clearly defining its objectives and scope and establishing the direction of the assessment based on the characteristics of the Company's industry. This provided the basis for identifying and prioritizing relevant topics. Through a systematic approach, the Company was able to consolidate pertinent information effectively and ensure that the results aligned with the requirements of internationally recognized disclosure frameworks, including the GRI Standards, thereby enhancing information transparency and the overall quality of the Report.
2
The Company systematically identifies potential internal and external stakeholder groups and classifies them based on the extent of their interaction with and influence on its operations. Taking industry characteristics into account, the Company also consolidates and categorizes relevant sustainability topics, providing an important foundation for the subsequent materiality assessment and formulation of sustainability strategies.
3
Through stakeholder surveys, the Company gathers feedback on the level of concern associated with each sustainability topic and invites management to assess its potential impact on business operations. A five-point scale is used to quantify and rank the results, providing a key basis for the materiality assessment and strategic planning.
4
The Company consolidates the assessment results and develops a Materiality Matrix based on two dimensions: the magnitude of impact and the likelihood of occurrence. The matrix clearly illustrates the relative importance of each topic. Topics positioned in the upper-right quadrant, representing both high stakeholder concern and significant impact, are designated as priorities for disclosure in this Report.
5
The Company regularly reviews and updates the assessment results to reflect industry trends, emerging risks, and regulatory developments. Material topics are also incorporated into KPI setting and ESG project monitoring, serving as an important basis for advancing corporate strategies and driving continuous improvement.

CX Technology distributed questionnaires to stakeholders and statistically analyzed and consolidated the internal and external responses. The likelihood and magnitude of positive impacts were assessed, with average scores calculated separately (Note) and ranked to effectively evaluate the significance of each topic' s impacts on the economy, the environment, and people.

Positive Impact Assessment Results

Sustainability Topic	Likelihood of Occurrence	Magnitude of Impact	Average Score
Product Safety and Quality Management	3.69	3.62	3.66
Innovation, Technology, and R&D	3.68	3.66	3.67
Sustainable Supply Chain Management	3.70	3.66	3.68
Customer Relationship Management	3.75	3.71	3.73
Energy Management	3.78	3.72	3.75
Water and Effluents	3.74	3.69	3.71
Greenhouse Gas Emissions and Management	3.72	3.69	3.70
Air Pollutant Emissions Management	3.79	3.67	3.73
Waste Management	3.78	3.77	3.77
Labor–Management Relations	3.81	3.79	3.80
Occupational Health and Safety	3.85	3.83	3.84
Training and Education	3.78	3.75	3.76
Employee Diversity and Equal Opportunity	3.75	3.69	3.72
Non-Discrimination	3.79	3.78	3.78
Local Communities	3.73	3.71	3.72
Public Policy	3.62	3.63	3.62
Corporate Governance	3.78	3.72	3.75
Information Systems and Security Management	3.76	3.75	3.75
Economic Performance and Operational Management	3.78	3.74	3.76
Anti-Corruption	3.80	3.78	3.79
Tax	3.78	3.74	3.76
Ethical Business Conduct and Regulatory Compliance	3.94	3.88	3.91
Market Risk	3.73	3.68	3.70
Financial Risk	3.69	3.64	3.67
Climate Risk	3.69	3.66	3.68

Negative Impact Assessment Results

Sustainability Topic	Likelihood of Occurrence	Magnitude of Impact	Average Score
Product Safety and Quality Management	3.15	3.08	3.12
Innovation, Technology, and R&D	3.14	3.07	3.11
Sustainable Supply Chain Management	3.17	3.12	3.14
Customer Relationship Management	3.17	3.15	3.16
Energy Management	3.19	3.17	3.18
Water and Effluents	3.22	3.13	3.17
Greenhouse Gas Emissions and Management	3.24	3.21	3.22
Air Pollutant Emissions Management	3.24	3.21	3.22
Waste Management	3.30	3.29	3.29
Labor–Management Relations	3.25	3.22	3.24
Occupational Health and Safety	3.36	3.30	3.33
Training and Education	3.27	3.22	3.24
Employee Diversity and Equal Opportunity	3.25	3.22	3.24
Non-Discrimination	3.24	3.16	3.20
Local Communities	3.22	3.20	3.21
Public Policy	3.14	3.12	3.13
Corporate Governance	3.26	3.23	3.25
Information Systems and Security Management	3.24	3.21	3.23
Economic Performance and Operational Management	3.27	3.20	3.24
Anti-Corruption	3.28	3.29	3.28
Tax	3.27	3.25	3.26
Ethical Business Conduct and Regulatory Compliance	3.41	3.34	3.37
Market Risk	3.24	3.19	3.21
Financial Risk	3.32	3.27	3.29
Climate Risk	3.25	3.18	3.22

CX Technology distributed questionnaires to stakeholders and statistically analyzed and consolidated the internal and external responses. The likelihood and magnitude of positive impacts were assessed, with average scores calculated separately (Note) and ranked to effectively evaluate the importance of each topic to the Company' s operations.

Positive Impact Assessment Results

Sustainability Topic	Likelihood of Occurrence	Magnitude of Impact	Average Score
Product Safety and Quality Management	3.84	3.85	3.84
Innovation, Technology, and R&D	3.75	3.74	3.74
Sustainable Supply Chain Management	3.75	3.71	3.73
Customer Relationship Management	3.88	3.81	3.84
Energy Management	3.78	3.78	3.78
Water and Effluents	3.79	3.70	3.75
Greenhouse Gas Emissions and Management	3.75	3.71	3.73
Air Pollutant Emissions Management	3.79	3.75	3.77
Waste Management	3.84	3.77	3.80
Labor–Management Relations	3.88	3.82	3.85
Occupational Health and Safety	3.92	3.91	3.91
Training and Education	3.78	3.76	3.77
Employee Diversity and Equal Opportunity	3.78	3.70	3.74
Non-Discrimination	3.83	3.78	3.80
Local Communities	3.75	3.67	3.71
Public Policy	3.64	3.64	3.64
Corporate Governance	3.82	3.79	3.81
Information Systems and Security Management	3.85	3.79	3.82
Economic Performance and Operational Management	3.80	3.81	3.80
Anti-Corruption	3.88	3.83	3.86
Tax	3.86	3.79	3.82
Ethical Business Conduct and Regulatory Compliance	3.99	3.92	3.96
Market Risk	3.84	3.79	3.82
Financial Risk	3.86	3.72	3.79
Climate Risk	3.66	3.69	3.67

Negative Impact Assessment Results

Sustainability Topic	Likelihood of Occurrence	Magnitude of Impact	Average Score
Product Safety and Quality Management	3.21	3.17	3.19
Innovation, Technology, and R&D	3.10	3.07	3.08
Sustainable Supply Chain Management	3.18	3.12	3.15
Customer Relationship Management	3.29	3.26	3.28
Energy Management	3.22	3.19	3.21
Water and Effluents	3.19	3.13	3.16
Greenhouse Gas Emissions and Management	3.25	3.18	3.22
Air Pollutant Emissions Management	3.32	3.30	3.31
Waste Management	3.36	3.31	3.33
Labor–Management Relations	3.37	3.31	3.34
Occupational Health and Safety	3.38	3.34	3.36
Training and Education	3.30	3.22	3.26
Employee Diversity and Equal Opportunity	3.26	3.21	3.24
Non-Discrimination	3.26	3.22	3.24
Local Communities	3.27	3.20	3.23
Public Policy	3.15	3.17	3.16
Corporate Governance	3.33	3.30	3.31
Information Systems and Security Management	3.36	3.29	3.32
Economic Performance and Operational Management	3.33	3.34	3.33
Anti-Corruption	3.37	3.30	3.33
Tax	3.36	3.27	3.32
Ethical Business Conduct and Regulatory Compliance	3.47	3.38	3.43
Market Risk	3.37	3.32	3.34
Financial Risk	3.53	3.36	3.45
Climate Risk	3.28	3.24	3.26

3.3 List of Material Topics

Guided by its philosophy of "Sustainable Management and Shared Prosperity," CX Technology incorporates diverse perspectives and internationally recognized sustainability standards into its management practices. Through the cross-functional collaboration of its ESG Sustainability Task Force, together with the professional judgment and practical experience of senior management, the Company systematically reviews the economic, environmental, and social impacts arising from its operations. It also extensively gathers feedback from stakeholders, including employees, customers, suppliers, local communities, and government authorities, as an important basis for formulating sustainability strategies and action plans.

In accordance with Disclosure 3-2, "List of Material Topics," under GRI 3: Material Topics 2021, the Company discloses its material topics for the reporting year and reviews changes compared with the previous reporting period. The list of material topics for the current year differs from that of the previous year. This is primarily because, in response to the Financial Supervisory Commission's sustainability disclosure requirements, the Company adopted the identification methodology and disclosure framework of GRI 3: Material Topics 2021 as its principal basis, while making limited adjustments to reflect CX Technology's industry characteristics, operating model, and key stakeholder concerns. Accordingly, the nine broadly defined material topics identified in the previous year were reassessed and reorganized into 25 material topics across five dimensions—Product, Environment, Social, Governance, and Risk—to enhance the consistency, completeness, and comparability of the material topic classification.

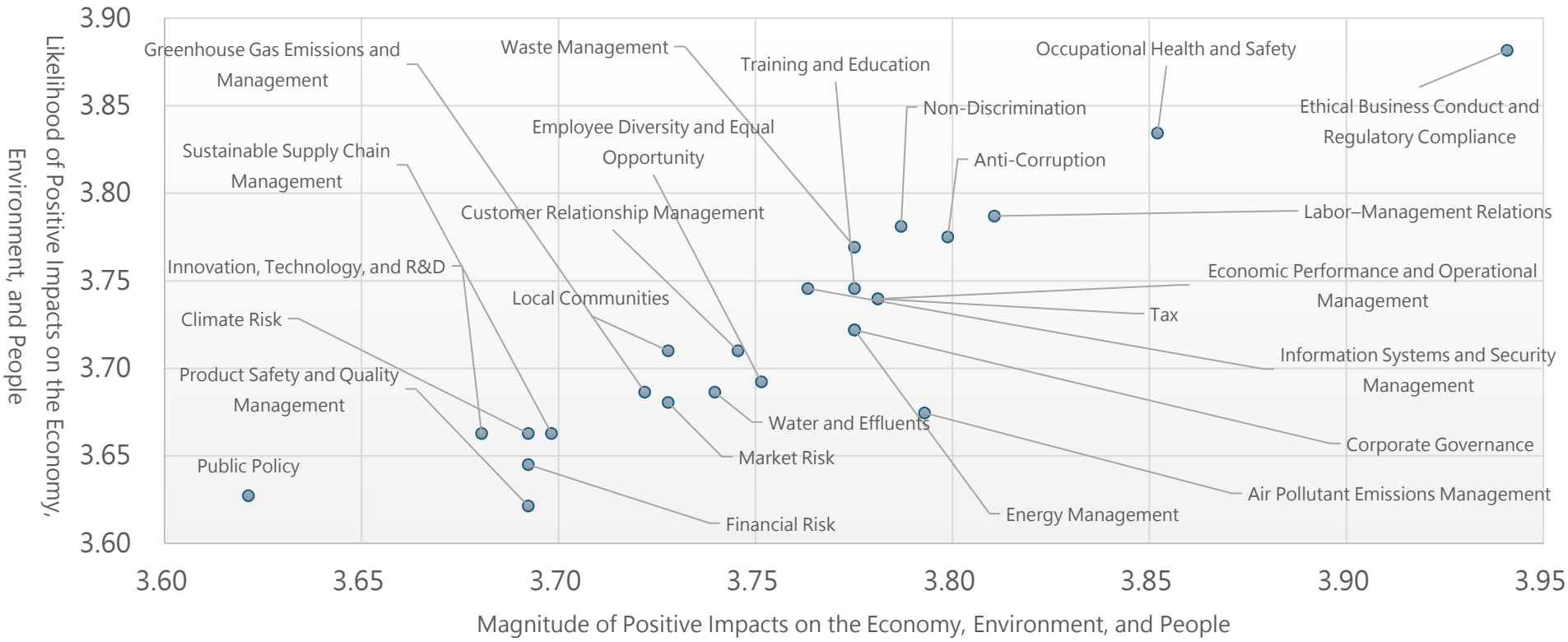
The changes in material topics do not indicate that the topics identified in the previous year are no longer important. Rather, in line with the material topic identification principles of GRI 3, the Company reassessed its actual and potential impacts on the economy, the environment, and people, and introduced more detailed classifications and disclosures based on its industry characteristics. For example, the previous topics of "Process Optimization and Improvement" and "Customer Service" were mapped to product-related topics including Product Safety and Quality Management, Innovative Technology and R&D, Sustainable Supply Chain Management, and Customer Relationship Management. "Regulatory Compliance" was aligned with the governance disclosure framework and mapped to Corporate Governance, Ethical Business Conduct and Regulatory Compliance, Anti-Corruption, and Tax. Meanwhile, "Talent Recruitment and Retention," "Labor–Management Relations," and "Workplace Health and Safety" were refined in accordance with the Company's social management priorities into Labor–Management Relations, Occupational Health and Safety, Training and Education, Employee Diversity and Equal Opportunity, and Non-Discrimination.

3.3 List of Material Topics

From an environmental perspective, the previous topics of "Greenhouse Gas Inventory Management" and "Emissions, Waste and Recycling, Wastewater, and Air Emissions" were further aligned with environmental management practices and the relevant GRI topic framework. These were mapped to Energy Management, Water and Effluents Management, Greenhouse Gas Emissions and Management, Air Pollutant Emissions Management, and Waste Management. In addition, considering the potential market volatility, financial impacts, and climate-related effects faced by the industry, the Company incorporated a dedicated risk dimension into its material topic framework, covering Market Risk, Financial Risk, and Climate Risk. This approach supports the Company's broader risk management and sustainable operations requirements.

For each identified material topic, CX Technology establishes corresponding management approaches and implementation strategies based on its operating characteristics and industry trends. These encompass policy development, resource allocation, risk control, performance monitoring, and continuous improvement mechanisms, providing a critical foundation for advancing sustainability governance. Through institutionalized management and disciplined implementation, the Company continues to strengthen its operational resilience and risk response capabilities, deepen mutual trust with stakeholders, and steadily progress toward transparent, responsible, and forward-looking sustainable development.


Product
Product Safety and Quality Management
Innovation, Technology, and R&D
Sustainable Supply Chain Management
Customer Relationship Management
Environment
Energy Management
Water and Effluents
Greenhouse Gas Emissions and Management
Air Pollutant Emissions Management
Waste Management
Social
Labor–Management Relations
Occupational Health and Safety
Training and Education
Employee Diversity and Equal Opportunity
Non-Discrimination
Local Communities
Public Policy
Governance
Corporate Governance
Information Systems and Security Management
Economic Performance and Operational Management
Anti-Corruption
Tax
Ethical Business Conduct and Regulatory Compliance
Risk
Market Risk
Financial Risk
Climate Risk



Product

1. Product Safety and Quality Management
2. Innovation, Technology, and R&D
3. Sustainable Supply Chain Management
4. Customer Relationship Management

Environment

5. Energy Management
6. Water and Effluents
7. Greenhouse Gas Emissions and Management
8. Air Pollutant Emissions Management
9. Waste Management

Social

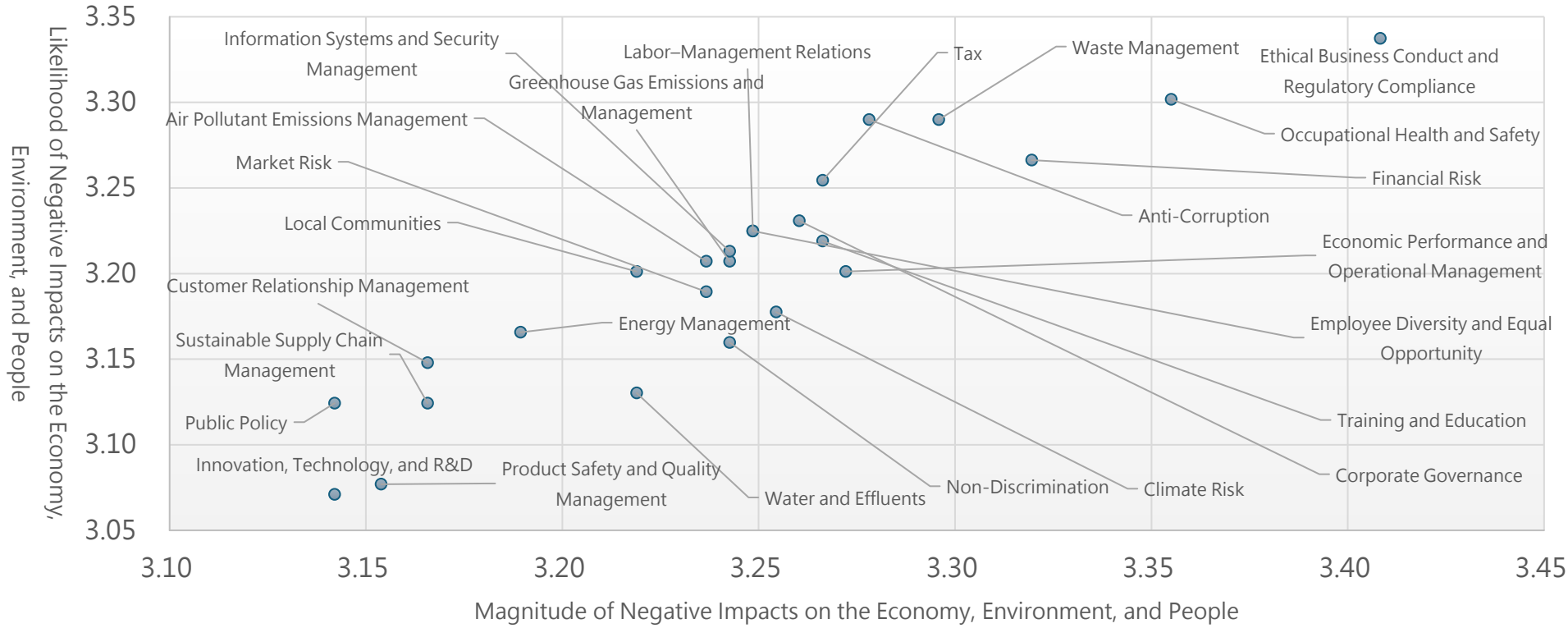
10. Labor–Management Relations
11. Occupational Health and Safety
12. Training and Education
13. Employee Diversity and Equal Opportunity
14. Non-Discrimination
15. Local Communities
16. Public Policy

Governance

17. Corporate Governance
18. Information Systems and Security Management
19. Economic Performance and Operational Management
20. Anti-Corruption
21. Tax
22. Ethical Business Conduct and Regulatory Compliance

Risk

23. Market Risk
24. Financial Risk
25. Climate Risk



Product

1. Product Safety and Quality Management
2. Innovation, Technology, and R&D
3. Sustainable Supply Chain Management
4. Customer Relationship Management

Environment

5. Energy Management
6. Water and Effluents
7. Greenhouse Gas Emissions and Management
8. Air Pollutant Emissions Management
9. Waste Management

Social

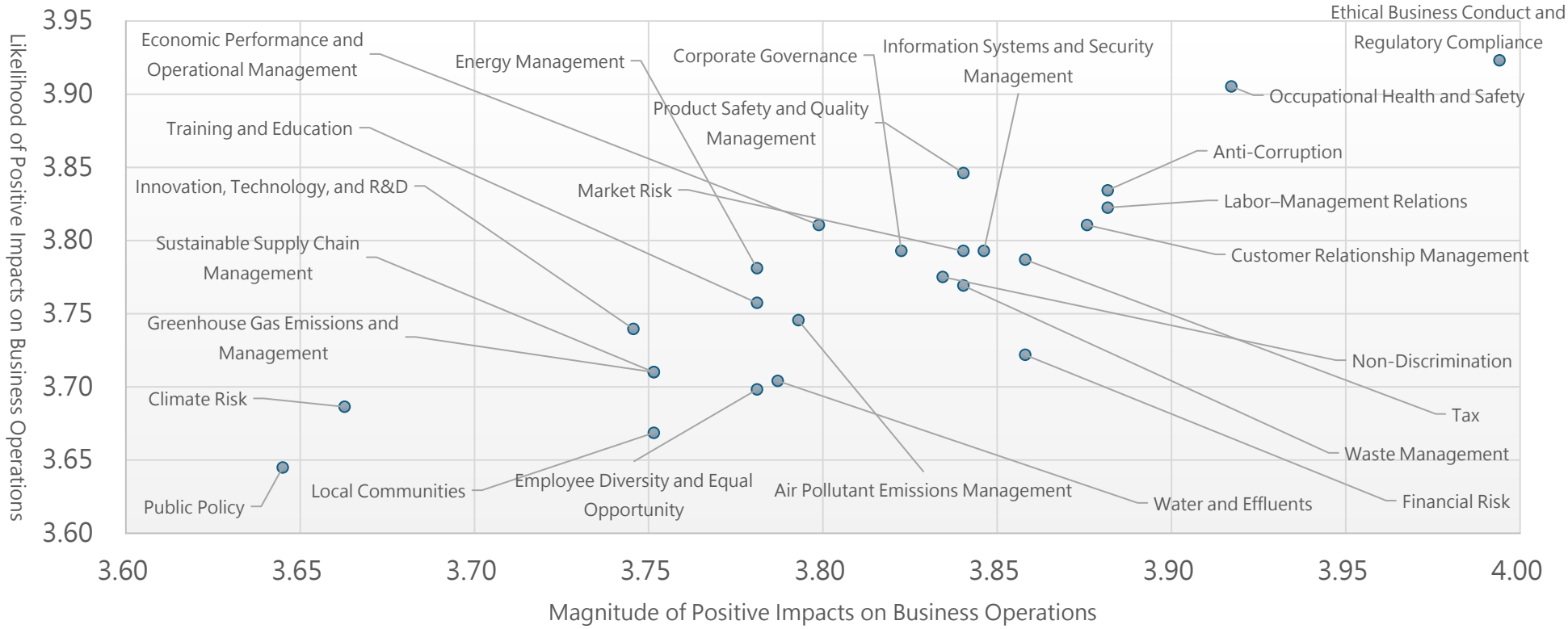
10. Labor–Management Relations
11. Occupational Health and Safety
12. Training and Education
13. Employee Diversity and Equal Opportunity
14. Non-Discrimination
15. Local Communities
16. Public Policy

Governance

17. Corporate Governance
18. Information Systems and Security Management
19. Economic Performance and Operational Management
20. Anti-Corruption
21. Tax
22. Ethical Business Conduct and Regulatory Compliance

Risk

23. Market Risk
24. Financial Risk
25. Climate Risk



Product

1. Product Safety and Quality Management
2. Innovation, Technology, and R&D
3. Sustainable Supply Chain Management
4. Customer Relationship Management

Environment

5. Energy Management
6. Water and Effluents
7. Greenhouse Gas Emissions and Management
8. Air Pollutant Emissions Management
9. Waste Management

Social

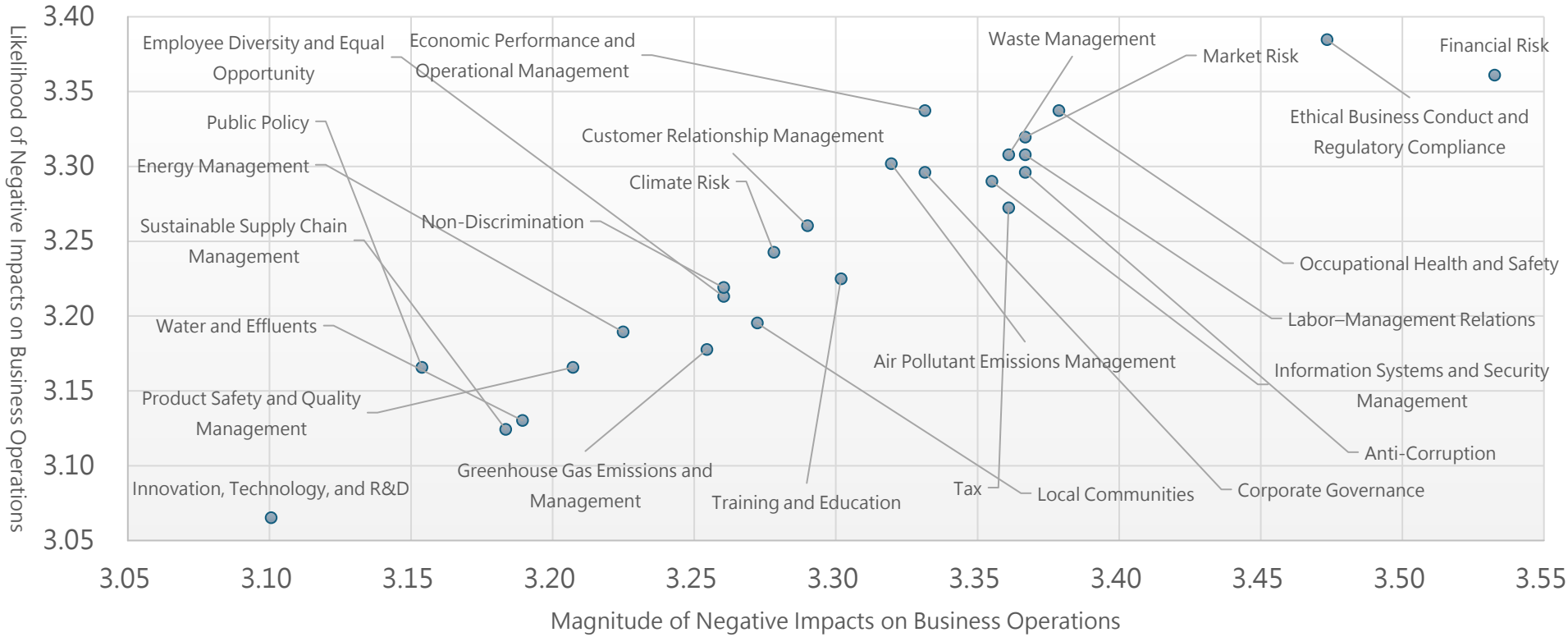
10. Labor–Management Relations
11. Occupational Health and Safety
12. Training and Education
13. Employee Diversity and Equal Opportunity
14. Non-Discrimination
15. Local Communities
16. Public Policy

Governance

17. Corporate Governance
18. Information Systems and Security Management
19. Economic Performance and Operational Management
20. Anti-Corruption
21. Tax
22. Ethical Business Conduct and Regulatory Compliance

Risk

23. Market Risk
24. Financial Risk
25. Climate Risk



Product

1. Product Safety and Quality Management
2. Innovation, Technology, and R&D
3. Sustainable Supply Chain Management
4. Customer Relationship Management

Environment

5. Energy Management
6. Water and Effluents
7. Greenhouse Gas Emissions and Management
8. Air Pollutant Emissions Management
9. Waste Management

Social

10. Labor–Management Relations
11. Occupational Health and Safety
12. Training and Education
13. Employee Diversity and Equal Opportunity
14. Non-Discrimination
15. Local Communities
16. Public Policy

Governance

17. Corporate Governance
18. Information Systems and Security Management
19. Economic Performance and Operational Management
20. Anti-Corruption
21. Tax
22. Ethical Business Conduct and Regulatory Compliance

Risk

23. Market Risk
24. Financial Risk
25. Climate Risk

3.4 Management of Material Topics

Positive Impact Assessment Results for the Economy, Environment, and People

CX Technology assessed and identified the following ten topics as having the potential to generate positive impacts on the economy, the environment, and people: Ethical Business Conduct and Regulatory Compliance, Occupational Health and Safety, Labor–Management Relations, Anti-Corruption, Non-Discrimination, Waste Management, Training and Education, Economic Performance and Operational Management, Tax, and Information Systems and Security Management. The Company has developed corresponding management strategies and approaches for the five highest-ranked topics.

Rank	Topic
1	Ethical Business Conduct and Regulatory Compliance
2	Occupational Health and Safety
3	Labor–Management Relations
4	Anti-Corruption
5	Non-Discrimination
6	Waste Management
7	Training and Education
8	Economic Performance and Operational Management
9	Tax
10	Information Systems and Security Management

Material Topics	Management Strategies and Approaches
Ethical Business Conduct and Regulatory Compliance	The Board of Directors and senior management lead the formulation and implementation of the Company' s ethical business conduct and regulatory compliance policies. A comprehensive internal control system and operating procedures have been established to cover operational, financial, environmental, and safety-related matters. The Company regularly reviews applicable laws and regulations, conducts compliance assessments and internal audits, and maintains cross-functional communication and reporting mechanisms to promptly identify regulatory changes and operational risks, thereby ensuring that all activities comply with applicable legal requirements.
Occupational Health and Safety	The Company has established a systematic occupational safety and health management system. Through operational risk identification and tiered risk management, standard operating procedures and protective measures are implemented for high-risk processes. Regular safety education and training, equipment inspections, and operational audits are conducted, supported by mechanisms for incident reporting, investigation, and corrective action, to continuously reduce the likelihood of occupational accidents.
Labor–Management Relations	The Company maintains diverse and accessible labor–management communication mechanisms, including regular meetings, employee feedback channels, and grievance procedures. It continuously reviews the fairness and reasonableness of its compensation and benefits system and performance evaluation mechanisms, while promoting employee care, training and development, and workplace improvement initiatives to foster constructive labor–management relations.
Anti-Corruption	The Company has established anti-corruption policies and standards of ethical conduct that explicitly prohibit bribery, improper benefits, and conflicts of interest. Whistleblowing and grievance channels are available, together with confidentiality and protection mechanisms. Through internal audits and regular awareness initiatives, the Company strengthens policy implementation and promotes integrity among employees.
Non-Discrimination	The Company has established fair employment and development practices, applying consistent standards throughout recruitment, promotion, compensation, and training processes to prevent all forms of discrimination. It has also implemented mechanisms to prevent and address unlawful workplace conduct, together with grievance procedures, and promotes education and awareness to strengthen employees' understanding of respect, diversity, and inclusion.

Assessment Results of Negative Impacts on the Economy, Environment, and People

CX Technology assessed and identified the following ten topics as having the potential to generate negative impacts on the economy, the environment, and people: Ethical Business Conduct and Regulatory Compliance, Occupational Health and Safety, Waste Management, Financial Risk, Anti-Corruption, Tax, Corporate Governance, Training and Education, Economic Performance and Operational Management, and Labor–Management Relations. The Company has developed corresponding management strategies and approaches for the five highest-ranked topics.

Rank	Topic
1	Ethical Business Conduct and Regulatory Compliance
2	Occupational Health and Safety
3	Waste Management
4	Financial Risk
5	Anti-Corruption
6	Tax
7	Corporate Governance
8	Training and Education
9	Economic Performance and Operational Management
10	Labor–Management Relations

Material Topics	Management Strategies and Approaches
Ethical Business Conduct and Regulatory Compliance	Establish ethical business conduct policies and a regulatory compliance framework; regularly review applicable laws and regulations and conduct internal audits; and maintain a reporting mechanism to ensure that violations are addressed promptly. Implement pre-approval and post-review procedures for high-risk business activities to reduce the likelihood of non-compliance.
Occupational Health and Safety	Identify operational risks and implement tiered risk management. Establish safety standards and protective measures for high-risk processes, and conduct employee training, equipment inspections, incident reporting, and corrective actions to prevent occupational accidents.
Waste Management	Establish procedures for waste segregation, storage, and transportation, and engage qualified waste treatment contractors. Regularly audit waste treatment processes and final destinations, while promoting waste reduction at source and resource reuse to reduce overall waste generation.
Financial Risk	Establish a financial risk management mechanism to monitor and assess foreign exchange, interest rate, liquidity, and customer credit risks. Implement risk diversification and early-warning measures to mitigate the impact of changes in the external environment on business operations.
Anti-Corruption	Establish anti-corruption policies and codes of conduct, together with whistleblowing and protection mechanisms. Strengthen employees' awareness of regulatory compliance through internal audits, training, and awareness initiatives to prevent improper benefits, fraud, and other misconduct.

Topics with Positive Impacts on the Company’ s Operations

Following assessment and screening, CX Technology identified the following ten topics as having the potential to generate positive impacts on its operations: Ethical Business Conduct and Regulatory Compliance, Occupational Health and Safety, Anti-Corruption, Labor–Management Relations, Customer Relationship Management, Product Safety and Quality Management, Tax, Information Systems and Security Management, Market Risk, and Corporate Governance. The Company has developed corresponding management strategies and approaches for the five highest-ranked topics.

Rank	Topic
1	Ethical Business Conduct and Regulatory Compliance
2	Occupational Health and Safety
3	Anti-Corruption
4	Labor–Management Relations
5	Customer Relationship Management
6	Product Safety and Quality Management
7	Tax
8	Information Systems and Security Management
9	Market Risk
10	Corporate Governance

Material Topics	Management Strategies and Approaches
Ethical Business Conduct and Regulatory Compliance	The Board of Directors and management team lead the formulation and implementation of the Company' s ethical business conduct and regulatory compliance policies. A comprehensive internal control system and cross-functional compliance management mechanism have been established. The Company regularly reviews applicable laws and regulations, conducts internal audits and employee training, and implements review and oversight procedures for high-risk business activities to ensure that all operations comply with applicable legal and regulatory requirements.
Occupational Health and Safety	The Company has established a systematic safety management framework to identify and control process-related risks, supported by standard operating procedures and appropriate protective measures. Through employee training, equipment inspections, and mechanisms for incident reporting, investigation, and corrective action, the Company continuously improves workplace safety.
Anti-Corruption	The Company has established anti-corruption policies and codes of conduct, together with whistleblowing and grievance mechanisms that provide appropriate confidentiality and protection. Internal audits, training, and awareness initiatives are used to strengthen a culture of integrity, while oversight and job rotation mechanisms are implemented for key positions.
Labor–Management Relations	The Company maintains diverse communication channels, including labor–management meetings and grievance mechanisms, and regularly reviews the fairness of its compensation, benefits, and performance management systems. Employee care initiatives, training programs, and career development plans are also implemented to foster constructive labor–management relations.
Customer Relationship Management	The Company has established customer service and quality management mechanisms and continues to strengthen its order management, delivery schedule control, and after-sales service processes. Customer feedback is collected and analyzed regularly to drive improvements, maintain long-term business relationships, and enhance customer satisfaction.

Assessment Results of Negative Impacts on Business Operations

CX Technology identified the following ten topics as having the potential to generate negative impacts on the Company’ s operations: Financial Risk, Ethical Business Conduct and Regulatory Compliance, Occupational Health and Safety, Market Risk, Labor–Management Relations, Waste Management, Economic Performance and Operational Management, Anti-Corruption, Information Systems and Security Management, and Tax. The Company has developed corresponding management strategies and approaches for the five highest-ranked topics.

Rank	Topic
1	Financial Risk
2	Ethical Business Conduct and Regulatory Compliance
3	Occupational Health and Safety
4	Market Risk
5	Labor–Management Relations
6	Waste Management
7	Economic Performance and Operational Management
8	Anti-Corruption
9	Information Systems and Security Management
10	Tax

Material Topics	Management Strategies and Approaches
Financial Risk	Establish a comprehensive financial risk management framework under which the Finance Department regularly assesses and monitors foreign exchange, interest rate, liquidity, and customer credit risks. Cash flow forecasting and fund allocation mechanisms, credit control policies, and accounts receivable management systems are implemented to reduce the risks of funding shortfalls and bad debts. Early-warning indicators are also established to enable timely response measures.
Ethical Business Conduct and Regulatory Compliance	The Board of Directors and senior management lead the Company' s ethical business conduct policies and have established a regulatory compliance framework covering operational, financial, environmental, and safety matters. Internal controls, regular audits, regulatory reviews, and employee training are implemented to strengthen compliance awareness. Reporting and corrective action procedures are also in place to ensure that any non-compliance is promptly addressed and followed up.
Occupational Health and Safety	Establish an occupational safety and health management system that incorporates hazard identification and tiered risk management across all production processes, supported by standard operating procedures and appropriate safety measures. Through employee training, regular equipment inspections, on-site audits, and mechanisms for incident reporting, investigation, and corrective action, the Company continues to reduce occupational accident risks.
Market Risk	Establish a market risk monitoring mechanism to continuously track industry trends, customer demand, and competitive developments. Product portfolio optimization, technological advancement, and customer and market diversification strategies are implemented to reduce dependence on any single product or customer and strengthen the Company' s ability to respond to market changes.
Labor–Management Relations	Establish diverse and transparent labor–management communication mechanisms, including regular meetings, grievance procedures, and feedback channels, while continuously reviewing the fairness of compensation and benefits systems and performance management practices. Employee care initiatives, training programs, and career development mechanisms are implemented to enhance workforce stability and organizational cohesion.

4 Governance



- 4.1 Economic Performance
- 4.2 Tax
- 4.3 Business Integrity
- 4.4 Communication Channels and Grievance Mechanisms
- 4.5 Risk Management
- 4.6 Information Security and Customer Privacy Protection
- 4.7 Participation in Industry Associations
- 4.8 Product and Service Management
- 4.9 Supplier Management

4.1 Economic Performance

Consolidated	2024	2025
Operating Revenue	2,287,819	2,365,546
Growth Rate	1.06%	3.40%
Gross Profit	543,514	629,256
Gross Margin	24%	26%

In 2025, CX Technology reported consolidated revenue of NT$2.365 billion, representing a 3.04% increase from NT$2.287 billion in 2024. This reflects the Company's continued growth momentum under its prudent operating strategy.Annual gross profit amounted to approximately NT$629 million, with a gross profit margin of 26%, demonstrating the Company's strong performance in optimizing its product portfolio and effectively managing costs. Overall, CX Technology maintained stable growth in both revenue and profitability, providing a solid foundation for its long-term sustainable development.

Item		2024	2025
Return on Assets		3.16%	3.69%
Return on Equity		3.51%	5.18%
As a % of Paid-in Capital	Operating Profit	25.57%	38.46%
	Net Income Before Tax	17.14%	35.28%
Net Profit Margin		4.49%	6.89%
Earnings Per Share (NTD)		1.14	1.81

In 2025, CX Technology reported a net profit after tax of NT$163.01 million, demonstrating its solid profitability. The Company recorded a return on assets (ROA) of 3.69% and a return on equity (ROE) of 5.18%, reflecting stable performance in both asset utilization and shareholder value creation.Earnings per share (EPS) for the year reached NT$1.81, highlighting the Company's continued ability to generate tangible value for shareholders while providing a strong foundation for future business growth and long-term sustainable development.

4.2 Tax

1. Tax Policy

Compliance with Tax Laws and Regulations

The Company strictly complies with the tax laws, regulations, and reporting requirements of the jurisdictions in which it operates. All tax filings, tax payments, and disclosures are conducted in accordance with applicable legal requirements to ensure accuracy, transparency, and regulatory compliance.

Integrity and Transparency

The Company conducts all tax-related matters with integrity and does not engage in inappropriate tax avoidance arrangements or transactions lacking commercial substance. We maintain open, transparent, and constructive communication with tax authorities.

Tax Risk Management and Internal Control

The Company has established a comprehensive tax risk management framework to regularly review tax operations and monitor changes in tax laws and regulations. This framework helps minimize tax risks and potential disputes while strengthening the effectiveness of internal control systems.

Transfer Pricing and Related-Party Transactions

All transactions between related parties are conducted in accordance with the arm's length principle. Transfer pricing documentation is maintained in compliance with applicable regulations to ensure the fairness, transparency, and compliance of related-party transactions.

Sustainable Tax Governance

Tax governance is integrated into the Company's ESG and sustainability framework, balancing business performance with stakeholder interests and corporate social responsibility.

2. Tax Principles

Continuously strengthen the Company's tax governance framework and professional capabilities.

Closely monitor changes in domestic and international tax laws, regulations, and policy developments.

Promote transparency and integrity in tax reporting and disclosure.

Avoid high-risk tax arrangements or transactions that lack commercial substance.

Enhance operational efficiency through lawful and prudent tax planning.

Strengthen collaboration and communication with external auditors, professional advisors, and tax authorities.

Regularly report significant tax risks and tax management performance to the Board of Directors or senior management.

3. Future Outlook

The Company will continue to enhance its tax governance framework by establishing more comprehensive tax management processes aligned with its corporate sustainability objectives. Through a prudent, transparent, and responsible approach to tax management, the Company is committed to fulfilling its tax responsibilities while creating long-term shared value for the business, its shareholders, and society.

4.3 Business Integrity

4.3.1 Business Integrity Philosophy, Policies, and Code of Conduct

The Company upholds the principles of integrity, legal compliance, and transparent governance by establishing a comprehensive tax management framework and incorporating tax governance into its corporate sustainability strategy. We strictly comply with the tax laws and regulations of every jurisdiction in which we operate, while implementing sound tax risk management and internal control mechanisms to fulfill our tax obligations responsibly.

Through a well-established tax governance framework, the Company is committed to ensuring the accuracy and timeliness of tax filings, supporting sustainable business operations, and continuously strengthening stakeholder trust. These efforts demonstrate our commitment to corporate social responsibility and sustainable business practices.

Principles of Business Integrity

The Company embraces integrity, transparency, and accountability as the core values of its management philosophy. By continuously strengthening corporate governance and risk management mechanisms, we strive to build a sustainable business environment and enhance our long-term competitiveness.

Scope of the Code of Ethical Conduct

- Prevent conflicts of interest.
- Avoid opportunities for personal gain arising from one's position.
- Maintain confidentiality.
- Conduct fair and ethical business practices.
- Protect and ensure the proper use of Company assets.
- Comply with all applicable laws and regulations.
- Encourage the reporting of any illegal activities or violations of the Code of Ethical Conduct.
- The Company reinforces ethical awareness through internal communications and encourages employees who suspect or become aware of any violation of laws, regulations, or the Code of Ethical Conduct to report the matter to supervisors, managers, internal audit personnel, or other appropriate channels. A whistleblower protection mechanism has been established to safeguard reporting employees from retaliation and ensure their personal safety.
- Disciplinary measures.

Integrity Communication

Internal Communication

Reports of misconduct or unethical behavior may be submitted through the "Suggestion Box" or the dedicated email account, and will be received and handled by designated personnel in the Human Resources and Administration Department.

Dedicated Email Account	jocelyn.yang@mail.cxtechnology.com
Phone	02-23898686-880

External Communication

You may use the company website's investor relations mailbox and phone to report any illegal or unethical conduct.

Website	CX Technology Corporation
Investor Relations Mailbox	spokesman@mail.cxtechnology.com
Investor Hotline	02-23896788

Internal Reporting System

The following matters may be reported through the internal reporting system: any dishonest, unethical, or illegal conduct by directors, supervisors, managers, employees, or agents of the Company, including but not limited to the following:

- Violation of laws, regulations, or corporate governance principles.
- Breach of the Company's internal control or operating procedures.
- Receiving improper benefits, kickbacks, or other forms of irregular advantage.
- Misuse of the Company's assets or information, or engaging in activities that harm the Company's interests.
- Any other conduct that may cause damage to the Company or its stakeholders.

External Reporting System

You may report the dishonest, unethical, or illegal conduct of the Company's directors, supervisors, managers, employees, or agents through the Company's website. The Company will keep the identity of the whistleblower confidential and will not disclose such information without authorization, except as required by law. Malicious reports made with false information may be subject to legal liability.

Code of Ethical Conduct for Directors and Managers

To ensure that directors and managers conduct themselves in accordance with high ethical standards, the Company has adopted and implemented its Code of Ethical Conduct with reference to the Model Code of Ethical Conduct for Directors and Managers of TWSE/TPEx Listed Companies.

Scope of the Code of Ethical Conduct

The Code applies to directors and managers, including the President, Vice Presidents, Assistant Vice Presidents, department managers, accounting managers, and other personnel with managerial responsibilities or authorized signing authority.

Whistleblowing Mechanism and Whistleblower Protection

The Company has established a whistleblowing and grievance handling mechanism to foster a corporate culture founded on fairness, integrity, trust, and transparency, while reinforcing its commitment to ethical business practices.

4.4 Communication Channels and Grievance Mechanisms

Reporting Intake Units

Department heads and the Human Resources & Administration unit are responsible for receiving reports submitted by internal employees and other stakeholders.

Spokesperson	Responsible for receiving reports from shareholders, investors, and other stakeholders.
Internal Audit Office	Responsible for receiving reports from the Company's suppliers, contractors, or customers.

Whistleblowing Channels

Email Report	jocelyn.yang@mail.cxtechnology.com
Phone Report	Please refer to the "Investor Relations" section on the Company website for contact information.
Written Report	Please send written reports to the Company's registered address as stated below.

CX Technology places great importance on business integrity and the protection of stakeholder rights. To this end, the Company has established a comprehensive whistleblowing and grievance mechanism, providing multiple accessible communication channels to ensure that all concerns, complaints, and reports are handled appropriately and effectively.

Under the reporting mechanism, the Administrative Management Department is responsible for receiving reports submitted by employees and other stakeholders. The Spokesperson is responsible for handling reports and inquiries from shareholders, investors, and related stakeholders. The Internal Audit Office is responsible for receiving reports from external stakeholders, including suppliers, contractors, and customers, ensuring that each case is independently reviewed and handled by the appropriate responsible unit.

To facilitate reporting, the Company provides multiple reporting channels, including email, telephone, and written submissions, encouraging stakeholders to raise concerns, report suspected misconduct, or provide recommendations. All reported cases are investigated and handled in accordance with established procedures to uphold sound corporate governance, ethical business practices, and the rights and interests of all stakeholders.

4.5 Risk Management

4.5.1 Risk Management Framework

Business Risks

The Company closely monitors external factors that may affect its business operations, including global industrial trends, supply chain restructuring, and changes in market demand. To mitigate the potential impact of operational risks, the Company enhances its operational resilience and market competitiveness through product diversification, global market expansion, and technological upgrades.

Operational Risks

The Company's operational risks primarily include fluctuations in raw material prices, supply chain management, production efficiency, and changes in customer demand. In response, the Company continues to optimize its supply chain management system, promote automation and smart manufacturing, and strengthen quality management and production integration capabilities to improve operational efficiency and ensure a stable supply.

Financial Risks

The Company closely monitors financial risk factors, including exchange rate fluctuations, interest rate movements, and changes in market conditions. Through comprehensive financial management, prudent capital allocation, and robust risk control mechanisms, the Company maintains a sound financial structure and healthy cash flow while minimizing the potential impact of financial risks on its operations.

4.5.2 Regulatory Compliance

Regulatory compliance is a cornerstone of the Company's sustainable development and sound business operations. The Company consistently adheres to applicable laws, regulations, and contractual requirements in all business activities to ensure compliant operations, fulfill corporate responsibilities, minimize compliance risks, and avoid penalties or operational disruptions resulting from regulatory violations. By maintaining a robust compliance management framework, the Company strengthens its overall competitiveness and supports long-term business success.
To ensure the effective implementation of regulatory compliance, the Company has established the following management practices:

- Continuously monitor changes in domestic and international laws, regulations, government policies, and regulatory trends, while establishing appropriate management systems, operating procedures, and internal policies to ensure that all business activities comply with applicable legal requirements.
- Conduct regular compliance management activities, including regulatory reviews, policy updates, applicability assessments, and compliance audits. Improvement measures and follow-up mechanisms are implemented based on audit results. The Company also monitors emerging regulatory developments that may affect its operations and provides appropriate training programs to enhance employees' legal awareness and compliance capabilities.
- Establish legal advisory and consultation mechanisms to provide professional legal guidance and support. Through compliance communications, employee training, corporate announcements, and timely updates to operational procedures, the Company helps employees stay informed of the latest legal developments and regulatory requirements while promoting a strong culture of compliance.

The Company complies with all applicable laws and regulations, including the Company Act, Securities and Exchange Act, Fair Trade Act, Labor Standards Act, and other relevant legislation, as well as environmental protection and occupational safety and health regulations applicable to its operations.
During 2025, the Company recorded no violations resulting in penalties related to corporate governance, anti-corruption, or fair trade regulations. Furthermore, no cases involving insider trading or criminal incidents relating to customer privacy breaches by managers or employees were reported.
The Company remains committed to conducting its business in full compliance with applicable laws and regulations, pursuing a zero-penalty objective through ongoing compliance training, awareness programs, and internal control mechanisms. These efforts strengthen employees' compliance awareness, reduce operational risks, and further enhance the Company's corporate governance and long-term sustainability performance.

4.6 Information Security and Customer Privacy Protection

4.6.1 Information Security Management

To strengthen information security management, the Company has established a dedicated information security function responsible for planning, implementing, promoting, and maintaining the information security management framework, ensuring the effective execution of information security policies and control measures.
In addition, information security audits are incorporated into the annual audit plan. Regular audits are conducted to evaluate the effectiveness of the Company's information security management system, and the audit results and implementation status are reported periodically to the Board of Directors. Through these ongoing efforts, the Company continuously enhances the effectiveness of its information security governance and management.

Information Security Management Structure

Information Security Officer

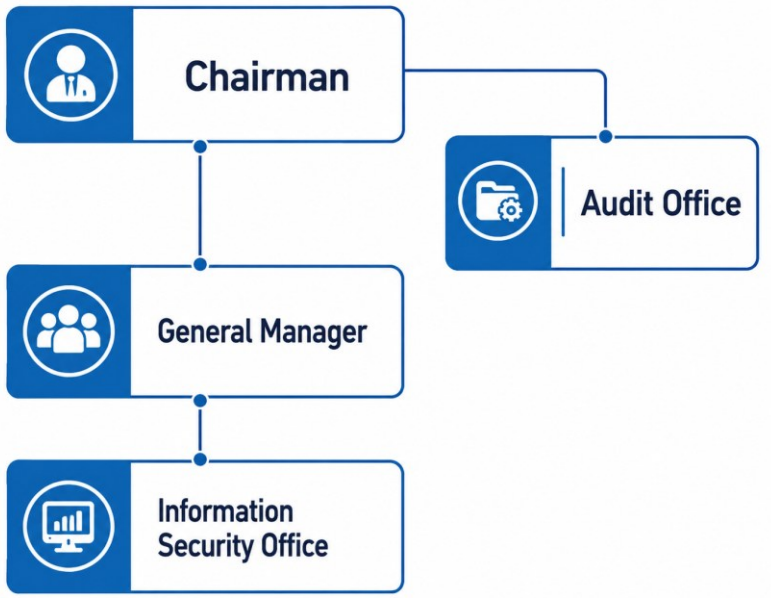
For the purpose of ensuring information security, the company designates one Information Security Officer and one Information Security Personnel. They are responsible for formulating the company's information security policies, planning information security initiatives, and overseeing related information security operations.

Audit Office

The Audit Office is responsible for reviewing the implementation of information security management. If any deficiencies are identified, the office shall request the responsible units to propose improvement plans, report to the Audit Committee, and regularly track improvements to reduce internal information security risks.

Accountant

Information security audits are conducted annually. If any deficiencies are identified, corrective actions must be requested and follow-up improvements must be tracked to ensure effective resolution.



Information Security Policy and Management Measures

The Company has established comprehensive information security policies and procedures governing computer equipment, network environments, and software systems. Appropriate access controls and security management measures are implemented to safeguard information assets. In addition, the Company strengthens its system architecture backup and disaster recovery mechanisms to ensure the timely restoration of critical systems in the event of an information security incident.Regular internal information security management audits and reviews are conducted to identify potential vulnerabilities, implement corrective actions, and adopt preventive measures, thereby continuously enhancing the effectiveness of the Company's information security management framework and strengthening its overall cybersecurity resilience.

To ensure the confidentiality, integrity, and availability of information assets and to prevent threats arising from human error, external attacks, or unexpected incidents, the Company's information security management framework is outlined as follows:

Management Measures	Implementation
Computer Equipment Security Management	• The Company's computer host systems and all application server equipment are housed in a dedicated server room. Access to the server room is controlled, and entry and exit records are retained for reference. • The server room is equipped with an independent air-conditioning system to maintain an appropriate operating temperature for computer equipment, as well as alarm-equipped fire extinguishers suitable for general and electrical fires. • The server room's host systems are equipped with uninterruptible power supply and voltage regulation devices, and are connected to the building's backup generator system. This helps prevent system crashes caused by sudden accidental power outages and ensures that computer application systems continue operating during power interruptions.
Network Security Management	• To strengthen network control, the entry point for external network connections is protected by an enterprise-grade firewall to block unauthorized intrusion by hackers. • Point-to-point VPN connections have been established between the Taipei headquarters and overseas operating centers. Data encryption is used to prevent information from being illegally intercepted during transmission. • Firewalls and spam filtering devices are deployed to block access to harmful or policy-prohibited websites and content, as well as the transmission of spam emails, thereby enhancing network security and preventing improper use of bandwidth resources.
Virus Protection and Management	• Endpoint protection software is installed on servers and employees' terminal computers. Virus definitions are updated automatically to ensure protection against the latest threats, while also detecting and preventing the execution of harmful system behaviors. • The email server is equipped with email antivirus protection and spam filtering mechanisms to prevent viruses or spam messages from reaching users' computers.

Management Measures	Implementation
 System Access Control	• Employees' use of each application system shall follow the company's internal system access authorization request procedure. After approval by the responsible supervisor, the Information Department shall create the system account, and each system administrator shall grant access rights according to the requested functional permissions before access is allowed. • Password settings for user accounts must meet the required standards for appropriate strength and length before they are approved. • When employees complete resignation procedures, the Information Department must be notified to delete their accounts from all systems.
 Ensuring Continuous System Operation	• **System Backup:** A professional automated backup system has been established using a daily backup mechanism. In addition to on-site backups in the server room, an off-site backup mechanism is also in place to ensure complete data security. • **Disaster Recovery Drills:** Each system undergoes one drill per year. After a restoration date and recovery point are selected, data is restored from backup media to the host system, and the user department confirms in writing the accuracy of the recovered data to ensure the correctness and effectiveness of the backup media. • A point-to-point VPN is used together with dedicated lines and additionally leased external telecom circuits. The two lines operate in parallel and serve as mutual backup to ensure uninterrupted network communications.

Information Security Awareness and Training

✓ Conduct regular information security awareness campaigns for all employees.

✓ Provide periodic information security education and training for employees. In addition, the Company issues regular reminders requiring employees to change their system passwords to enhance account security and reduce information security risks.

Resources Invested in Information Security Management

Network Hardware Equipment	Including firewalls, email antivirus solutions, spam filtering, and managed network switches.
Software Systems	Including endpoint protection systems, backup management software, VPN authentication, and antivirus software.
Telecommunications Services	Including multiple communication lines and off-site backup services.
Human Resources	Daily monitoring of system status, weekly routine backups and off-site storage of backup media, at least one annual information security awareness training session, annual disaster recovery drills, annual internal audits of information processes, and CPA audits.

4.7 Participation in Industry Associations

CX Technology joined the CWEA in 2021 as a member. Through its active participation, the Company promotes the principles of Environmental, Social, and Governance (ESG) and integrates these concepts into its business operations. By taking concrete actions to fulfill its corporate social responsibilities, the Company demonstrates its strong commitment to environmental protection, social responsibility, and sustainable development.

Association Name	Role
CWEA	Member

4.8 Product and Service Management

CX Technology continues to invest in process optimization and product innovation to strengthen its core technological capabilities and maintain its competitive advantage. In the field of metal forging, the Company has developed proprietary thin-wall forged housing forging technology and introduced a large-panel multi-cavity blanking and punching process, significantly improving the production efficiency of forged components. In addition, advanced mold heat treatment technology has been adopted to extend mold service life and reduce process variation. Through continuous product innovation, the Company has successfully developed a high-frequency speaker riveting technology that ensures structural stability and prevents component detachment. This technology has been applied to the production of premium audio equipment and lightweight aluminum components. Furthermore, the Company has established metal insert molding technology, expanding its capabilities in composite material applications.

In terms of product quality management, the Company has introduced metallographic analysis technology to assess the microstructure, forging heat treatment conditions, grain size, inclusion distribution, and failure modes of metallic materials. These analyses ensure material integrity, product reliability, and consistent product quality. At the same time, strict controls are implemented over product dimensions and appearance to meet customers' demanding quality requirements.

To enhance manufacturing efficiency and automation, the Company continues to invest in advanced production equipment, including continuous forging machines, NC robotic manipulators, automated material handling systems, fully automated electroplating lines, and plating conveyors. These investments reduce labor dependency, improve process standardization and product consistency, and increase product value. In addition, the Company has implemented a Product Lifecycle Management (PLM) system to integrate product and manufacturing information, promoting intelligent manufacturing and digital production management.

Since 2024, the Company has continuously enhanced its IPQC visual inspection system, utilizing automated inspection technologies to instantly distinguish conforming products, repairable defects, and nonconforming products, thereby strengthening quality control through data-driven management. In 2025, the Company completed a technical team upgrade, reinforcing expertise in electronics, mechanical engineering, machine design, Automated Optical Inspection (AOI), and data analytics. During the year, 130 process improvement projects were implemented, covering mold monitoring, vision-based full inspection, high-frequency riveting inspection, CNC tool life management, automated clamping mechanisms, material transfer track design, image inspection, and automatic palletizing. These initiatives have progressively advanced autonomous equipment design and automated production monitoring, significantly improving manufacturing efficiency, product quality, and operational stability.

Through continuous technological innovation and the adoption of smart manufacturing, CX Technology not only enhances product quality and operational efficiency but also improves resource utilization and process stability. The Company remains committed to creating higher-value products, reducing energy consumption, and advancing toward its long-term sustainable development objectives.

CX Technology PRODUCT INTRODUCTION

CX Technology specializes in the development and manufacturing of key speaker components, providing high-quality, high-precision, and customized magnetic circuit and structural parts for a wide range of applications, including automotive audio systems, home audio products, and professional audio equipment.

Pole Piece



Concentrates and directs magnetic flux to improve magnetic efficiency and acoustic performance. Manufactured using precision cold forging and machining processes to ensure high dimensional accuracy and consistent quality.

Top Plate



A core component of the speaker magnetic circuit. Together with the magnet and pole piece, it forms a complete magnetic circuit, providing a stable magnetic field to enhance speaker performance.

Yoke



Secures the magnet and guides magnetic flux as a key structural support within the magnetic circuit. Offers excellent dimensional accuracy and magnetic permeability to meet the requirements of high-quality speaker applications.

Frame



The primary supporting structure of the speaker vibration system, providing excellent strength and structural stability. Available in various specifications and materials to meet customer requirements.

Aluminum Cone



Lightweight, highly rigid, and capable of efficient vibration transmission, delivering superior high-frequency response and sound quality. Widely used in premium automotive and professional audio applications.

Speaker Grill



Protects the speaker diaphragm and internal components from external damage while providing an attractive appearance and excellent acoustic transparency.

Magnetic Circuit Assembly



Integrates the pole piece, top plate, yoke, magnet, and related components into a complete magnetic circuit assembly, providing one-stop manufacturing and assembly solutions for high-quality, high-efficiency applications.

Customized Speaker Components



Provides customized design, tooling development, and mass production services based on customers' product specifications and acoustic requirements, serving a wide range of audio and electronic applications.

Product Applications

- Automotive Audio Systems
- Home Audio & Video Systems
- Professional Audio Equipment
- Smart Home Appliances
- Consumer Electronics

Through vertically integrated manufacturing processes and rigorous quality management, CX Technology continues to deliver high-quality, highly reliable speaker component solutions, creating superior acoustic performance and greater value for customers.

Certifications and Awards

CX Technology has long been committed to quality management, environmental protection, and sustainable business practices. The Company has obtained internationally recognized management system certifications, including IATF 16949, ISO 14001, and ISO 9001, as well as Hyundai SQ Mark certification. In addition, it has completed verification under ISO 14064-1 Greenhouse Gas Validation and Verification, further demonstrating its commitment to environmental management. The Company is also a qualified supplier to Vietnam Mercedes-Benz (Mercedes-Benz Vietnam), reflecting its strong capabilities and competitiveness in quality management and supply chain management.

In addition to IATF and ISO certifications, MRP, the Company's affiliated plastic injection molding facility in Vietnam, has obtained the Business Social Compliance Initiative (BSCI, DBID 400339) certification, demonstrating its commitment to employee welfare, business ethics, and corporate social responsibility.

Over the years, CX Technology and MRP have received numerous awards and recognitions from customers and local government authorities in recognition of their outstanding performance in product quality, management excellence, and sustainable development.

Furthermore, CX Technology was honored with the 5th Taiwan Mittelstand Award presented by the Ministry of Economic Affairs. This prestigious award recognizes outstanding enterprises for their innovation capabilities, competitive strengths, production efficiency, and achievements in sustainable development. The recognition further affirms the Company's long-standing commitment to operational excellence and serves as a testament to its dedication to sustainable business practices.



Business Plan

CX Technology has steadily established a leading position in the speaker component market and will continue expanding into a broader range of product applications. In 2026, the Company plans to further strengthen its presence in the automotive component, hardware component, and AI server-related component markets. Through MRP's expertise in plastic component manufacturing, the Company will integrate metal and plastic molding technologies to meet customers' growing demand for multi-material products, enhance product value, and expand its business scale.

In terms of management and operational optimization, the Company will continue refining its management systems and operational processes. ESG initiatives have been incorporated into its management framework, and in 2025 both the parent company, its Vietnam operations, and MRP successfully completed ISO 14064-1 greenhouse gas verification. At the same time, the Company will continue optimizing supplier evaluation mechanisms and payment terms, while regularly reviewing regulatory compliance and internal policies to further strengthen corporate governance and risk management capabilities. The quality management system will also be continuously enhanced to ensure product quality and improve customer satisfaction.

To improve manufacturing efficiency, the Company will continue promoting process optimization to reduce production waste and manufacturing costs. Initiatives include expanding the application of multi-material technologies and integrating hot forging and warm forging processes to maximize the advantages of metal ductility, thereby reducing secondary machining while maintaining product integrity and significantly improving production efficiency and resource utilization. In addition, the Company will continue enhancing its RFID inventory management system to improve production efficiency and inventory turnover, reduce inventory turnover days, and shorten lead times in response to customer demand. Following the implementation of the IPQC visual inspection system in 2025, production management will continue evolving from experience-based decision-making to data-driven management through data collection and analytics, further improving the accuracy and reliability of quality control.

Looking ahead to 2026, the Company will further advance digital transformation by establishing an integrated data platform to enhance computing capabilities and system collaboration. AI-driven data analytics technologies will also be introduced and integrated with RFID and ERP systems to enable real-time, data-driven management across production and warehousing operations. Through the deeper integration of digital technologies and smart manufacturing, CX Technology will continue improving operational efficiency, reducing resource consumption, strengthening its competitiveness in the global market, and steadily progressing toward its long-term sustainability objectives.

Marketing Strategy

The application of speaker products continues to expand across a wide range of sectors, including transportation, consumer electronics, professional audio, and public venues, while also extending into military and healthcare applications. Among these, the automotive speaker market represents the largest application segment. As vehicles become increasingly electrified and intelligent, automobiles are evolving from traditional modes of transportation into a "third living space," driving sustained growth in demand for in-vehicle entertainment systems. In particular, the rapid adoption of electric vehicles and autonomous driving technologies has significantly increased the amount of time consumers spend using in-car audio systems, further fueling demand for premium, multi-channel, and immersive audio solutions.

Today, many high-end vehicle models are equipped with advanced multi-channel sound systems. Examples include the Cadillac Escalade IQ and Escalade-V featuring the AKG Studio Reference audio system (up to 38 speakers), the Lincoln Aviator equipped with the Revel Ultima 3D system (28 speakers), the Mercedes-Benz S-Class featuring the Burmester 4D sound system (31 speakers), and the BMW 7 Series equipped with the Bowers & Wilkins Diamond Surround Sound System (36 speakers). While conventional vehicles typically use six to eight speakers, premium vehicles now commonly feature more than thirty speakers. This trend not only enhances the in-vehicle entertainment experience but also significantly increases demand for speaker components. For CX Technology, market opportunities stem not only from rising vehicle sales but also from the growing number of speaker components required per vehicle.

The Company primarily serves globally recognized audio brands and manufacturers, including Bowers & Wilkins (B&W), Dynaudio, Harman, Mark Levinson, and Pioneer, as well as leading speaker OEM manufacturers such as Estec, Faital, Foster, and PSS. In addition, several customers also operate in the consumer audio market, including brands such as B&O, B&W, Dynaudio, and JBL under Harman, further broadening the application scope of the Company's products.

To strengthen future growth momentum and diversify industry exposure, CX Technology continues expanding into non-automotive applications by developing products related to transportation, medical, and industrial sectors. These products are used in aircraft components, industrial equipment, and medical devices. Leveraging its expertise in surface treatment technologies—including electroplating, electroless nickel plating, electroforming, and anodizing—the Company provides customized solutions tailored to various materials and customer requirements, thereby enhancing product value and market competitiveness.

Looking ahead, CX Technology is committed to maintaining its approximately 20% global market share in the automotive speaker component market while actively expanding into related industries and emerging applications. Through continued product diversification, the Company aims to strengthen operational resilience, unlock new growth opportunities, and steadily advance its long-term sustainable business strategy.

Customer Satisfaction Survey

To better understand customer needs and continuously improve product and service quality, CX Technology conducts customer satisfaction surveys semiannually through both email and paper-based questionnaires. The survey covers six key dimensions—product quality, hazardous substance management, customer service, delivery management, technical support, and price competitiveness—comprising a total of 20 evaluation indicators. The survey results serve as an important basis for continuous improvement and quality enhancement.

Customer Satisfaction Survey Results (Past Three Years)
2023 (FY2023): 22 valid responses were received from 35 customer questionnaires, with an average satisfaction score of 84.6.
2024 (FY2024): 26 valid responses were received from 40 customer questionnaires, with an average satisfaction score of 84.4.
2025 (FY2025): 26 valid responses were received from 40 customer questionnaires, with an average satisfaction score of 87.1.

The 2025 customer satisfaction score increased by 2.7 points compared with the previous year, demonstrating that the Company's continuous improvements in product quality, technical support, and customer relationship management have been well recognized by its customers.
Going forward, CX Technology will continue leveraging customer feedback mechanisms to further enhance the quality of its products and services, improve customer satisfaction, and strengthen long-term collaborative value with its customers.

Customer Satisfaction Survey Item	2024 Customer Survey Score	2025 Customer Survey Score	Improvement Actions / Plans Based on Customer Feedback
Product Quality	4	4.5	Introduce AOI inspection to enhance quality control.
Customer Service	4.1	4.5	Establish a customer feedback mechanism and continuously improve service quality.
On-Time Delivery	4.1	4.2	Optimize production capacity allocation in Vietnam to enhance supply flexibility. Establish a safety stock mechanism to ensure stable delivery. Improve production scheduling management to raise production efficiency.
Technical Service	3.8	4.4	Strengthen early-stage R&D involvement (EVT/DVT) and provide design optimization recommendations.
Price Competitiveness	3.6	4	Promote VAVE projects to improve cost-effectiveness. Optimize material costs and process automation to strengthen market competitiveness.

Future Business Development Strategy

In terms of business operations and market expansion, the Company will continue to strengthen the development of speaker-related products, including top plates, voice coil assemblies, and magnetic circuit semi-finished assemblies, while actively expanding into non-speaker product applications to diversify its product portfolio and create new revenue streams. To optimize production capacity and improve manufacturing efficiency, CX Technology and MRP will continue implementing process improvements and equipment investments. These initiatives include enhancing fire protection facilities, installing enclosed cooling water circulation systems to improve product quality and extend equipment and tooling life, and introducing vision inspection and precision metrology systems to reduce defect rates and improve mold accuracy. In addition, thermal insulation measures will be implemented on production equipment to minimize heat loss, thereby achieving energy conservation, carbon reduction, and lower production costs.

In digital transformation and smart manufacturing, the Company will continue advancing automation systems and data analytics applications. Through the implementation of the Advanced Planning and Scheduling (APS) system, the Company aims to improve the accuracy of material demand forecasting and further strengthen financial management capabilities. At the same time, the Company will continue promoting WIP RFID tracking systems to enhance production process traceability and improve operational efficiency.

To further advance its sustainability strategy, CX Technology actively promotes ESG initiatives covering environmental protection, social responsibility, and corporate governance. The Company initiated greenhouse gas inventory activities in 2022, expanded the inventory scope to its subsidiaries in the third quarter of 2023, completed greenhouse gas inventories for all subsidiaries in 2024, and successfully obtained ISO 14064-1 verification for the parent company, its Vietnam operations, and MRP in 2025. Beginning in the same year, annual greenhouse gas verification has been planned for the parent company and major subsidiaries, further strengthening the Company's carbon management framework.

With respect to energy and resource management, the Company has procured International Renewable Energy Certificates (I-RECs) since 2022 to increase the use of renewable electricity and support customers in achieving their 2025 carbon neutrality goals, thereby enhancing the Company's environmental reputation and market competitiveness. Since 2023, the Company has also invested in energy-efficient equipment, including energy-saving air compressor systems, while implementing 24-hour electricity monitoring to achieve its 2022–2024 average annual electricity reduction target of 10%. Looking ahead, the Company plans to further reduce electricity consumption by 30%. In addition, the Company continues strengthening waste management by promoting source reduction, improving production efficiency, introducing recyclable and recyclable packaging materials, and implementing the 3R principles (Reduce, Reuse, and Recycle).

Furthermore, the Company continues purchasing I-REC renewable energy certificates and, in alignment with Vietnam's renewable electricity policies, will progressively increase the proportion of renewable electricity usage starting in 2025. On the manufacturing side, the Company will continue optimizing product design to reduce material consumption and processing steps while integrating RFID inventory management systems to further improve resource utilization efficiency and overall sustainability performance.

Looking ahead, the Company will continue strengthening its competitiveness through comprehensive digital transformation. By integrating automation technologies with data-driven management, CX Technology aims to enhance operational efficiency, optimize production processes, reduce costs while maintaining superior product quality, reinforce its core competitive advantages, and achieve steady, sustainable long-term growth.

4.9 Supplier Management(Sustainable Supply Chain Management)

The Company has established a supplier qualification and evaluation mechanism in accordance with its **Supplier Management Procedures**. Through supplier qualification assessments, periodic evaluations, and audits, the Company ensures that suppliers comply with its requirements regarding product quality, delivery performance, environmental management, and other relevant standards, thereby continuously strengthening supply chain management and collaborative quality performance.

The Company's top ten suppliers are primarily raw material steel manufacturers. During the procurement process, priority is given to suppliers with superior environmental performance in their manufacturing operations. When product specifications and pricing are comparable, the Company gives preference to suppliers utilizing **Electric Arc Furnace (EAF)** steelmaking processes to reduce carbon emissions associated with steel production.

In addition, the Company prioritizes local sourcing whenever feasible to minimize transportation-related carbon emissions and environmental impacts. The Company also works closely with suppliers to promote energy-saving initiatives, including the adoption of servo-driven equipment and waste heat recovery systems, thereby improving energy efficiency and progressively achieving low-carbon and sustainable supply chain management objectives.

Supplier Selection Process

The Company identifies suppliers providing BOM materials and contract processing services that have a significant impact on product quality as key suppliers. These suppliers are required to obtain at least ISO 9001 Quality Management System certification to ensure they possess robust quality management capabilities.

Following supplier selection by the Procurement Department, the department communicates the technical and quality requirements established by the Engineering and Quality Departments—including product drawings, technical specifications, and quality requirements—to the supplier in full. Suppliers are also required to confirm receipt of the documentation to ensure a consistent understanding of product specifications and quality expectations.

To verify compliance with customer engineering design specifications and product requirements, the Engineering Department conducts validation and testing in accordance with the Production Part Approval Process (PPAP) Work Standard (Q3-CX-PM01-AS01). Suppliers are also required to sign a Declaration of Non-Use of Hazardous Substances and a 4M Change Notification Commitment, while providing supporting documentation to verify that product characteristics comply with both the Company's process requirements and customer specifications.

Upon completion of document review and validation testing, the Procurement Department, together with the Engineering, Quality Assurance, and other relevant departments, conducts a comprehensive supplier evaluation to verify compliance with the Company's quality, technical, and management requirements. Suppliers that successfully meet these requirements are then included in the Company's Approved Supplier List.

Supplier Evaluation Dimensions			
	Finance	20%	Capital and Operational Risk
	Technology	20%	Technology and Document Management
	Quality Assurance	20%	Quality and Regulatory Management
	Production	20%	Equipment and Capacity Management
	Procurement	20%	Price and Delivery Management

Supplier Evaluation Method	The Company uses its AVL (Approved Vendor List) supplier management documentation as the basis for evaluation. Cross-functional assessments and scoring are conducted for each supplier, and suppliers are classified and managed by grade based on the evaluation results. Only suppliers that meet the Company's quality, delivery, and management requirements are included in the approved supplier list, so as to ensure stable supply chain quality and effective control of operational risks.
Supplier Improvement Process	The Company has established customer complaint handling and supplier quality improvement mechanisms. When a customer complaint occurs, the supplier is required to submit improvement actions and corrective measures within 7 days to ensure that the issue is addressed promptly and prevented from recurring.
Supplier Improvement Process	In addition, the Company conducts annual supplier evaluations on a regular basis. For suppliers that are found to be partially non-compliant, their delivery qualification will be suspended, and they will be required to immediately submit improvement plans and supporting documentation for the identified deficiencies. Follow-up reviews and qualification confirmation will then be conducted to continuously strengthen supply chain quality management and risk control capabilities.

Local and Green Procurement Policy

The Company's top ten suppliers are primarily raw material steel manufacturers. During the supplier evaluation process, priority is given to manufacturers that demonstrate superior environmental performance in their production processes. When product specifications and pricing are comparable, the Company gives preference to suppliers using Electric Arc Furnace (EAF) steelmaking technology to reduce carbon emissions associated with steel production, thereby supporting its low-carbon procurement strategy.
In addition, the Company actively promotes local sourcing whenever feasible to minimize carbon emissions and environmental impacts associated with transportation. At the same time, it works closely with suppliers to implement energy efficiency improvement initiatives, including the adoption of servo-driven equipment and waste heat recovery systems, with the aim of improving energy efficiency and resource utilization. Through these efforts, the Company continues to advance its low-carbon operations and achieve its long-term sustainable development objectives.

2025 Green Procurement Amount and Item

Procurement Item	2025 Procurement Amount
Renewable Energy – Hydropower	6030 USD

Procurement Amount from ISO-Certified Suppliers

Supplier Certification Type	2023	2024	2025
ISO9001	7,199,298	17,662,300	14,636,462

Quality Management Policy

CX Technology is committed to becoming a world-class manufacturer of forged and precision-machined components. Recognizing the importance of sustainable operations and long-term development, the Company continuously leverages advanced technologies, superior product quality, competitive lead times, and comprehensive customer service to establish itself as a trusted long-term partner for its customers.

Guided by its three core quality principles—Customer Focus, Quality First, and Continuous Improvement—the Company is dedicated to providing products and services that not only meet but exceed customer expectations and industry standards. Through this commitment, CX Technology continuously enhances product quality, operational performance, and market competitiveness.

In quality management, customer satisfaction remains the Company's highest priority. By maintaining close and ongoing communication with customers, the Company gains a thorough understanding of their needs and regards customer satisfaction as a key indicator for evaluating the quality of its products and services. At the same time, the Company continues to invest in advanced manufacturing equipment, inspection systems, information technology infrastructure, and talent development to maintain its competitive advantage in technology and manufacturing capabilities.

Furthermore, the Company has established its quality management framework based on the ISO and IATF Quality Management Systems, implementing process-oriented management and systematic operational mechanisms to improve operational efficiency and management effectiveness. The Company also places great emphasis on employee development and engagement, encouraging employees to actively participate in problem-solving and continuous improvement initiatives while maximizing teamwork and organizational value.

Looking ahead, CX Technology will continue enhancing product quality through technological innovation and continuous improvement. By delivering high-quality products and services, the Company is committed to steadily advancing sustainable business development while strengthening its competitiveness in the global marketplace.

Quality Improvement Process

The Company has established a Continuous Improvement Management Procedure to systematically promote process optimization, product quality enhancement, and operational efficiency improvements. Through a structured management framework, the Company regularly reviews management processes and evaluates improvement outcomes to strengthen its competitiveness and long-term sustainability.

The Company has also implemented a Corrective and Preventive Action (CAPA) Procedure to identify the root causes of quality incidents, nonconformities, and potential risks. Through corrective actions, preventive measures, and continuous follow-up, the Company minimizes the recurrence of issues while enhancing the effectiveness of quality management and risk control.

In addition, the Company has established a Customer Complaint and Product Return Handling Procedure, providing a systematic mechanism for customer feedback, complaint resolution, and product return management. All customer concerns are promptly investigated, analyzed, and addressed through appropriate corrective actions, enabling the Company to continuously improve product quality, customer satisfaction, and service excellence.

Quality Performance Indicators

The Company continues to strengthen its product quality management and continuous improvement mechanisms. In 2025, the 100% inspection rework rate was 2.8%, while the scrap rate was 0.9%, demonstrating effective control over manufacturing quality and a reduction in quality-related losses. The average monthly external quality-related loss amounted to approximately USD 32,000. Going forward, the Company will continue optimizing manufacturing processes and implementing quality improvement initiatives to reduce quality abnormalities and lower operating costs.

The number of customer complaints showed a steady quarter-by-quarter decline throughout 2025, with an average of 25 cases per month in the first quarter, 22 cases in the second quarter, 19 cases in the third quarter, and 16 cases in the fourth quarter. This trend reflects the Company's continuous efforts to improve product quality and customer service, resulting in progressively stronger performance.

The Company places great importance on customer feedback and complaint handling. In 2025, it achieved a 100% on-time response rate for all customer complaints. Through prompt response, root cause analysis, corrective actions, and continuous follow-up, the Company remains committed to enhancing customer satisfaction and service quality while fostering long-term, stable customer relationships.

Supplier Procurement Categories

Category	Procurement Item	No. of Suppliers	Procurement Amount (USD)
Raw Materials	Steel / Cartons / Chemicals / Consumables	176	19,993,745
Outsourced Processing	CNC	14	1,770,131
Assets	Equipment	57	1,841,450
Expense Items	Repairs / Maintenance	50	413,297
Subtotal		297	24,018,623

2023-2025 Local Procurement Amounts

	2023	2024	2025
Local Procurement Amount	8,860,114	18,213,449	15,074,191
Total Procurement Amount	15,280,381	26,359,179	24,018,623
Local Procurement Share	58%	69%	63%

CX Technology continues to promote local procurement and strengthen collaboration across its supply chain. Through a robust procurement management system, the Company enhances supply chain resilience while supporting the sustainable development of local industries. In 2025, the Company worked with 297 key suppliers, with a total procurement value of USD 24,018,623.

In terms of procurement categories, raw materials represented the largest procurement segment, including steel, cartons, chemicals, and consumables. A total of 176 suppliers were engaged for raw material procurement, with purchases amounting to approximately USD 19,993,745, accounting for the largest share of total procurement expenditure. This was followed by equipment procurement totaling USD 1,841,450 and outsourced CNC machining services totaling USD 1,770,131, reflecting the Company's continued investment in manufacturing equipment and production capabilities to enhance operational efficiency and product quality.

With respect to local procurement, the proportion of purchases sourced locally reached 58%, 69%, and 63% in 2023, 2024, and 2025, respectively. These figures demonstrate the Company's ongoing commitment to prioritizing local suppliers, thereby reducing supply chain risks and transportation-related carbon emissions while strengthening supply chain stability and fostering long-term partnerships with local industries. In 2025, local procurement totaled USD 15,074,191, representing 63% of the Company's total procurement expenditure.

Overall, through a diversified and resilient supply chain management strategy, CX Technology continues to strengthen supply chain resilience while positioning local procurement as a key driver of its sustainable development strategy.

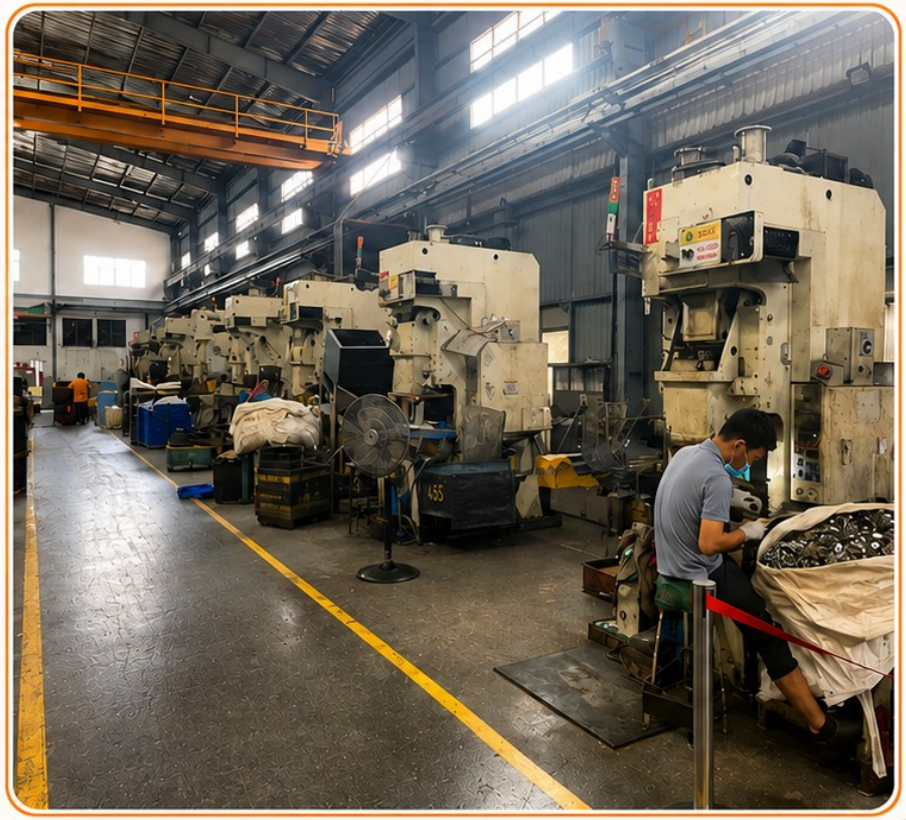
Equipment Upgrades

Vietnam Manufacturing Facility

8 New Stamping Presses



Existing Stamping Presses

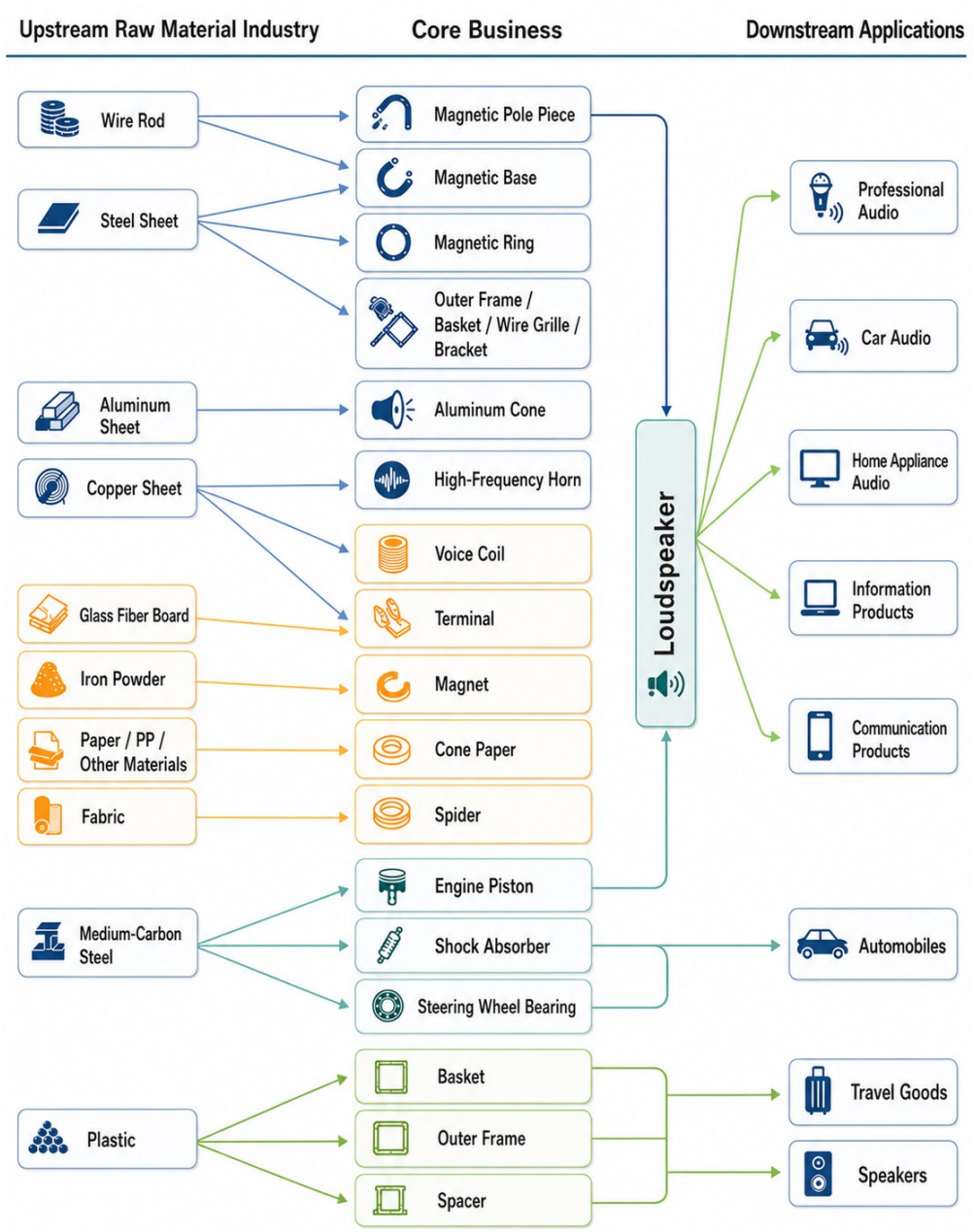


Industry Value Chain Relationships (Sustainable Supply Chain Management)

The Company's primary products include magnetic poles, voice coils, magnetic circuits, aluminum voice coil formers, iron yokes, aluminum heat sinks, steel speaker frames, and plastic composite components, which are widely used in speaker manufacturing and related electronic components.

The principal upstream raw materials include magnetic steel sheets, ferrite cores, aluminum plates, steel plates, and engineering plastics. The manufacturing process primarily involves stamping, forging, and injection molding, producing a wide range of speaker components that are supplied to internationally recognized audio equipment manufacturers and further assembled into speaker products together with other electronic components.

In addition, the Company's products are extensively applied in communication equipment, information technology equipment, automotive electronics, home appliances, and a wide variety of audio systems. By providing high-quality components and integrated assembly services, the Company continues to strengthen its product competitiveness and expand its market presence.



Business Development Plan

Short-Term Business Development Strategy

In response to global supply chain restructuring and customers' diversification strategies, the Company continues to optimize its regional supply chain allocation. Taiwan serves as the headquarters and operational management center, Vietnam functions as the primary manufacturing base, and China operates as the regional office and procurement center, providing localized customer support and logistics coordination. This strategic deployment enhances overall supply chain resilience, delivery efficiency, and operational flexibility.

In addition to its core speaker component business, the Company is actively expanding into industrial equipment, architectural hardware, bicycle components, and related assembly applications. By continuously diversifying its product portfolio and expanding into new application markets, the Company aims to reduce reliance on a single industry while strengthening operational resilience and long-term competitiveness.

Long-Term Business Development Strategy

The Company will continue upgrading its product portfolio and progressively transform from a component supplier into an integrated module and system solution provider, thereby enhancing product value and market competitiveness. At the same time, the Company is actively expanding into high-growth sectors, including automotive electronics, smart healthcare, AI servers, and premium consumer electronics, to capitalize on emerging market opportunities.

From a market strategy perspective, the Company continues to strengthen collaborative partnerships with customers by participating in the product development stage through **Design-In** initiatives. This approach enhances its technical integration capabilities, deepens customer relationships, and creates additional long-term business opportunities. Furthermore, the Company leverages its global footprint to provide localized customer support and technical services, improving global customer service efficiency and overall customer satisfaction.

With respect to manufacturing operations, the Company continues integrating its production resources across Taiwan, Vietnam, and China to improve global manufacturing efficiency and supply chain resilience while establishing a more flexible production deployment model. At the same time, the Company actively promotes smart manufacturing and digital transformation by implementing production digitalization, process automation, and intelligent manufacturing management systems to further enhance product quality, production efficiency, and operational performance.

In addition, the Company continues strengthening its high-precision manufacturing capabilities by integrating core technologies in forging, stamping, injection molding, and surface treatment. Through comprehensive one-stop manufacturing solutions, the Company further enhances its overall competitiveness while reinforcing its long-term sustainable growth and development capabilities.

Market Overview and Marketing Strategy

Unit: NT$ Thousand

Region	2024		2025	
	Net Sales	Percentage	Net Sales	Percentage
Americas	721,487	31.53%	725,903	30.69%
Europe	247,500	10.82%	243,721	10.30%
Asia	1,318,832	57.65%	1,395,922	59.01%
Total	2,287,819	100.00%	2,365,546	100.00%

Speaker products have become one of the world's most important consumer electronics products. Driven by rising living standards, the widespread adoption of smart technologies, and continuous innovation in audio technology, both market demand and application scenarios continue to expand, supporting steady growth in the overall speaker industry.

(A) Market Demand

In recent years, the rapid development of smart technologies and AI applications has transformed speakers from standalone audio playback devices into essential components of smart homes and human-machine interaction. This trend has continued to drive market demand. Consumer electronics and home audio products are increasingly evolving toward **miniaturization, lightweight design, high-fidelity sound quality, and multi-channel audio systems**.

In addition, growing demand for smart cockpits and premium vehicle interiors has accelerated the adoption of advanced automotive audio systems, resulting in increased demand for related speaker components. These technologies are also expanding into diverse application areas, including industrial equipment, bicycles, and architectural hardware, further driving market growth toward higher value-added and broader applications.

(B) Supply Chain

On the supply side, the industry has gradually shifted from labor-intensive manufacturing toward technology-driven production and globally integrated manufacturing operations. As global supply chains continue to evolve, manufacturing capacity has increasingly relocated to Southeast Asia, forming an operational model in which **Taiwan serves as the management headquarters while overseas facilities function as primary manufacturing bases**.

At the same time, suppliers are expected to possess comprehensive capabilities in **forging, stamping, injection molding, surface treatment, and integrated assembly**, while leveraging automation and smart manufacturing technologies to enhance product quality and production efficiency. Furthermore, as customers place greater emphasis on product quality, environmental performance, and ESG requirements, relevant certifications and robust quality management capabilities have become key competitive differentiators within the industry.

Opportunities, Challenges, and Response Strategies for Future Development

Opportunities

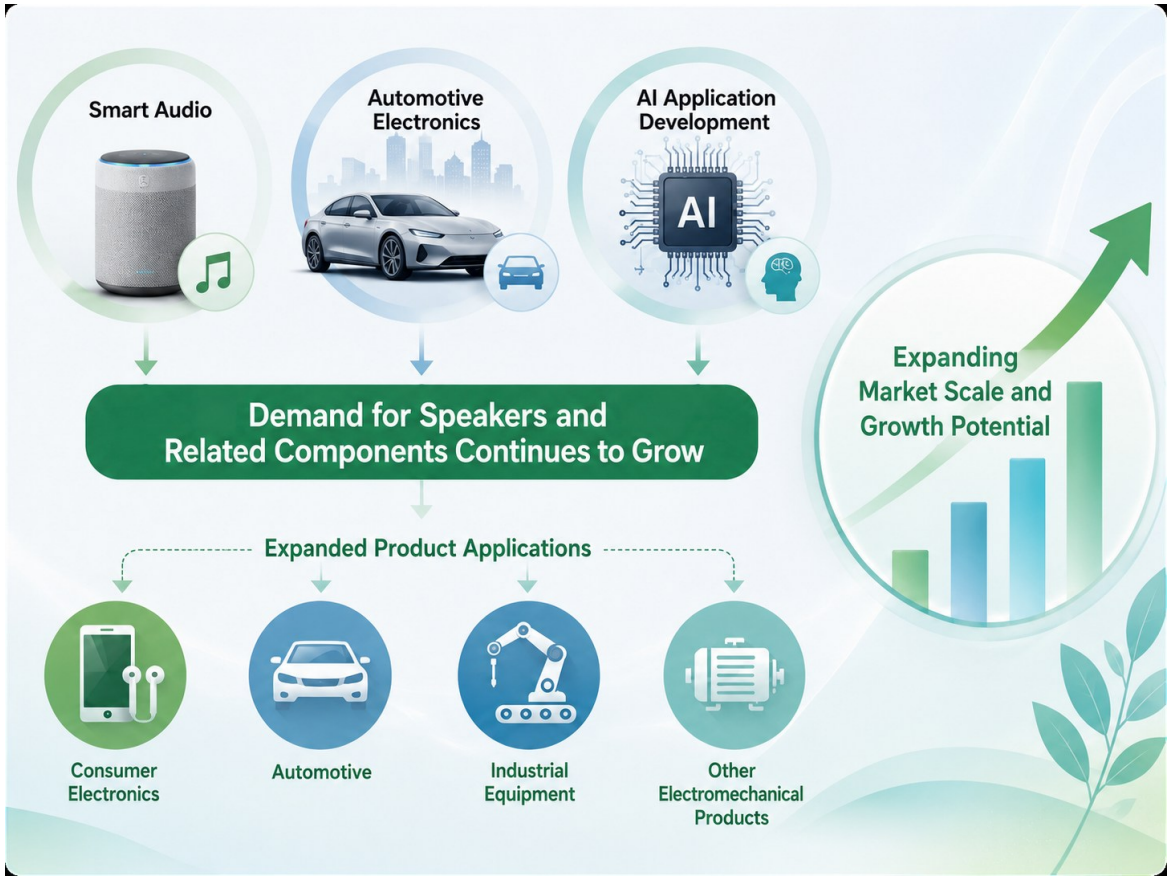
Driven by the accelerating restructuring of global supply chains and the regionalization of manufacturing, the Company has established a flexible global production network. This strategic deployment enables the Company to respond more effectively to the procurement needs of internationally recognized brands while enhancing delivery efficiency and supply chain resilience.

On the demand side, the rapid growth of smart audio systems, automotive electronics, and AI applications continues to drive demand for speakers and related components. At the same time, the Company is actively expanding into adjacent markets such as industrial equipment and consumer electronics, creating additional growth opportunities and broadening its market presence.

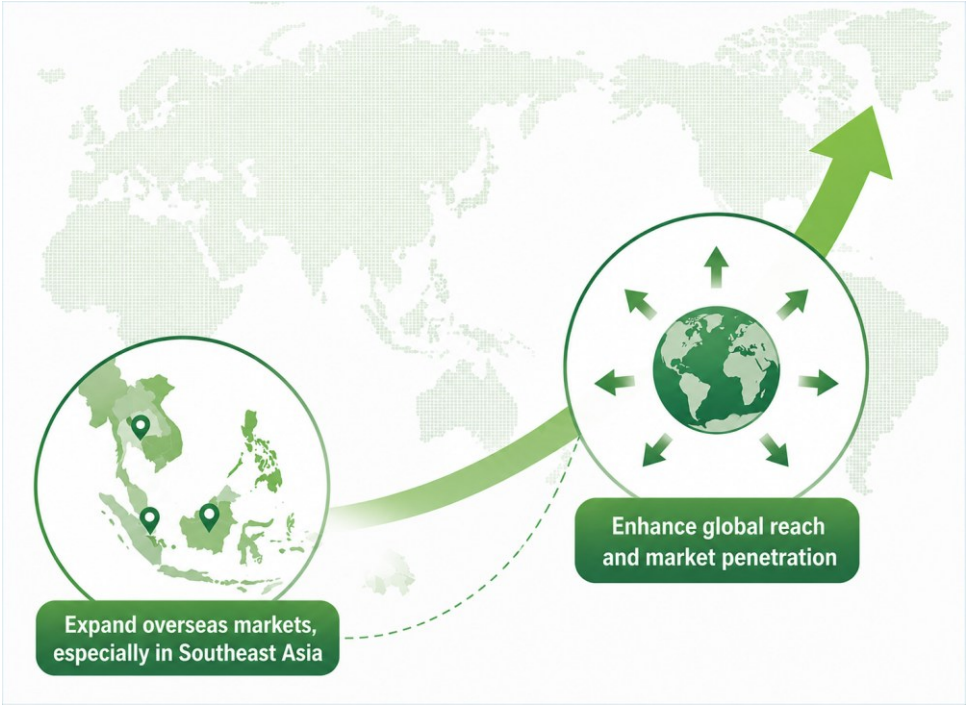
The Company possesses comprehensive in-house manufacturing capabilities, including forging, stamping, injection molding, and assembly, and continues to invest in automation and smart manufacturing technologies. These initiatives significantly improve production efficiency, product quality, and delivery reliability, enabling the Company to meet the increasingly diverse requirements of global customers.

In addition, the Company has established long-term strategic partnerships with numerous globally recognized audio brands, providing a solid customer base and reinforcing market confidence.

Through continuous investment in research and development and the application of new materials and technologies, the Company continues to strengthen its competitive advantages in magnetic circuits and related speaker components. By responding proactively to market demand with product upgrades and innovative solutions, the Company further enhances its long-term competitiveness and sustainable growth potential.



Challenges	Response Strategies
The Company continues to face challenges arising from raw material price volatility, industry competition, and changing market demand. Prices of key raw materials, including steel and aluminum, remain highly susceptible to fluctuations in international markets, placing pressure on manufacturing costs and gross profit margins. In addition, manufacturing capacity in Vietnam and Southeast Asia continues to expand, intensifying market competition and creating challenges for overall profitability. The ongoing rise in labor costs, together with cyclical changes in the industry and evolving market demand, may also affect the Company's operational performance.	To address industry competition, market dynamics, and operational risks, the Company continues to strengthen **supply chain management** and **cost control mechanisms**. Through supplier diversification, the establishment of long-term supplier partnerships, and investments in automation equipment, the Company seeks to mitigate the impact of raw material price fluctuations on its operations. From a market perspective, the Company actively promotes **product diversification** and **market diversification**. In addition to its core speaker component business, it continues expanding into automotive electronics, industrial equipment, and other electromechanical applications to reduce reliance on a single industry while enhancing operational stability. Furthermore, the Company continues strengthening its integrated manufacturing and assembly capabilities by developing **metal-and-plastic integrated molding technologies** (such as **metal insert injection molding**) to increase product value and deepen collaboration with customers. At the same time, the Company leverages its manufacturing base in Vietnam to expand into international markets, enhancing its global order fulfillment capabilities and market penetration. In terms of technological development, the Company continues investing in advanced manufacturing processes and material technology research to strengthen product differentiation and core competitiveness, thereby raising barriers to market entry and reinforcing its long-term growth potential.



5 Social

- 5.1 Human Capital Development
- 5.2 Occupational Health and Safety
- 5.3 Community Engagement



5.1 Human Capital Development

CX Technology places great importance on the protection of human rights and upholds the core values of fairness and respect. By implementing comprehensive labor policies and management practices, the Company is committed to fostering a workplace that is equitable, inclusive, and built on open communication, enabling every employee to receive fair treatment and equal opportunities for development.

The Company also values employee feedback and safeguards employees' rights and interests by establishing multiple communication channels through which employees can freely express their opinions. All concerns are reviewed and handled by the head of the responsible function to ensure that cases are addressed promptly, fairly, and confidentially, thereby fostering an open, transparent, and trustworthy working environment.

5.1.1 Human Rights Policy and Commitment

The Company has established a comprehensive set of internal policies and procedures as the foundation for its human rights practices. These include the Work Rules, the Sexual Harassment Prevention, Complaint, and Disciplinary Measures, and the Corporate Social Responsibility Management Manual, all of which clearly define the Company's commitment to protecting human rights. These policies cover regulatory compliance, freedom of employment, humane treatment, and the prohibition of all forms of discrimination, harassment, and workplace bullying, ensuring that employees can work and develop in a safe, respectful, and equitable working environment.

The Company conducts cross-functional identification, assessment, and discussion of human rights issues involving employees and other stakeholders through relevant responsible departments. Potential human rights risks are systematically evaluated, and their possible impacts are assessed. Each year, the Company reviews human rights-related issues in accordance with the latest legal requirements and internal policies to ensure that human rights protection measures are effectively integrated into its business operations and management practices.

The Company has established multiple effective communication channels, comprehensive employee compensation and benefits programs, and diverse learning and development opportunities to support employee growth and career advancement. In addition, the Company strictly adheres to the principle of freely chosen employment. All employment relationships are voluntary, and the Company strictly prohibits all forms of forced labor, involuntary labor, slavery, and human trafficking, ensuring that respect for human rights is embedded throughout its business operations and management systems.

5.1.2 Workforce Composition

Employee Statistics

Total Employees in 2025 30

Category	2025	Gender	Total
Total Employees	Total Employees	Female	23
		Male	7
Contractual Employment	Full-time Employees	Female	23
		Male	7
	Part-time Employees	Female	0
		Male	0
	Temporary Employees	Female	0
		Male	0
	Employees with Non-Guaranteed Hours	Female	0
		Male	0
Non-contractual Employment	Non-employee Workers	2025 Headcount	
		0	

According to the Company's 2025 workforce statistics, CX Technology employed a total of 30 employees, comprising 23 female employees (76.7%) and 7 male employees (23.3%).

All employees were employed on a full-time basis, including 23 full-time female employees and 7 full-time male employees, reflecting the Company's commitment to stable employment and its emphasis on job security and long-term career development.

In terms of employment type, CX Technology had no part-time employees, temporary employees, employees without guaranteed working hours, or non-employee workers in 2025. Through well-defined employment policies and effective workforce planning, the Company maintains stable operations while continuing to safeguard employee rights, enhance working conditions, and foster an inclusive and supportive workplace. These efforts form a solid foundation for the Company's sustainable development.

Total Employees by Age Group

Age Group / Gender	Male	Female	Total
60 and above	1	1	2
50–59	2	4	6
40–49	3	14	17
30–39	1	3	4
29 and below	0	1	1
Total	7	23	30

Total Employees by Nationality / Management Position

Nationality / Gender	Male		Female		Total	
	Management	Non-management	Management	Non-management	Management	Non-management
Taiwan	4	3	7	16	11	19
Other Nationalities	0	0	0	0	0	0
Total	4	3	7	16	11	19

According to CX Technology's 2025 workforce age profile, the Company employed a total of 30 employees, including 7 male employees and 23 female employees. Women accounted for approximately 77% of the total workforce, demonstrating the Company's commitment to fostering a diverse and inclusive workplace.

From an age distribution perspective, employees aged 40–49 represented the largest group, with 17 employees, accounting for approximately 57% of the total workforce. This indicates that the Company's core workforce is primarily composed of experienced mid-career professionals with strong technical expertise and practical knowledge, providing a solid foundation for stable operations and effective knowledge transfer. The 50–59 age group was the second largest, with 6 employees, representing approximately 20% of the workforce, further reflecting the Company's mature and stable talent structure.

In terms of workforce composition, the Company employed 11 managerial personnel and 19 non-managerial employees. The workforce consisted of 7 male employees and 23 female employees, with women accounting for approximately 77% of the total workforce. This reflects the Company's commitment to promoting gender equality and fostering a diverse and inclusive workplace.

Looking ahead, CX Technology will continue to advance its Diversity, Equity, and Inclusion (DEI) initiatives by implementing talent development policies that foster an inclusive, equitable, and growth-oriented work environment. Through these efforts, the Company aims to further strengthen its long-term sustainability and enhance its ability to attract, develop, and retain talented professionals.

Number of Employees by Age / Management Position

Nationality / Gender	Male		Female		Total	
	Management Employees	Non-management Employees	Management Employees	Non-management Employees	Management Employees	Non-management Employees
60 and above	1	0	1	0	2	0
50–59	2	0	2	2	4	2
40–49	1	2	4	10	5	12
30–39	0	1	0	3	0	4
Under 29	0	0	0	1	0	1
Total	**4**	**3**	**7**	**16**	**11**	**19**

In 2025, CX Technology employed 11 managerial personnel and 19 non-managerial employees. From an age distribution perspective, the Company's management team was primarily composed of employees aged 40 and above. Specifically, 4 managers were aged 50–59, while 5 managers were aged 40–49, together accounting for approximately 82% of all managerial personnel. This reflects the extensive industry experience and professional expertise of the Company's leadership team.

With respect to gender distribution, the management team consisted of 4 male managers and 7 female managers, with women representing approximately 64% of managerial positions. This demonstrates the Company's commitment to promoting gender equality and fostering a diverse and inclusive workplace through its talent development and promotion practices. Among non-managerial employees, women also represented the majority, with 16 female employees and 3 male employees.

Overall, the age profile of non-managerial employees was concentrated in the 40–49 age group (12 employees) and the 30–39 age group (4 employees), reflecting a workforce that combines strong professional expertise with solid execution capabilities. The Company also employed one employee under the age of 29, demonstrating its ongoing commitment to attracting young talent and injecting fresh perspectives into the organization.

Overall, CX Technology maintains a balanced workforce comprising experienced management professionals and a stable pool of skilled employees. Through a diverse and well-balanced talent structure, the Company continues to strengthen its organizational competitiveness and reinforce the foundation for long-term sustainable development.

Proportion of Female Managers (Including Deputy Managers and Above)	30%
Age Distribution of New Employees	Under 30 years old: 1
	30 to 50 years old: 0
	50 years old and above: 0
Age Distribution of Departed Employees	Under 30 years old: 0
	30 to 50 years old: 1
	50 years old and above: 1

CX Technology places great importance on workforce diversity and gender equality and remains committed to advancing the development of female talent and leadership opportunities. In 2025, women accounted for 30% of managerial positions (Assistant Manager level and above), demonstrating the Company's ongoing efforts to promote gender diversity and provide equal opportunities for career advancement.
With respect to workforce mobility, the Company hired one new employee during the year, who was under the age of 30. This reflects the Company's continued commitment to attracting young professionals and bringing fresh perspectives, innovation, and future growth potential into the organization.
During the year, two employees left the Company, including one employee aged between 30 and 50 and one employee aged over 50. Overall, employee turnover remained stable, reflecting the effectiveness of the Company's human resource management practices and employee retention initiatives.
Looking ahead, CX Technology will continue fostering a diverse, equitable, and inclusive (DEI) workplace culture by strengthening talent development and career advancement programs. Through these initiatives, the Company aims to attract, develop, and retain outstanding talent while enhancing organizational competitiveness and long-term sustainability resilience.

5.1.3 Employee Diversity, Inclusion, and Equal Opportunity

CX Technology is committed to protecting human rights and upholding the core values of fairness, equity, and respect. By implementing comprehensive labor and human resources policies, the Company strives to foster an equitable, diverse, and inclusive workplace. Through robust human resource management systems and multiple communication channels, the Company integrates DEI principles into its daily operations and corporate culture, ensuring that every employee is treated fairly, equally, and with respect.
In addition, the Company places great importance on employee feedback and participation by establishing multiple open communication channels and a comprehensive grievance mechanism. All concerns and complaints are reviewed and handled promptly, confidentially, and impartially by the responsible department, with oversight from the highest-level manager. Through these efforts, the Company is committed to fostering an open and transparent workplace, promoting harmonious labor relations, and supporting sustainable organizational development.

Recruitment of Diverse Talent

Year		2024	2025		
Total Number of Employees		30	30		
			Male	Female	Total
Foreign Nationals	Number of Employees	0	0	0	0
	Number of Managers	0	0	0	0
Indigenous Peoples	Number of Employees	1	0	1	1
	Number of Managers	0	0	0	0
People with Disabilities	Number of Employees	0	0	0	0
	Number of Managers	0	0	0	0

CX Technology is dedicated to promoting workplace diversity, inclusion, and equal employment opportunities while cultivating a friendly working environment that embraces differences and respects diversity. The Company has established fair employment practices and comprehensive talent development programs. Throughout its recruitment, hiring, training, and promotion processes, the Company adheres to the principles of fairness and equal opportunity, prohibiting discrimination based on gender, age, race, religion, or any other personal characteristic.
As of the end of 2025, CX Technology employed 30 people, including one indigenous employee. The Company remains committed to advancing diversity, equity, and inclusion (DEI), respecting the rights and values of employees from different backgrounds, and providing equal opportunities for career development. Through these initiatives, the Company continues to build a workplace culture founded on diversity, mutual respect, and sustainable growth.

Employment Policy and Training Program for Middle-aged and Senior Employees

CX Technology places great importance on the employment opportunities and career development of middle-aged (45–64 years old) and senior (65 years and above) employees. The Company is committed to creating a friendly, diverse, and inclusive workplace while adhering to the principles of the Middle-aged and Elderly Employment Promotion Act to foster fair employment practices and support workforce development.

In terms of human resource management, the Company provides equal employment opportunities throughout its recruitment, hiring, promotion, and compensation processes, ensuring that middle-aged and senior employees have fair opportunities for career growth. Based on employees' experience and expertise, the Company also offers flexible work arrangements, job redesign, and work accommodations to better meet their work, health, and family needs.

In addition, the Company has established a rehire program for retired employees, enabling experienced professionals to continue contributing their technical expertise and valuable industry knowledge. Through knowledge sharing and cross-generational collaboration, the Company strengthens the transfer of organizational know-how and enhances talent development.

To support continuous learning, the Company offers a variety of training programs tailored to middle-aged and senior employees, including digital collaboration tools, AI applications, and information security awareness, helping employees adapt to digital transformation and improve cross-generational collaboration. The Company also promotes internal mentoring programs, allowing experienced employees to mentor junior colleagues, thereby facilitating knowledge transfer and strengthening employee engagement.

To further safeguard the well-being of middle-aged and senior employees, the Company provides health promotion activities, workplace ergonomics education, stress management, and psychological counseling resources, helping employees maintain their physical and mental well-being while enhancing workplace safety. Through these initiatives, the Company is committed to creating a safe, stable, and age-friendly working environment for employees at every stage of their careers.

5.1.4 Employee Rights and Benefits

CX Technology is committed to protecting employee rights and interests. The Company regularly conducts cross-functional reviews and assessments of potential human rights risks related to employees and continuously evaluates its management practices in accordance with applicable laws, industry trends, and internal policies. Through these efforts, the Company strengthens its human rights governance framework, mitigates potential risks, and ensures that employees' rights are effectively protected.

To create an attractive workplace, the Company values employee well-being and actively listens to employees' needs. It provides competitive compensation and benefits, diverse learning and development opportunities, and comprehensive employee welfare programs to support career development and enhance employee engagement.

Furthermore, CX Technology respects employees' willingness to work and upholds the principle of freely chosen employment. All employment relationships are established on a voluntary basis. The Company strictly prohibits all forms of forced labor, involuntary labor, slavery, and human trafficking, and is committed to providing a workplace that is safe, equitable, respectful, and built on mutual trust.

Average Employee Compensation

CX Technology is committed to providing fair compensation and a safe and healthy working environment, with the aim of enhancing employee well-being while strengthening the Company's long-term sustainability and competitiveness.

In terms of compensation, managerial personnel in 2025 consisted of 4 male employees and 7 female employees, with average monthly salaries of NT$251,075 and NT$97,114, respectively. Among non-managerial employees, there were 3 male employees and 16 female employees, with average monthly salaries of NT$64,933 and NT$54,750, respectively.

The Company regularly reviews its compensation structure by considering market trends, professional competencies, and individual performance to ensure that its remuneration system remains fair, competitive, and capable of attracting, developing, and retaining talented professionals.

Category	Management		Non-Management	
Gender / Number of Employees	Male / 4	Female / 7	Male / 3	Female / 16
Salary	251,075	97,114	64,933	54,750

Disclosure of Salary Information for Full-Time Non-Managerial Employees	2024
Number of Full-Time Non-Managerial Employees (persons)	25
Total Salary of Full-Time Non-Managerial Employees (NT$ thousand)	26,116
Average Salary of Full-Time Non-Managerial Employees (NT$ thousand)	1,088
Median Salary of Full-Time Non-Managerial Employees (NT$ thousand)	949

Based on 2024 data, CX Technology had a total of 25 full-time non-managerial employees, with total salaries amounting to NT$26,116 thousand. The average salary of full-time non-managerial employees was NT$1,088 thousand, while the median salary was NT$949 thousand.
Overall, by disclosing the average and median salaries of full-time non-managerial employees, the Company enhances the transparency of compensation information and provides a basis for future reviews of its compensation structure, talent retention, and employee care policies. Looking ahead, CX Technology will continue to focus on compensation competitiveness and employee benefits, further strengthening the foundation for workforce stability and sustainable development.

Disclosure of Salary Information for Full-Time Non-Managerial Employees	2025
Number of Full-Time Non-Managerial Employees (persons)	26
Total Salary of Full-Time Non-Managerial Employees (NT$ thousand)	29,009
Average Salary of Full-Time Non-Managerial Employees (NT$ thousand)	1,160
Median Salary of Full-Time Non-Managerial Employees (NT$ thousand)	974

CX Technology places great importance on maintaining a fair, competitive, and performance-driven compensation system. Through equitable remuneration policies and a robust performance management framework, the Company strives to attract and retain outstanding talent while supporting employees' career development and the Company's long-term sustainable growth.

In 2025, the Company employed 26 full-time non-managerial employees, with total annual compensation amounting to NT$29.286 million. The average annual compensation for full-time non-managerial employees was NT$1.16 million, while the median annual compensation was NT$974,000. These figures demonstrate the Company's commitment to providing competitive compensation packages while maintaining equitable remuneration across different positions and levels of seniority.

The Company regularly reviews and adjusts its compensation structure based on employees' competencies, individual performance, and prevailing market salary trends. By maintaining a fair and transparent remuneration system, CX Technology aims to strengthen employee engagement, enhance talent retention, and reinforce its overall organizational competitiveness.

Employee Benefits Programs

Employee Welfare Committee

The Company places great emphasis on helping employees achieve a healthy work-life balance. Through the Employee Welfare Committee, various recreational activities are regularly organized, including company outings and team-building events, to strengthen cross-departmental collaboration, enhance team cohesion, and promote employees' physical and mental well-being.
In addition, the Company provides a comprehensive range of employee benefits, including birthday gifts, wedding gifts, childbirth allowances, hospitalization allowances, holiday bonuses, and employee travel subsidies. Family Day events, company trips, and employee gatherings are also organized regularly to further enhance employee well-being and workplace satisfaction.

Recognition of Long-Service Employees

The Company values the long-term contributions of its employees and regularly holds recognition ceremonies for long-service personnel. Commemorative gifts, such as gold medals, gold necklaces, or gold rings, are presented as tokens of appreciation in recognition of employees' dedication and long-standing commitment to the Company.

Employee Satisfaction Survey

In October 2025, the Company conducted its annual employee satisfaction survey. The survey covered five key dimensions: job satisfaction, organizational climate and teamwork, compensation and benefits, learning and development, and performance management, as well as the overall working environment.
Survey results are carefully analyzed and reviewed to serve as an important reference for continuously improving management practices and the workplace environment. In 2025, the Company's overall employee satisfaction score reached 82.1%.

Employee Health Examination Program

The Company conducts employee health examinations in accordance with the Occupational Safety and Health Act and relevant regulations. Comprehensive health checkups are provided on a regular basis, together with examination subsidies and follow-up health management support, helping employees better understand their health status while promoting workplace health and well-being.

Compensation, Bonus, and Incentive Programs

The Company has established a comprehensive compensation and incentive system, including **year-end bonuses, performance bonuses, holiday bonuses, and employee remuneration**, to motivate employees and reward outstanding performance.
The Company also conducts regular salary reviews, taking into consideration **individual performance, business results, market salary trends, and inflation**, ensuring that its compensation system remains fair, competitive, and aligned with market conditions.

Maternity Support and Family-Friendly Workplace

To support employees in balancing their careers and family responsibilities, the Company provides maternity and parental leave, as well as unpaid childcare leave, in accordance with the Act of Gender Equality in Employment.
Employees who have worked for the Company for at least six months are entitled to apply for maternity leave before and after childbirth. During the leave period, the Company maintains employees' existing employment status, and upon completion of the leave, employees are reinstated to their original or equivalent positions, fostering a family-friendly and supportive workplace.

Guided by a people-first philosophy, CX Technology is committed to providing comprehensive compensation and benefits while fostering a supportive and employee-friendly workplace. In addition to providing all statutory insurance coverage, the Company offers year-end bonuses, performance bonuses, employee profit-sharing, health examination subsidies, and a wide range of employee benefits.
Furthermore, through employee engagement activities, long-service recognition programs, and the Employee Welfare Committee's support initiatives, the Company continues to enhance employee well-being, strengthen employee engagement, and cultivate a high-quality workplace that promotes both professional development and a healthy work-life balance.

- Provide a comfortable working environment, with ambient sound and coffee equipment to enhance employees' work experience.
- Implement flexible working hours and remote work options to help employees balance work and personal life.
- Provide labor insurance, national health insurance, and group insurance for comprehensive protection.
- Organize regular employee wellness activities, multi-experience courses, and team-building activities to promote communication and cohesion.
- Recognize outstanding employee performance through commendation activities and encourage long-term contribution and investment.
- Provide year-end bonuses, performance bonuses, and employee profit-sharing (bonuses) and other incentive programs.
- The Welfare Committee promotes various welfare programs, including birthday gifts, holiday gifts, travel subsidies, and cultural and health subsidies.
- Provide leave and health check-up subsidies to support employees' health management and well-being.

Human Rights Protection Mechanism

CX Technology is committed to protecting human rights and upholding the core values of **fairness, equality, and respect**. By implementing comprehensive labor policies and people-centered management practices, the Company strives to foster an equitable, inclusive, and diverse workplace while integrating respect for human rights into employees' daily work and the Company's corporate culture.

The Company also places great importance on employee feedback and participation by establishing multiple accessible communication channels through which employees can freely express their opinions and concerns. All cases are reviewed and handled promptly, confidentially, and fairly by the highest-level manager of the responsible department, ensuring that employee issues are addressed appropriately. Through these efforts, the Company continues to cultivate an open, transparent, and trustworthy workplace built on mutual respect and effective communication.



Enhancing Human Rights Policies and Standards

The Company has established a comprehensive set of human rights-related policies and documents as the basis for implementation. Through internal rules and systems, including the Work Rules, the Measures for Prevention of Sexual Harassment and Procedures for Complaints and Disciplinary Actions, and the Social Responsibility Management Manual, the Company clearly states its commitment to protecting employee human rights. These protections cover regulatory compliance, freedom of employment, humane treatment, and the prohibition of all forms of improper discrimination and sexual harassment.



Promoting Freedom of Employment and a Friendly Workplace

The Company has established diverse and effective communication mechanisms, a sound compensation and benefits system, and a wide range of training and career development opportunities. It ensures that all work is voluntary in nature and strictly prohibits all forms of forced labor, servitude, and human trafficking, while continuing to foster a safe, respectful, and friendly workplace.



Systematic Identification and Management of Human Rights Risks

Through a cross-departmental employee relations management mechanism, responsible units regularly identify, assess, and discuss human rights risk issues, review potential human rights impacts, and conduct annual assessments and rolling management in accordance with the latest regulations and company policies to ensure that human rights protection measures continue to be effectively implemented.

Employee Health Promotion

The Company places great emphasis on employee health and workplace safety. In accordance with Article 17 of the Regulations on Labor Health Protection, the Company conducts regular employee health examinations to help employees understand their health conditions while promoting health management and disease prevention.

To enhance employee health and well-being, the Company provides health examination subsidies each year and encourages employees to undergo regular health checkups, thereby fostering a workplace culture that values health promotion.

To accommodate employees in different job categories, the Company offers differentiated health examination subsidy standards based on occupational requirements:

- Employees in Job Categories 2–4 (inclusive): Annual health examination subsidy of NT$4,500 per employee.
- Employees in Job Category 3-1 (inclusive and above): Annual health examination subsidy of NT$7,000 per employee.

Looking ahead, the Company will continue to monitor employees' health needs, further enhance its health promotion and employee care programs, and create a workplace that is safe, healthy, and employee-friendly.

Sexual Harassment Prevention Policy

The Company has established a Sexual Harassment Prevention Policy to provide employees, assigned personnel, and job applicants with a safe working and service environment free from sexual harassment, while safeguarding the dignity, employment rights, and privacy of all individuals.
The Company has also established comprehensive awareness and education programs, together with formal procedures for the prevention, reporting, investigation, and resolution of sexual harassment cases. All reported cases are handled in accordance with the principles of fairness, impartiality, and confidentiality, reflecting the Company's commitment to fostering a respectful, inclusive, and equitable workplace culture.
Number of gender equality or sexual harassment dispute cases in 2025: 0

The Company places great importance on employee care and its employee benefits program. In 2025, total employee welfare expenditures amounted to NT$803,121. Based on a workforce of 30 employees, the average employee welfare expenditure was approximately NT$26,771 per employee.

Through a comprehensive range of employee benefits and well-established employee care programs, the Company remains committed to fostering a supportive and employee-friendly workplace, enhancing employee well-being, and strengthening employee engagement and organizational cohesion.



Parental Leave Statistics

Item	Male	Female	Total
Number of employees with parental leave in 2025	2	4	6
Number of employees who applied for parental leave in 2025	0	2	2
Number of employees who are expected to return from parental leave in 2025	0	2	2
Number of employees who returned to work in 2025	0	1	1
Number of employees who have worked for at least one year as of 2024 and are still employed in 2025	0	3	3
Number of employees who returned from parental leave in 2025	0	1	1

CX Technology is committed to helping employees achieve a healthy balance between work and family life. In accordance with applicable labor regulations, the Company provides parental leave without pay, enabling employees to fulfill their family caregiving responsibilities while continuing to pursue their career development. Through these initiatives, the Company is dedicated to creating a family-friendly workplace.

In 2025, six employees were eligible for parental leave, including two male employees and four female employees. During the year, two employees applied for parental leave, both of whom were female and met all eligibility requirements for returning to work.

With respect to return-to-work and retention, one employee successfully returned to work in 2025 and remained employed after reinstatement. In addition, three employees who had taken parental leave in 2024 completed one full year of employment following their return to work in 2025. These results demonstrate the effectiveness of the Company's parental leave policy and return-to-work support measures, which contribute to improving employee retention and maintaining workforce stability.

Looking ahead, CX Technology will continue to strengthen its family-friendly workplace initiatives by providing employees with a supportive environment that enables them to balance work and family responsibilities. Through these efforts, the Company aims to enhance talent retention and promote long-term sustainable development.

Retirement System

- **Retirement Fund Supervisory Committee**

The Company has established a Labor Retirement Reserve Supervisory Committee to oversee the administration of its retirement benefit system and ensure that employees' retirement rights and interests are adequately protected.

- **Regular Contributions and Actuarial Management**

In accordance with applicable regulations, the Company makes monthly contributions to the Labor Retirement Reserve Fund and conducts an annual actuarial valuation of its retirement obligations. An actuarial assessment report is prepared each year to ensure the financial soundness of the retirement plan and the adequacy of reserve funding.

- **Defined Contribution Pension Plan**

For employees covered under Taiwan's Labor Pension Act (new pension scheme), the Company contributes 6% of each employee's monthly salary to the employee's individual pension account maintained by the Bureau of Labor Insurance (BLI).

- **Legacy Pension Plan and Service-Year Preservation**

For employees who remain covered under the legacy pension scheme, or who have elected the new pension scheme while retaining their accrued service under the legacy plan, retirement benefits attributable to their legacy service are calculated in accordance with the original pension regulations. The Company contributes retirement reserves to the designated legacy pension account, with a contribution rate of 5%, to ensure adequate funding of future retirement obligations.

- **Retirement Fund Account Management**

Retirement reserves are maintained in dedicated accounts and managed separately to ensure that retirement funds are used exclusively for their intended purpose, thereby safeguarding employees' vested retirement benefits.

- **Retirement Benefits for Overseas Subsidiaries**

Overseas subsidiaries operate under defined contribution retirement plans and make monthly contributions for retirement benefits and statutory social insurance programs, including pension and medical insurance, in accordance with the laws and regulations of their respective jurisdictions.

Old Retirement System	Retirement System (Existing)	New Retirement System
Applicable Laws	Labor Standards Act	Labor Pension Act
How to Contribute	The Company contributes 2% of each employee's monthly salary as retirement funds to accounts opened in employees' names at Taiwan banks (dedicated accounts under the Central Trust of China).	Contributions are made according to the employee pension level, ranging from 6% to the individual employee pension account.

The Company has established a comprehensive Retirement System in accordance with the Labor Standards Act and the Labor Pension Act of Taiwan to safeguard employees' financial security and quality of life after retirement.

For employees who joined the Company on or before June 30, 2005, and who remain covered under the legacy pension scheme, the Company contributes retirement reserves based on their accrued years of service under the legacy plan. These funds are deposited into a designated retirement reserve account and managed separately to ensure that employees' retirement benefits are fully protected.

As of December 31, 2025, the balance of the Company's Labor Retirement Reserve Fund amounted to NT$6,263,788.

For employees covered under the new labor pension scheme, the Company contributes 6% of each employee's monthly salary to the employee's individual pension account in accordance with applicable regulations, thereby ensuring adequate retirement protection.

In addition, employees may voluntarily contribute 0% to 6% of their monthly salary to their individual pension accounts based on their personal financial planning and retirement goals. This voluntary contribution mechanism enables employees to build additional retirement savings and further strengthen their financial security after retirement.

The Company will continue to administer and manage its retirement programs in full compliance with applicable laws and regulations, safeguarding employees' retirement rights and fostering a secure and supportive working environment.

5.1.5 Labor-Management Relations

The Company has established an Employee Welfare Committee, whose members are elected by employees. The Committee is responsible for administering employee welfare programs and organizing a wide range of employee benefit activities to enhance employee well-being and workplace engagement.

5.1.6 Talent Development and Training

CX Technology recognizes that its employees are its most valuable asset. Based on organizational needs and workforce planning, the Company provides appropriate training and development programs to help employees strengthen their professional knowledge and skills, maximize their potential, and continuously achieve both individual and organizational goals. Through systematic talent development, the Company reinforces its core competitiveness and supports long-term sustainable growth.

Training Management System

The Company has established a comprehensive training management system to systematically plan, implement, and monitor all training programs. Training effectiveness is regularly evaluated to ensure learning outcomes are effectively applied in the workplace, while supporting organizational development and the cultivation of sustainable talent.

New Employee Orientation

To help new employees integrate smoothly into the organization, the Company provides a comprehensive onboarding program during the initial employment period. The program introduces the Company's culture, policies, management systems, and operational procedures. After onboarding, employees receive job-specific training based on their roles and responsibilities to strengthen professional competencies and support career development at every level.

- Regular health check-ups for employees.
- Annually organize occupational safety and health training courses.
- Conduct workplace environmental monitoring every six months.
- Establish employee suggestion and complaint channels and promote multi-way communication.
- Establish the “Workplace Bullying Prevention Measures, Handling Procedures, and Disciplinary Guidelines” to provide application channels and maintain a safe and orderly work environment.
- Provide employees with labor insurance and additional medical insurance.
- Establish disaster emergency response procedures, conduct annual fire drills and exercises, and hold regular occupational safety and health committee meetings.
  No major fire or disaster incidents occurred in 2025.

Annual Training Program

The Company develops an annual training plan aligned with its business objectives and development strategies. Training programs cover general competency development, professional and technical skills, management and leadership training, and language proficiency, enabling employees to continuously enhance their professional capabilities while strengthening the Company's overall organizational competitiveness.

Employee Learning and Development Programs

New Employee Orientation

- Provide new employees with an introduction to company policies and procedures to help them integrate into the organization quickly.

Professional Skills Training

- Cover courses on business marketing, human resources, financial management, import and export, procurement, and information technology, among others.

Management Skills Training

- Offer intermediate and senior management courses to enhance leadership and management capabilities.

General Education Training

- Promote courses on corporate values, customer satisfaction, product quality, and workplace health and safety.

On-the-Job Training

- Provide task-specific skills training based on job positions to improve work efficiency and quality.

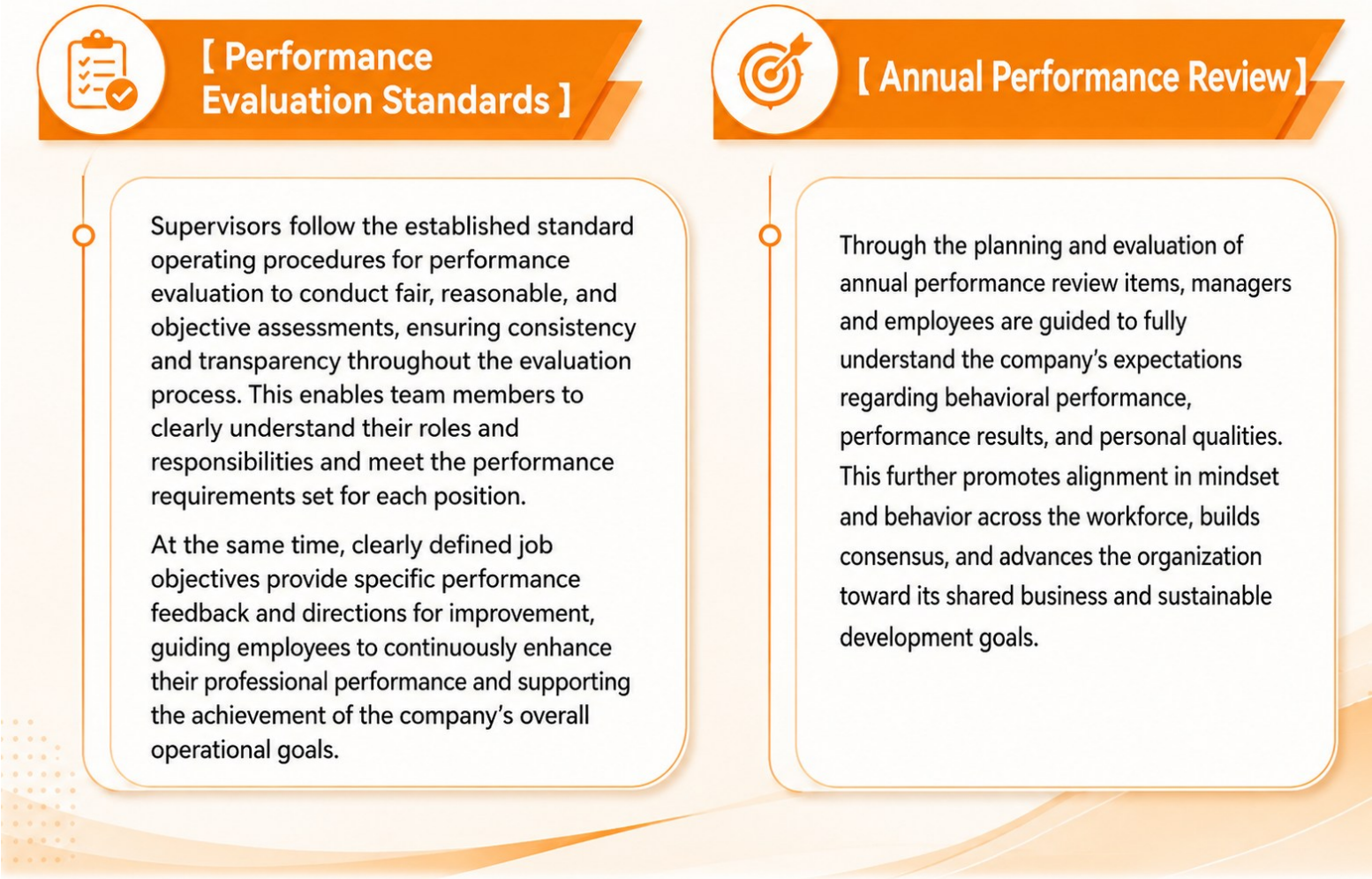
Project-Based Training

- Encourage participation in project discussions and cross-departmental communication to develop problem-solving skills and teamwork.

CX Technology recognizes that its employees are its most valuable asset. The Company is committed to providing a diverse range of comprehensive learning, training, and professional development programs that enable employees to enhance their expertise, maximize their potential, and improve job performance. Through continuous investment in employee development, the Company supports the achievement of organizational objectives while further strengthening its core competitiveness and long-term sustainable growth.

Performance Management and Employee Development

The Company's performance management system extends beyond aligning employees and supervisors on work objectives. It also serves as a key mechanism for strengthening the human resource management framework and enhancing overall business management.
Through a structured and systematic performance management process, the Company continuously develops employees' professional capabilities, enhances their expertise and execution skills, and cultivates high-potential talent with critical leadership and business impact. This approach promotes stronger teamwork and collaboration, reinforces organizational competitiveness, and drives continuous improvements in both overall business performance and organizational effectiveness.



5.2 Occupational Health and Safety

Occupational Health and Safety Policy

To provide a safe, healthy, and employee-friendly working environment, CX Technology regards the protection of employees' occupational safety and health as a fundamental responsibility of all levels of management and a core element of its business operations. The Company is committed to fully implementing occupational health and safety management practices to safeguard employee well-being and promote a safe and healthy workplace.

Safeguard Employee Safety and Health	Clearly require supervisors at all levels to actively assume responsibility for occupational safety and health management, implement risk control and accident prevention, and ensure a safe and secure working environment.
Provide a Safe and Healthy Workplace	Through systematic management measures, prevent work-related injuries, health hazards, occupational illnesses, and accidents, while comprehensively protecting the safety and health of employees, on-site suppliers, contractors, and visitors.
Comply with Occupational Safety and Health Regulations	Strictly comply with applicable domestic occupational safety and health laws, regulations, and other relevant standards, and establish and implement standard operating procedures and management systems in accordance with regulatory requirements.
Continuously Improve Safety and Health Performance	Continuously review and optimize the occupational safety and health management system, and enhance overall management effectiveness through performance tracking and improvement mechanisms.
Establish Sound Communication and Participation Mechanisms	Provide channels for consultation and participation for employees and their representatives, encourage proactive safety and health suggestions, and foster effective two-way communication between senior management and employees. At the same time, communicate this policy to employees, suppliers, customers, contractors, and other stakeholders, and engage in effective communication on relevant safety and health issues.
Reduce Workplace Safety and Health Risks	Following the hierarchy of risk control, effectively identify and control workplace hazards through hazard elimination, substitution, engineering controls, administrative measures, training, and the provision of appropriate personal protective equipment, thereby minimizing workplace risks.

Occupational Health and Safety Training

CX Technology places great importance on maintaining a safe working environment and protecting the health and well-being of its employees. The Company continuously strengthens its occupational health and safety management system through systematic management practices and preventive measures to mitigate workplace risks and foster a safe, healthy, and employee-friendly workplace.

Machinery Safety Management

The Company has established a comprehensive machinery safety management framework through hazard identification and risk assessment, safety device management, safe operating procedures, workplace safety inspections, and regular safety audits. These measures ensure the safe operation of equipment and protect employees engaged in machinery-related work.

Contractor Safety Management

The Company has established contractor management procedures covering site access control, hazard communication, management of high-risk operations, on-site supervision, and non-compliance management. These measures strengthen safety controls for contractor personnel and minimize construction and operational risks.

Incident Management

The Company has implemented an occupational incident management procedure that standardizes the reporting, investigation, corrective action, and follow-up processes for workplace incidents. Through continuous root cause analysis and improvement, the Company enhances its incident prevention capabilities and reduces the likelihood of recurrence.

Fire Safety and Emergency Response Management

Fire Safety Management

The Company has established a **Fire Protection Management Manual** and conducts regular fire safety inspections. Fire protection equipment and high-risk work areas are routinely inspected and improved to minimize fire risks and prevent potential fire incidents.

Emergency Response Training

To strengthen employees' emergency response capabilities, the Company has established a standardized emergency response management system. Each operating site has an emergency response organization that regularly conducts education, training, and emergency drills to enhance employees' preparedness and response capabilities.

Joint Fire Drills

The Group conducts annual joint fire and emergency response drills in collaboration with local fire departments. Through realistic emergency simulations and coordinated response exercises, the Company enhances overall emergency response efficiency, strengthens inter-agency coordination, and minimizes the impact of fire incidents on employees and business operations.

Emergency Response Measures

The Company conducts regular fire safety training and practical emergency drills each year and continues to hold occupational health and safety meetings to strengthen employees' emergency response capabilities and safety awareness, ensuring the effective implementation of its occupational health and safety management system.

1. Establishment of Chemical Emergency Response Procedures

To effectively respond to chemical incidents, the Company has established the **Emergency Response and Evacuation Procedures**, which clearly define the placement of emergency response equipment, the management requirements for detection and alarm systems, and emergency response procedures. These measures ensure timely, effective, and coordinated responses in the event of an emergency.

2. Inspection and Maintenance of Emergency Equipment

To ensure that emergency response equipment remains in optimal operating condition, the Company incorporates fire protection equipment, detection systems, and alarm devices into its daily, weekly, and monthly inspection programs. Standardized inspection checklists (such as fire protection equipment and detection equipment inspection forms) are used to clearly define inspection items and frequencies, ensuring proper maintenance and reliable operation of emergency equipment.

3. Third-Party Inspection and Equipment Reliability Assurance

Detection and alarm systems are inspected and tested annually by qualified third-party professional organizations to ensure their operational accuracy and reliability, thereby enhancing the overall effectiveness of the Company's emergency response system.

4. Disaster Response Drills and Safety Awareness

The Company places great importance on disaster preparedness and emergency response training. Regular chemical spill response drills and emergency evacuation exercises are conducted to strengthen the emergency response capabilities of on-site personnel, minimize the potential impact of incidents on employees and surrounding communities, and safeguard employee health and safety.

5. Employee Education, Training, and Professional Competency Development

In accordance with its annual training plan, the Company continues to provide education and training on environmental protection regulations, occupational health and safety requirements, and safe operating procedures. Specialized training is also provided whenever new equipment or machinery is introduced to ensure employees are competent in the safe operation and maintenance of equipment, while continuously enhancing overall operational safety and professional competence.

Incident Investigation

Whenever an occupational injury or illness occurs, the Company immediately initiates its incident investigation process to identify root causes, develop corrective and preventive actions, and reassess the associated risk level based on the investigation findings. These measures are designed to minimize the likelihood of recurrence.

Incident investigation reports are shared with relevant departments for reference. The responsible department also presents key findings and lessons learned during internal meetings to strengthen employees' safety awareness, continuously improve the occupational health and safety management system, and prevent similar incidents from occurring in the future.

2025 Occupational Injury and Illness Statistics

Average Number of Employees	0
Absentee Rate %*Note 1	0
Occupational Injuries (Cases)	0
Occupational Diseases (Cases)	0
Lost Workdays (Days)	0
Total Working Hours (HR)	0
Injury Rate (IR, %)	0
Occupational Disease Rate (%)	0
Frequency Rate (FR, %)	0
Number of Work-Related Fatalities	0

The Company compiles and analyzes occupational injury statistics in accordance with the Ministry of Labor's key occupational injury statistical indicators, using the Disabling Frequency Rate (F.R.) and Disabling Severity Rate (S.R.) as the primary indicators for evaluating workplace safety performance.

Disabling Frequency Rate (F.R.) represents the number of disabling injuries per one million hours worked.

Disabling Severity Rate (S.R.) represents the number of lost workdays resulting from occupational injuries per one million hours worked.

The occupational injury statistics presented are limited to incidents occurring in the workplace and exclude commuting accidents to and from work.

Note:

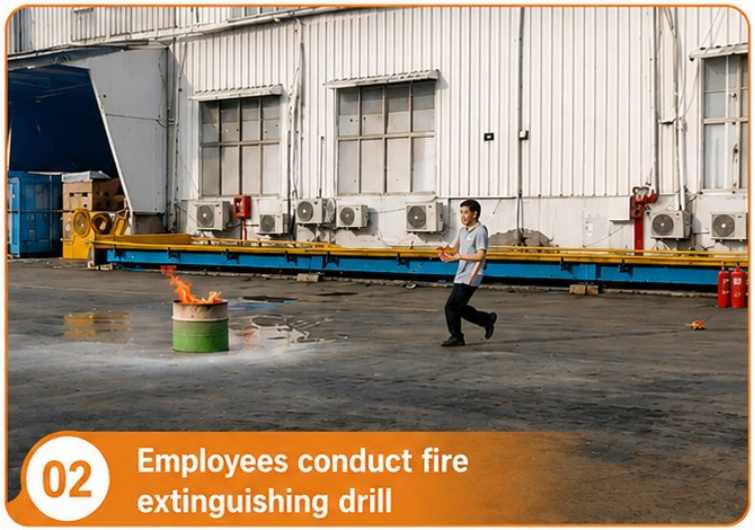
Absenteeism Rate (%) = (Total Number of Days Absent ÷ Total Number of Scheduled Workdays) × 100%

Fire Drill

Fire Drill at the Vietnam Facility



01 Pre-drill briefing and preparation



02 Employees conduct fire extinguishing drill



03 Use of fire extinguishers to put out a fire



04 The fire department provides on-site support

Safety Signage at the Vietnam Facility



CX Technology places great emphasis on occupational health and safety management across its overseas operations. At its Vietnam facility, the Company has installed multilingual safety signs and warning notices to remind employees and visitors to comply with safety regulations and work together to maintain a safe working environment.

As shown in the on-site photographs, the facility's main access routes and production areas are equipped with safety signage, including Safety Goals, Speed Limit: 5 km/h, Emergency Exit, and Personal Protective Equipment (PPE) Required notices. These signs are displayed in Vietnamese, Chinese, and other languages, enhancing the understanding and compliance of employees with different language backgrounds.

The safety signage covers key aspects of workplace safety, including traffic safety within the facility, emergency evacuation routes, personal protective equipment requirements, and safety awareness initiatives. These measures help reduce operational risks, strengthen employees' safety awareness, and foster a safer workplace culture.

To prevent occupational injuries and illnesses, the Company continues to invest in improving the workplace environment and strengthening comprehensive risk control measures. These efforts are aimed at safeguarding the health and safety of employees and all business partners while fostering a workplace that is safe, healthy, and employee-friendly.

Occupational Safety and Health



Number of Occupational Injuries	0
Occupational Injury Rate	0
Number of Fire Incidents	0
Number of Fire-related Fatalities and Injuries	0
Ratio of Fire-related Fatalities and Injuries to Total Employees	0
Fire-related Corrective Measures	0

CX Technology places great importance on occupational health and safety management and continues to enhance its working environment through preventive measures and systematic safety management. The Company is committed to protecting employees' health and safety while fostering a zero-accident workplace culture.

In 2025, the Company recorded zero occupational injuries, with an occupational injury rate of 0. No occupational injury incidents occurred throughout the year. In addition, the number of fire incidents, fire-related injuries, and fire-related fatalities all remained at zero, representing 0% of the total workforce. These results demonstrate the effectiveness of the Company's occupational health and safety management practices.

The Company continues to strengthen employees' safety awareness and emergency response capabilities through regular safety training, equipment inspections, hazard identification, and risk assessments, thereby reducing the risks of occupational injuries and fire incidents while ensuring safe and stable business operations.

Overall, CX Technology maintained zero occupational injuries and zero fire incidents throughout 2025, demonstrating the Company's strong commitment to occupational health and safety management and the effectiveness of its continuous improvement efforts.

Safety Education and Training

Course Title	Participants	Course Duration
Legal Liability Analysis of Greenwashing and Misleading Sustainability Reports	1	6 hrs
Laws and Regulations / Key Topics in Internal Control and Internal Audit	1	6 hrs
AI Risk Management and Auditing	1	6 hrs
ChatGPT Mastery for Internal Auditors	1	6 hrs
Continuing Education Course for Corporate Governance Officers	1	6 hrs
Continuing Education Course for Chief Accounting Officers	1	12 hrs
Prevention of Workplace Misconduct and Sexual Harassment / Gender Equality	1	6 hrs
Initial First Aid Training	1	16 hrs
Fire Safety Manager	1	12 hrs
Labor Law Course	1	6 hrs
Information Security Awareness	19	1 hr
Fire Safety and First Aid Training	20	1 hr

5.3 Community Engagement

CX Technology is committed to supporting local community development and public welfare initiatives. The Company actively participates in the Taoyuan Youth Development Program organized by the World Vision Foundation Taiwan by donating NT$5 million. Since 2022, the donation has been disbursed in annual installments to support educational resources and youth development programs in the Taoyuan area.

Through this long-term commitment, the Company helps empower young people to achieve holistic development and build the skills needed for future success, demonstrating its commitment to giving back to society and creating shared value with local communities.





Scholarship Program – Vietnam

CX Technology is actively committed to corporate social responsibility and community engagement. In 2025, the Company participated in a scholarship donation program in Vietnam to support local education and expand learning opportunities for students.
Through this initiative, the Company contributes to society by promoting equal access to education, talent development, and community inclusion. By investing in the next generation, CX Technology continues to fulfill its commitment to sustainable development and create positive social value for the communities in which it operates.

The Company places great importance on talent development and the quality of the workplace environment. In 2021, CX Technology relocated to a new office building featuring modern facilities and a spacious, well-lit workspace. The new workplace provides a safe, comfortable, and efficient working environment, enhancing the overall employee experience and job satisfaction while supporting the Company's efforts to attract and retain outstanding talent.









The Company is committed to fostering a diverse, inclusive, and employee-friendly workplace by continuously enhancing workplace accessibility and improving the overall working environment. It strives to provide all employees with a safe, convenient, and equitable workplace. The office is equipped with accessible restrooms, elevators, and other barrier-free facilities, ensuring that employees with different needs can move around and use workplace facilities comfortably and conveniently, thereby improving workplace accessibility and inclusiveness.

Looking ahead, the Company will continue to listen to employees' needs and progressively enhance its workplace environment and related facilities. By creating a workplace that is inclusive, safe, and comfortable, the Company reaffirms its commitment to promoting an employee-friendly workplace and providing comprehensive care and support for its workforce.

Achievements and Contributions Over the Past Three Years



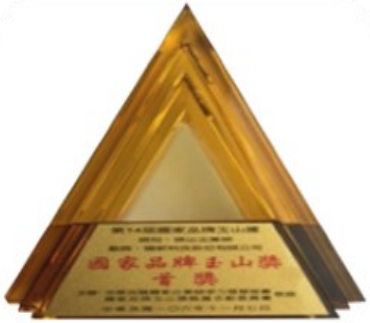
Strategic Partner



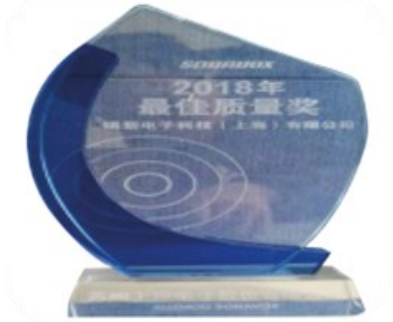
Certificate of Appreciation from World Vision Taiwan



Harman Best Delivery



National First Prize – Outstanding Enterprise Category, National Quality Yushan Award



Suzhou HARMAN Best Quality Award



ESTec Outstanding Partner Award

6 Environmental



- 6.1 Climate Change Response Measures (TCFD)
- 6.2 Greenhouse Gas Management
- 6.3 Energy Management
- 6.4 Water Resource Management
- 6.5 Waste Management
- 6.6 Biodiversity

6.1 Climate Change Response Measures (TCFD)

TCFD Climate Risk and Opportunity Assessment

CX Technology recognizes that the accelerating impacts of global climate change and the transition toward a low-carbon economy may have significant implications for its business operations. To enhance organizational resilience and strengthen its ability to respond to climate-related risks, the Company has progressively established a climate risk management framework based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Climate-related considerations have been systematically integrated into the Company's corporate governance, business strategy, and enterprise risk management framework.

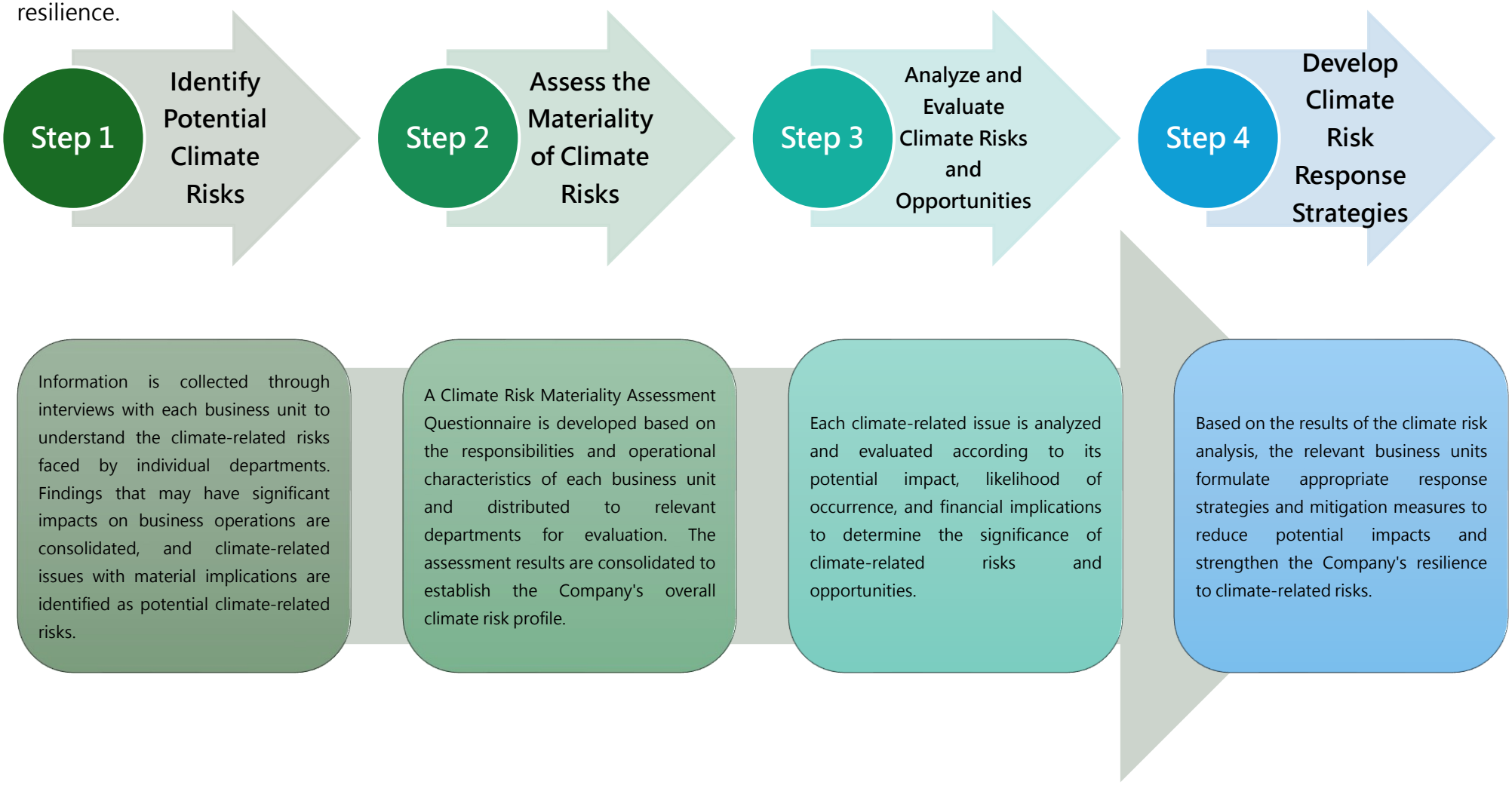
To gain a more comprehensive understanding of climate-related risks and opportunities, CX Technology introduced climate scenario analysis in 2025 to assess the potential impacts of both physical risks and transition risks under different greenhouse gas emissions scenarios. Through scenario-based assessments, the Company identified climate-related risks and opportunities across the short term (1–3 years), medium term (3–7 years), and long term (more than 7 years). These assessments provide an important foundation for future business adaptation measures and sustainable development planning.

Looking ahead, CX Technology will continue to enhance its greenhouse gas inventory and management capabilities, improve the transparency of climate-related disclosures, and deepen collaboration across its sustainable supply chain. The Company is also committed to progressively strengthening the completeness and quality of its climate-related disclosures in alignment with the four core pillars of the TCFD framework—Governance, Strategy, Risk Management, and Metrics and Targets—while steadily advancing its low-carbon transition and long-term sustainable development objectives.

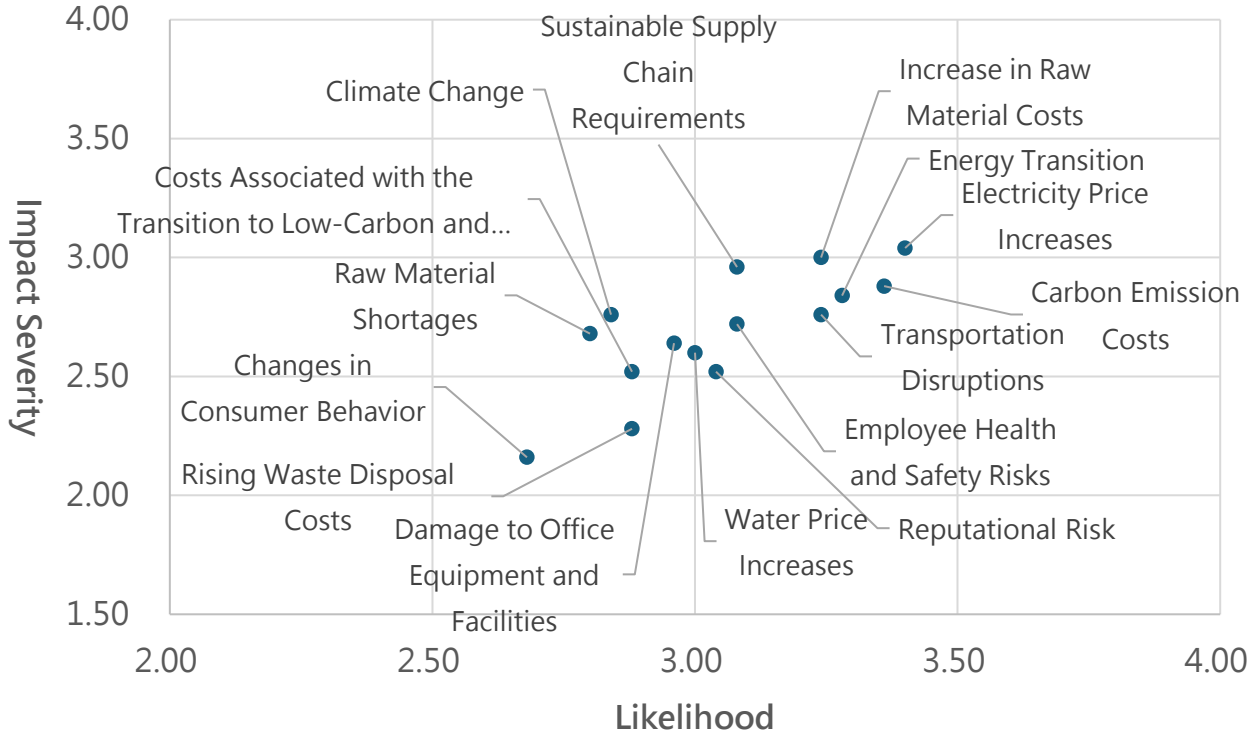
Governance	The Board of Directors of CX Technology assumes ultimate responsibility for overseeing the Company's climate governance and sustainability strategies. Through the Audit Committee and Compensation Committee, the Board strengthens its oversight of climate-related risks and opportunities. The Board reviews climate-related management reports on a regular basis, while the President, General Manager, and the Climate Strategy Promotion Department coordinate the implementation of climate risk management and sustainability initiatives. Internal audit units periodically review the effectiveness of the climate risk management framework to ensure compliance with the Company's governance requirements. Climate risks, energy management, and sustainability performance are regularly reported to management and the Board to support the Company's long-term strategic planning.
Strategy	CX Technology recognizes climate change as a critical factor affecting its long-term operational stability and competitiveness. Taking into account the characteristics of its industry, external environment, and energy-related factors, the Company assesses the potential impacts of climate change on its operations, supply chain, and market demand. Through climate scenario analysis, the Company identifies climate-related risks and opportunities. In terms of business strategy, the Company continuously promotes energy conservation, enhances equipment operational efficiency, and reduces energy consumption and greenhouse gas emissions during manufacturing processes. At the same time, it actively pursues low-carbon products and services to capture emerging market opportunities. Climate-related strategies are progressively incorporated into annual business plans and long-term development strategies to strengthen operational resilience and sustainable competitiveness.
Risk Management	CX Technology integrates climate-related risks into its enterprise risk management framework, with management responsible for identifying, assessing, and responding to climate-related risks. Climate risks include **physical risks** (such as the impact of extreme weather on operations and supply chains) and **transition risks** (such as changes in regulations, carbon pricing mechanisms, and energy costs). Each business unit regularly identifies climate risks within its areas of responsibility and implements appropriate mitigation measures. The General Manager's Office consolidates the assessment results and submits them to management and the Board for review. Internal audits periodically examine the implementation of climate risk management processes to ensure that climate-related risks are effectively integrated into the Company's overall operational decision-making and internal control system.
Metrics and Targets	CX Technology has established climate-related management metrics, including energy consumption, electricity usage efficiency, and greenhouse gas emissions, as key indicators for evaluating the climate impacts of its operations. Relevant data are collected and managed by each business unit and functional department and are regularly reviewed by management. In terms of management targets, the Company has established short-, medium-, and long-term goals for reducing energy consumption and improving energy efficiency, while continuously promoting internal management improvements and energy-saving initiatives. Going forward, the Company will continue to enhance the quality of climate-related data collection and management, improve the reliability of climate-related information disclosures, and strengthen the effectiveness of climate risk and opportunity management.

Climate Risk Identification Process

In accordance with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, CX Technology conducts cross-functional interviews with business units across the Company to understand climate-related risks faced by each department and jointly identify potential climate-related risks and opportunities. Based on the interview results, the Company develops a Climate Risk Materiality Assessment Questionnaire tailored to each business unit and distributes it for evaluation. The significance of each climate-related issue is assessed based on its potential impact, financial implications, and likelihood of occurrence, enabling the Company to identify its material climate-related risks.Based on the assessment results, CX Technology further develops response strategies aligned with its business operations and manufacturing characteristics to mitigate potential impacts while strengthening climate risk management and enhancing organizational resilience.



Climate Risk Matrix



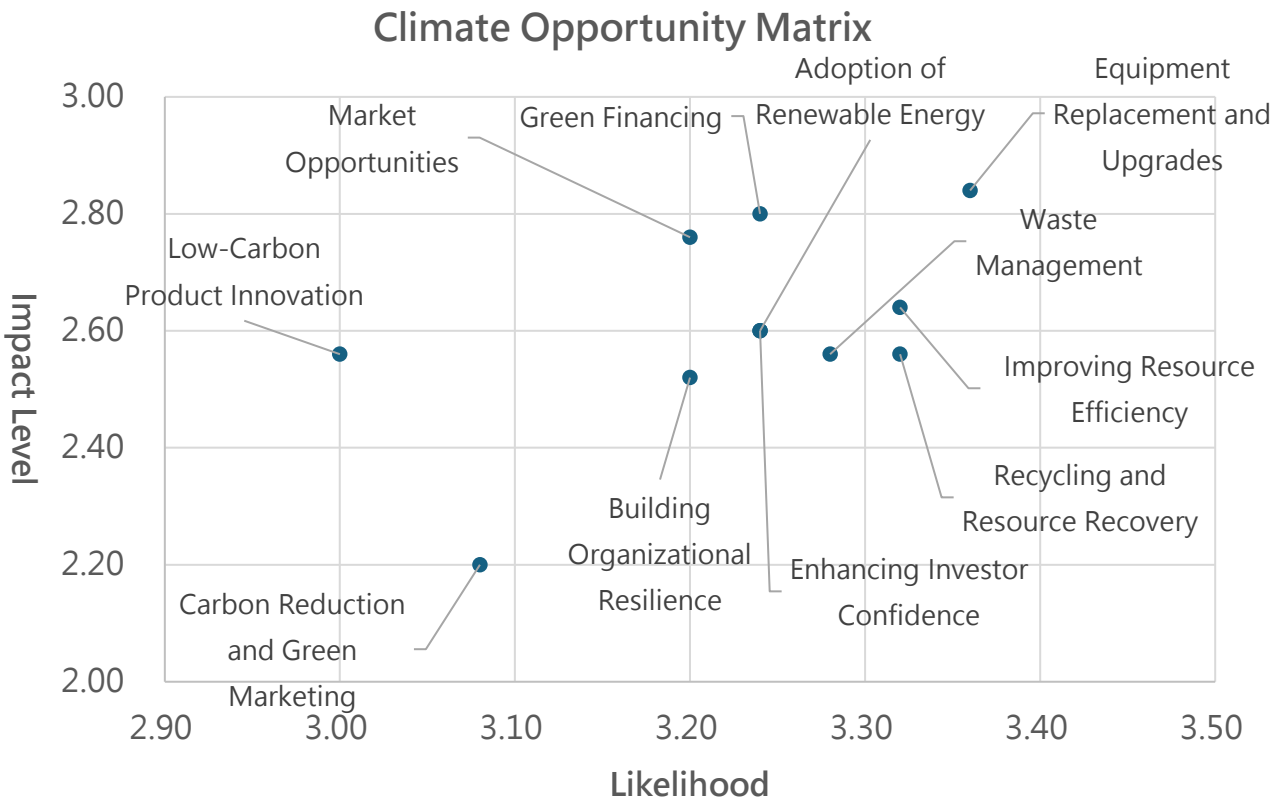
Top 10 Climate Risks Identified by CX Technology			
1	Electricity Price Increases	6	Transportation Disruptions
2	Carbon Emission Costs	7	Employee Health and Safety Risks
3	Increase in Raw Material Costs	8	Water Price Increases
4	Energy Transition	9	Damage to Office Equipment and Facilities
5	Sustainable Supply Chain Requirements	10	Climate Change

	Item	Risk
Transition Risks	1	Carbon Emission Costs
	2	Energy Transition
	3	Electricity Price Increases
	4	Water Price Increases
	5	Rising Waste Disposal Costs
	6	Costs Associated with the Transition to Low-Carbon and High-Efficiency Technologies
	7	Sustainable Supply Chain Requirements
	8	Changes in Consumer Behavior
	9	Reputational Risk
Physical Risks	10	Damage to Office Equipment and Facilities
	11	Transportation Disruptions
	12	Employee Health and Safety Risks
	13	Raw Material Shortages
	14	Increase in Raw Material Costs
	15	Climate Change

Climate Change Risk Description

Risk	Risk Category	Risk Topic	Description of Risk Impact	Potential Financial and Operational Impact
Transition Risks	Policy & Regulation	Carbon Emission Costs	Costs associated with carbon pricing mechanisms or greenhouse gas inventory and verification requirements imposed by domestic and international regulations may increase overall operating expenses and result in additional compliance costs.	Higher carbon pricing and carbon management costs may increase operating expenses and reduce product profitability.
		Energy Transition	Government policies may require energy transition measures, such as purchasing renewable electricity (renewable energy certificates), resulting in higher electricity costs.	Investment in green technologies, energy-efficient equipment, and energy management systems may increase capital expenditures in the short term.
		Electricity Price Increases	Utility providers may raise electricity rates, leading to increased energy costs.	Rising procurement costs for low-carbon steel, stamping, and die-casting materials may increase production costs and affect gross margins.
		Water Price Increases	Water utilities may increase water rates, resulting in higher water-related expenses.	Higher costs for water-saving equipment and maintenance may result in additional expenses associated with water resource management.
		Rising Waste Disposal Costs	Waste management service providers may increase disposal fees, and technological upgrades may generate additional waste treatment expenses.	Increased expenditures on waste reduction, recycling, and waste management may raise environmental management costs.
	Technology	Costs Associated with the Transition to Low-Carbon and High-Efficiency Technologies	Investments in low-carbon and high-efficiency technologies, product improvements, or innovative solutions may be required to meet market expectations and sustainability requirements, increasing costs throughout the value chain.	Investment in low-carbon technologies, smart manufacturing, and equipment upgrades may increase research and development expenditures and affect short-term profitability.
	Market	Sustainable Supply Chain Requirements	Sustainability-related supply chain requirements and changes in raw materials, manufacturing processes, and operational practices may increase operating costs.	Customers' increasing expectations for carbon management and ESG performance may affect business opportunities and supply chain partnerships if the Company fails to meet required standards.
		Changes in Consumer Behavior	Shifts in consumer preferences driven by environmental awareness may reduce demand for the Company' s products or services.	Growing market demand for green products may reduce market competitiveness if the Company's low-carbon transition is not implemented at an adequate pace.
	Reputation	Reputational Risk	Negative public perceptions regarding the Company' s commitment to innovation or low-carbon transformation may lead to customer and stakeholder concerns.	Failure to meet stakeholders' expectations regarding climate-related disclosures and sustainability performance may damage the Company's corporate reputation and negatively affect customer confidence, order acquisition, and investor evaluations.

Risk	Risk Category	Risk Topic	Description of Risk Impact	Potential Financial and Operational Impact
Physical Risks	Acute Risk	Damage to Office Equipment and Facilities	Extreme weather events such as typhoons, heavy rainfall, and severe storms may cause damage to operating facilities, buildings, and equipment, potentially disrupting business operations.	Extreme weather events may damage facilities and equipment or disrupt information systems, resulting in higher repair, restoration, and insurance costs, while also affecting normal business operations and production schedules.
		Transportation Disruptions	Extreme weather events such as typhoons, heavy rainfall, and severe storms may disrupt supply chains, delay transportation, or interrupt logistics operations, resulting in losses of raw materials, work-in-progress inventory, or finished goods and negatively affecting customer relationships.	Disruptions to the supply of raw materials and products caused by transportation delays may affect on-time delivery, supply chain stability, and customer satisfaction, leading to higher logistics and transportation costs.
		Employee Health and Safety Risks	Extreme weather events such as typhoons, heavy rainfall, and severe storms may impact workforce management and scheduling, including employee safety and attendance.	Extreme climate events, such as heatwaves, typhoons, and heavy rainfall, may increase occupational health and safety risks, requiring additional labor protection measures and raising overall workplace safety management costs.
	Chronic Risk	Raw Material Shortages	Long-term droughts, persistent high temperatures, and prolonged rainfall may affect the quality and availability of raw materials supplied by upstream vendors, potentially disrupting normal business operations due to material shortages.	Interruptions to raw material supply or logistics operations may disrupt production schedules and delivery timelines, increasing the risk of order delays or production interruptions.
		Increase in Raw Material Costs	Climate change may increase operating costs and product prices for upstream suppliers. Investments in renewable energy development, low-carbon manufacturing, and other climate adaptation measures may further increase procurement costs. Raw material acquisition costs may also rise due to higher temperatures and extreme weather conditions.	Climate change may increase supply chain costs by driving up the prices of metal materials, plastics, packaging materials, and other raw materials, thereby increasing production costs and reducing profit margins.
		Temperature Changes	Rising average temperatures may shorten the lifespan of equipment, increase water consumption, and raise demand for air conditioning, resulting in higher operating costs. Temperature fluctuations may also lead to equipment malfunctions and spontaneous material deterioration.	Heatwaves and extreme weather conditions may increase the electricity demand for air conditioning and cooling equipment, resulting in higher energy costs. At the same time, they may affect equipment stability and production efficiency, leading to increased operating and maintenance expenses.



Climate Change Opportunities

No.	Opportunity
1	Recycling and Resource Recovery
2	Improving Resource Efficiency
3	Equipment Replacement and Upgrades
4	Waste Management
5	Adoption of Renewable Energy
6	Low-Carbon Product Innovation
7	Carbon Reduction and Green Marketing
8	Market Opportunities
9	Green Financing
10	Enhancing Investor Confidence
11	Building Organizational Resilience

Top 10 Climate-Related Opportunities Identified by CX Technology			
1	Equipment Replacement and Upgrades	6	Waste Management
2	Green Financing	7	Adoption of Renewable Energy
3	Improving Resource Efficiency	8	Enhancing Investor Confidence
4	Market Opportunities	9	Building Organizational Resilience
5	Recycling and Resource Recovery	10	Low-Carbon Product Innovation

Description of Climate Change Opportunities

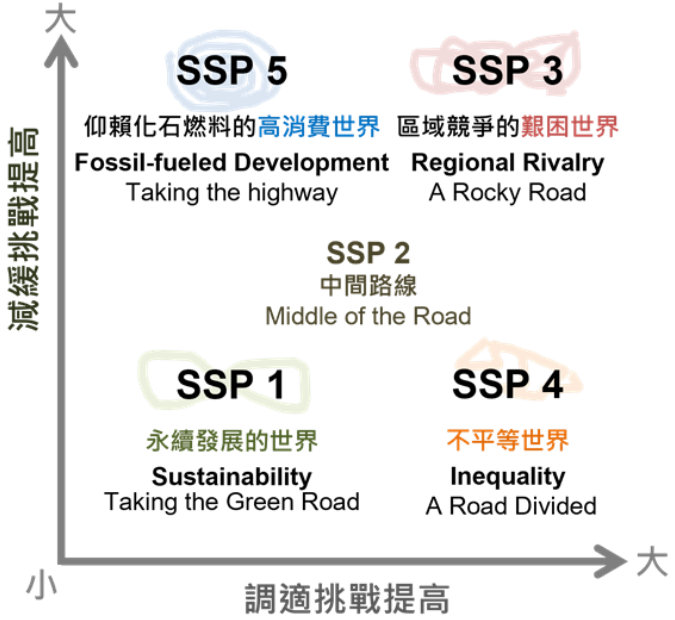
Opportunity Category	Opportunity Item	Opportunity Description	Potential Financial and Operational Impact
Resource Efficiency	Recycling and Resource Recovery	The Company can reduce expenditures by adopting recycling and resource recovery practices, such as using recyclable and circular materials, thereby lowering overall operating costs.	Reduce raw material procurement and waste disposal costs, while improving resource utilization and overall operational efficiency.
	Improving Resource Efficiency	Utilizing more efficient equipment can reduce electricity consumption, water usage, and waste generation.	Lower energy, water, and raw material consumption, thereby reducing production costs and enhancing profitability.
	Equipment Replacement and Upgrades	Replacing outdated or energy-inefficient equipment with newer, more energy-efficient alternatives can improve energy performance and reduce energy- and water-related expenditures.	Adopt energy-efficient equipment and automation technologies to improve production efficiency while reducing energy consumption and maintenance costs.
	Waste Management	Effective waste management can help reduce related operating expenses.	Increase waste recycling and resource recovery rates, reducing waste treatment and disposal costs while lowering environmental management expenses.
Energy Source	Adoption of Renewable Energy	In response to low-carbon trends and regulatory developments, the Company may gradually adopt renewable energy sources, purchase green electricity (renewable energy certificates), install solar power systems, and implement other low-carbon technologies. Such initiatives may also qualify for government incentives and subsidies.	Reduce exposure to energy price volatility and long-term operating costs, thereby enhancing the Company's long-term low-carbon competitiveness.
Products and Services	Low-Carbon Service Innovation	Developing innovative low-carbon products and services can increase customer engagement, generate additional revenue, and potentially qualify for subsidies and incentives.	Develop low-carbon products and manufacturing processes to strengthen market competitiveness and create new business opportunities.
	Carbon Reduction and Green Marketing	Carbon reduction and green marketing initiatives can reduce marketing costs while strengthening the Company' s sustainability positioning.	Enhance the Company's green brand image, increasing opportunities to obtain customer recognition and expand market presence.
Market	Market Opportunities	A low-carbon transition can create access to larger and more diverse market opportunities.	Capitalize on the development of green supply chains and low-carbon industries, creating additional customer development opportunities and supporting long-term revenue growth.
	Green Financing	Financial institutions may provide preferential financing terms and larger credit facilities based on sustainability and climate performance assessments.	Increase opportunities to secure green financing and sustainability-linked financing solutions, thereby reducing financing costs.
	Enhancing Investor Confidence	Increased attention to climate risk management, governance, and disclosure can improve sustainability ratings and international visibility, attracting more investors.	Enhance the Company's sustainability image and the transparency of sustainability disclosures, strengthening investor confidence and corporate value.
Resilience	Building Organizational Resilience	Diversifying energy sources and alternatives can improve the Company' s ability to manage and respond to climate-related risks and opportunities, thereby enhancing organizational resilience.	Strengthen climate risk management and operational resilience, reducing the risk of business disruptions caused by climate change and enhancing the Company's overall competitiveness.

TCFD Physical Climate Scenario Analysis – Assessment Based on Taiwan Operating Location

CX Technology references the climate scenario simulation data developed by the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) to assess the physical risks that may arise under different climate scenarios, time horizons, and disaster risk conditions. Based on the assessment results, the Company develops appropriate risk management and adaptation strategies to enhance its operational resilience and strengthen its ability to respond to climate-related risks.

In accordance with the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) published in 2021, the Company's climate scenario analysis incorporates the concept of Shared Socioeconomic Pathways (SSPs). These scenarios consider a range of socioeconomic factors, including economic growth, the degree of globalization, land use, technological development, and educational opportunities, thereby providing a more comprehensive and robust framework for assessing future climate change impacts.

The SSP framework comprises five scenarios (SSP1–SSP5), each representing different levels of climate adaptation and decarbonization challenges. These scenarios provide an important basis for evaluating future climate-related risks and opportunities and for developing appropriate response strategies. Going forward, CX Technology will continue to monitor global climate trends and policy developments while strengthening its climate risk assessment, adaptation planning, and continuous improvement mechanisms. Through these efforts, the Company aims to mitigate the potential impacts of climate change on its operations and steadily advance its long-term sustainable development objectives.

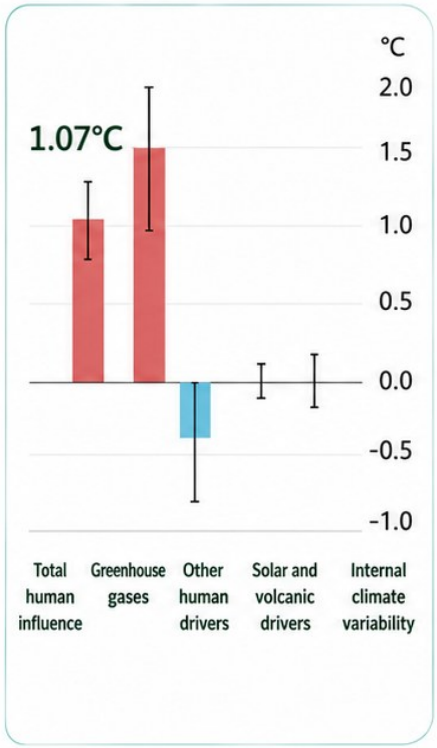




Risk Assessment Under a 1.5°C Warming Scenario

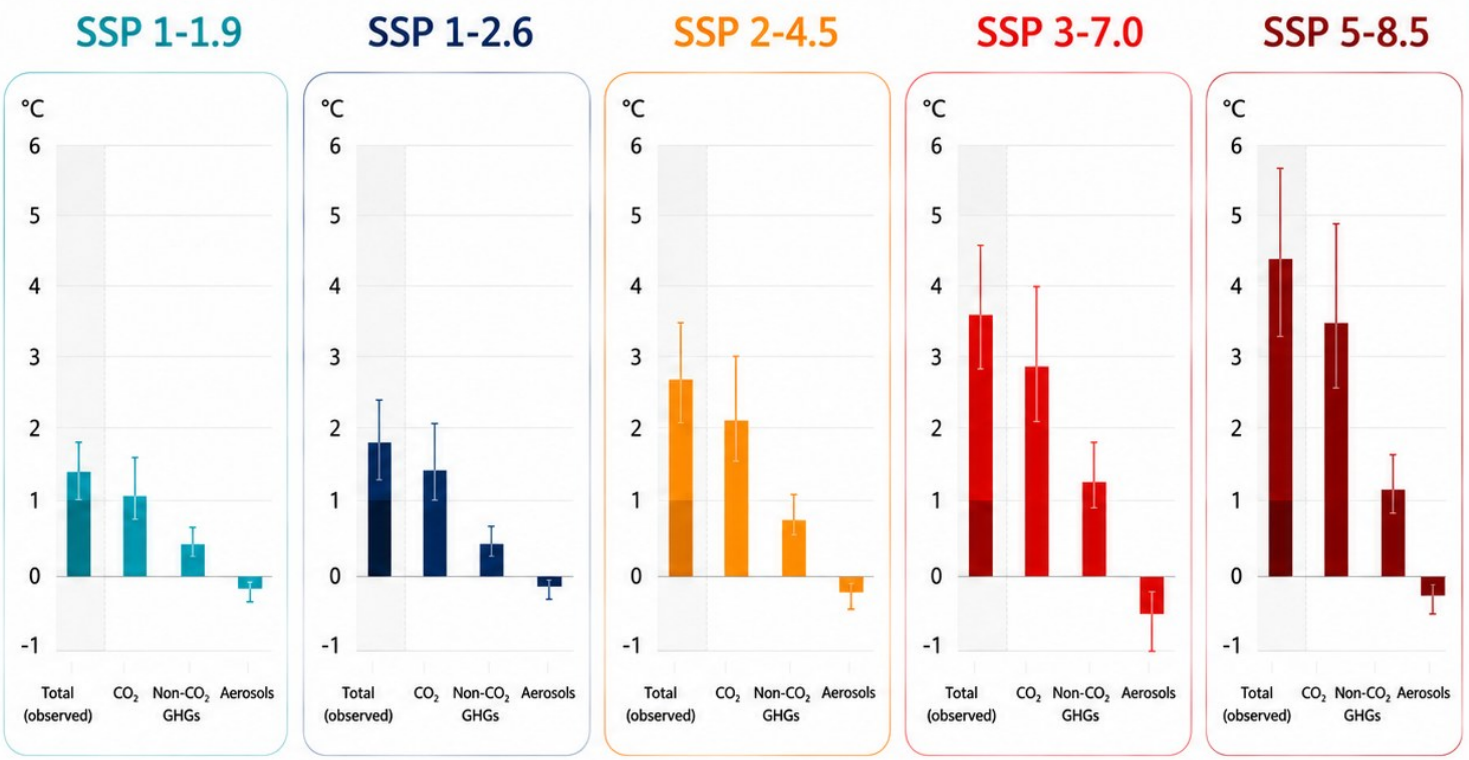
Source: NCDR

Observed Data



Contributions to warming in 2010–2019 relative to 1850–1900

(Figure SPM.2)



(Figure SPM.4)

- All five major climate scenarios project end-of-century (2081–2100) warming exceeding 1.5°C relative to 1850–1900.
- CO_2 is the primary driver of warming, while aerosols contribute a net cooling effect.

Future Climate Assessment

Warming-Level Impacts / Emissions Scenarios		Very Low Emissions SSP 1-1.9	Low Emissions SSP 1-2.6	Intermediate Emissions SSP 2-4.5	High Emissions SSP 3-7.0	Very High Emissions SSP 5-8.5
Warming Levels at Different Time Periods under Each Emissions Scenario	Near term 2021-2040	1.5 (1.2, 1.7)	1.5 (1.2, 1.8)	1.5 (1.2, 1.8)	1.5 (1.2, 1.8)	1.6 (1.3, 1.9)
	Mid term 2041-2060	1.6 (1.2, 2.0)	1.7 (1.3, 2.2)	2.0 (1.6, 2.5)	2.1 (1.7, 2.6)	2.4 (1.9, 3.0)
	Long term 2081-2100	1.4 (1.0, 1.8)	1.8 (1.3, 2.4)	2.7 (2.1, 3.5)	3.6 (2.8, 4.6)	4.4 (3.3, 5.7)
Timing of Exceeding Specific Warming Thresholds under Each Emissions Scenario	1.5 °C	2025-2044	2023-2042	2021-2040	2021-2040	2018-2037
	2 °C	Will not exceed	Will not exceed	2043-2062	2037-2056	2032-2051
	3 °C	Will not exceed	Will not exceed	Will not exceed	2066-2085	2055-2074
	4 °C	Will not exceed	Will not exceed	Will not exceed	Will not exceed	2075-2094

Source：IPCC AR6 WGI
(Intergovernmental Panel on Climate Change, Sixth Assessment Report, Working Group I)

Climate Scenario Analysis – CX Technology Taipei Headquarters

CX Technology has conducted a climate scenario analysis for its Taipei headquarters based on various Shared Socioeconomic Pathway (SSP) scenarios to evaluate potential social, economic, and environmental changes under different climate futures. Through forward-looking risk assessments and operational planning, the Company identifies potential climate-related risks and transformation opportunities, thereby enhancing its adaptability and operational resilience in response to future environmental changes.

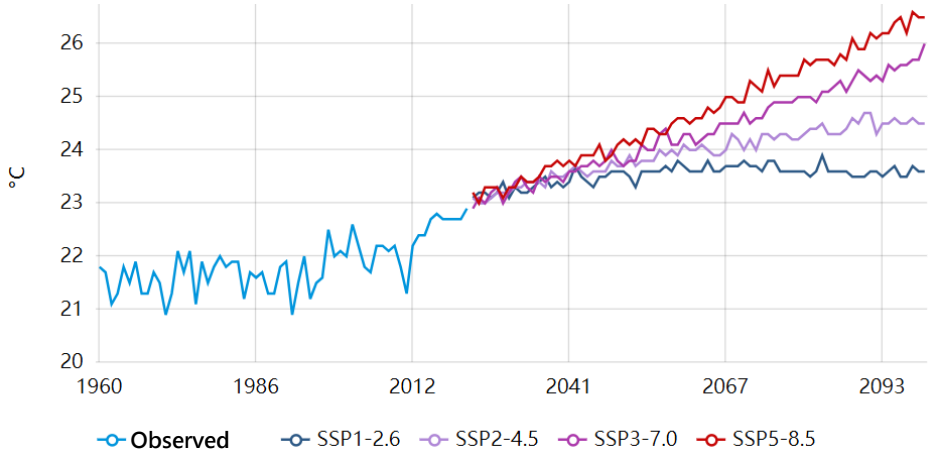
Different SSP scenarios reflect varying pathways of global sustainable development, economic growth, technological advancement, and social governance. Under SSP1, which represents a sustainability-oriented and low-carbon transition pathway, demand for high-efficiency manufacturing, energy-efficient equipment, low-carbon materials, and green supply chains is expected to continue growing. As a result, the Company may face increasingly stringent requirements for energy management, carbon emission control, and environmental regulations.

Conversely, under scenarios such as SSP3 and SSP4, the Company may encounter challenges including fluctuations in raw material prices, rising energy costs, supply chain disruptions, and increasingly stringent environmental regulations. These factors could have direct or indirect impacts on manufacturing costs, operational stability, and overall competitiveness.

To address these potential climate-related impacts, CX Technology has developed corresponding response strategies. These include promoting process optimization and equipment upgrades, improving energy efficiency, strengthening supply chain resilience and risk management, implementing intelligent manufacturing and environmental management systems, continuously enhancing product quality and technological innovation capabilities, and progressively integrating climate-related considerations into business risk assessments and decision-making processes.

Through these initiatives, the Company aims to maintain stable operations and sustain its competitive advantage under various future climate and socioeconomic scenarios while continuously strengthening its organizational resilience and long-term sustainable development capabilities.





Future Climate Scenario Projections for CX Technology Taipei Headquarters

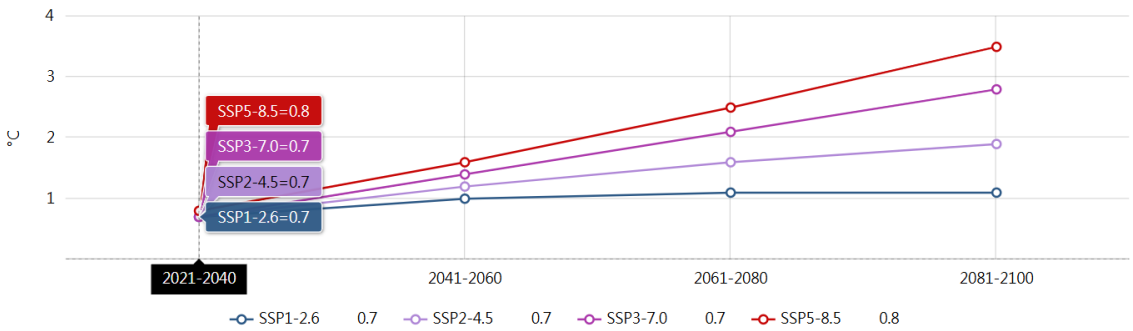
Note: The scenarios are based on the definitions provided in the IPCC Sixth Assessment Report (AR6). Four key emissions scenarios are defined by combining Shared Socioeconomic Pathways (SSPs) with Representative Concentration Pathways (RCPs), collectively referred to as SSP-RCP scenarios. These scenarios represent different levels of radiative forcing resulting from various socioeconomic development pathways. Among them, SSP1-2.6 represents a low-emissions scenario, SSP2-4.5 represents a moderate-emissions scenario, SSP3-7.0 represents a high-emissions scenario, and SSP5-8.5 represents a very high-emissions scenario.

Future Outlook for CX Technology Taipei Headquarters

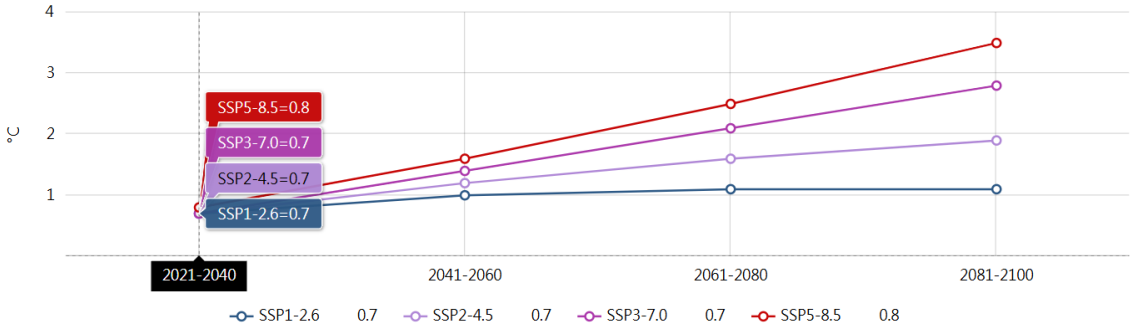
CX Technology will continue to place sustainable operations at the core of its business strategy in 2025, while continuously refining its operational planning and management practices. Through various climate scenario analyses, the Company evaluates potential future climate-related risks, energy consumption trends, and supply chain impacts affecting its production facilities and manufacturing equipment. These assessments enable the Company to gain a comprehensive understanding of climate risks, environmental regulations, and external uncertainties, thereby strengthening its climate adaptation capabilities and enhancing overall operational resilience and production stability.

Looking ahead to 2032, as global climate policies and the transition toward net-zero emissions continue to accelerate, CX Technology will utilize multiple Shared Socioeconomic Pathway (SSP) scenarios to assess future energy transition trends, carbon pricing mechanisms, low-carbon manufacturing technologies, and the development of sustainable supply chains. The Company will also evaluate potential business challenges and growth opportunities under different climate scenarios.

Based on these scenario analyses, the Company will further review potential development pathways related to production facilities, manufacturing equipment, supply chain management, energy efficiency, carbon emissions management, manufacturing process optimization, and smart manufacturing. The assessment results will serve as an important reference for future operational strategy and resource planning, supporting management in making forward-looking decisions on resource allocation, process optimization, and equipment management. Through these initiatives, CX Technology will continue to enhance its product competitiveness, operational resilience, and long-term sustainable development capabilities.



2025 Climate Scenario Projections for Taipei City



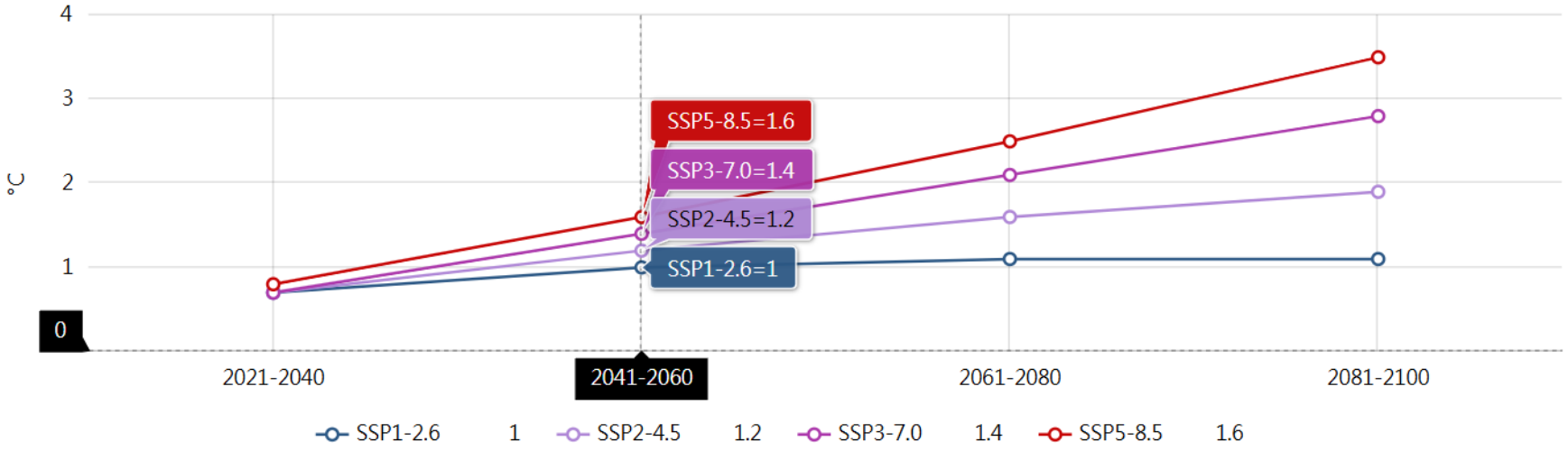
2032 Climate Scenario Projections for Taipei City

As the global transition toward **net-zero emissions** and a **low-carbon economy** continues to accelerate, CX Technology recognizes the critical role that the manufacturing industry plays in energy consumption, resource management, and sustainable supply chain development. Accordingly, the Company closely monitors domestic and international net-zero policies and sustainability trends while progressively implementing energy-saving, carbon reduction, and process optimization initiatives to advance low-carbon manufacturing and sustainable business operations. Through these efforts, CX Technology aspires to become a leading contributor to sustainable development within the precision metal processing and electronic components industry.

CX Technology believes that the transition toward net-zero emissions and low-carbon operations is not only an environmental responsibility but also a strategic opportunity to enhance manufacturing efficiency, product quality, and long-term competitiveness. The Company continues to improve manufacturing processes and promote intelligent production management by introducing energy-efficient equipment, automated manufacturing systems, and digital management solutions to enhance operational efficiency and optimize resource utilization. At the same time, the Company continuously strengthens its energy management practices and equipment efficiency improvement programs to reduce energy consumption and operational greenhouse gas emissions.

In addition, CX Technology works closely with suppliers and business partners to enhance sustainable supply chain management and promote green manufacturing capabilities throughout the value chain. Through collaborative efforts, the Company seeks to drive continuous environmental improvements while creating long-term value for its stakeholders.

Looking ahead, CX Technology will continue to advance its low-carbon transition and sustainability strategies through a steady and pragmatic approach. The Company remains committed to strengthening climate risk management, improving energy efficiency, and expanding its smart manufacturing capabilities. By taking concrete actions to address the challenges of climate change, CX Technology aims to further enhance its operational resilience and sustainable competitiveness while contributing to the manufacturing industry's transition toward a low-carbon and sustainable future.



2050 Net-Zero Emissions Scenario Projections for Taipei City

Note: The scenarios are based on the definitions provided in the IPCC Sixth Assessment Report (AR6). Four key emissions scenarios are defined by combining Shared Socioeconomic Pathways (SSPs) with Representative Concentration Pathways (RCPs), collectively referred to as SSP-RCP scenarios. These scenarios represent different levels of radiative forcing resulting from various socioeconomic development pathways. Among them, SSP1-2.6 represents a low-emissions scenario, SSP2-4.5 represents a moderate-emissions scenario, SSP3-7.0 represents a high-emissions scenario, and SSP5-8.5 represents a very high-emissions scenario.

CX Technology SSP Scenario Analysis

SSP Context	Potential Impact	Company Risk Response	Potential Opportunities	Specific Preparatory Measures
SSP 1 (Sustainability) A world of sustainable development	Global decarbonization is strongly driven; low-carbon products are required. Related regulations such as CBAM are implemented.	Increase the use of high-quality green energy (e.g., green steel). Continuously improve energy efficiency.	Global shift to electric vehicles (EV) stimulates growth in high-efficiency motors and related component demand.	Accelerate ISO 14067 product carbon footprint verification; strengthen end-of-life recycling and reuse (DPPA) for batteries.
SSP 2 (Middle of the Road) A world of middle-of-the-road development	Government policies graduully promote energy transition. Energy costs rise moderately in the medium to long term.	Seek cost-effective energy and raw materials to enhance resilience to price volatility.	Through process optimization (e.g., continuous casting upgrades), maintain competitiveness.	Establish a digital energy management system; further improve the share of renewable energy self-generation.
SSP 3 (Regional Rivalry) A world of regional rivalry	Trade barriers are raised. Regions may impose import restrictions or raw material export controls.	Diversify supply chains; increase the use of alternative materials to reduce reliance on single-region sources.	Strengthen presence in Southeast Asian and other emerging markets to capture long-term growth.	Promote localized supply chains; build diversified suppliers/ materials safety inventory with multiple sources.
SSP 4 (Inequality) A world of inequality	Capital is concentrated in high alertness/wealthy markets. Social inequality intensifies.	Identify the risks of high customer concentration. Build operational resilience to withstand shocks.	Expand Harman, Bose, and other premium audio brands. Develop smart & sensitive components.	Improve production line automation to lower reliance on labor; conduct R&D in low-labor markets.
SSP 5 (Fossil-fueled Development) A world of fossil-fueled development	Economic growth is high but climate policies are limited. Extreme weather events increase.	Be prepared for supply disruptions. Ensure stable power supply and reduce dependence on electricity (e.g., through energy storage).	Traditional fuel vehicle markets may remain strong in the short term. Cash flow is robust.	Strengthen regional resilience (e.g., prevent port disruptions); establish alternative production bases and revise contingency plans.

6.2 Greenhouse Gas Management

CX Technology classifies greenhouse gas (GHG) emission sources into Scope 1, Scope 2, and Scope 3 in accordance with the Greenhouse Gas Protocol, providing the foundation for the Company's greenhouse gas management and emissions inventory. The scopes are defined as follows:

Scope 1 (Direct Greenhouse Gas Emissions)

Refers to direct greenhouse gas emissions generated from emission sources that are owned or controlled by the Company, including fuel combustion, stationary combustion equipment, and emissions from company-owned vehicles.

Scope 2 (Indirect Greenhouse Gas Emissions from Energy Consumption)

Refers to indirect greenhouse gas emissions resulting from the Company's consumption of purchased electricity, steam, or other forms of energy.

Scope 3 (Other Indirect Greenhouse Gas Emissions)

Refers to all other indirect greenhouse gas emissions not included in Scope 2, including emissions associated with raw material procurement, logistics and transportation, waste treatment, business travel, and supply chain-related activities.

The 2025 greenhouse gas inventory for Scope 1 and Scope 2 covers the parent company and the Vietnam manufacturing facility. The 2024 greenhouse gas inventory completed third-party verification in 2025, while the 2025 greenhouse gas inventory is scheduled to complete third-party verification by June 2026, further enhancing the transparency and credibility of the Company's greenhouse gas management and disclosures.

Year	Direct Emissions (Scope 1) (metric tons CO_2e)	Energy Indirect Emissions (Scope 2) (metric tons CO_2e)	Other Indirect Emissions (Scope 3) (metric tons CO_2e)
2024	1,308.53	16,011.22	42,821.88
2025	2,532.59	15,669.50	30,012.35

In 2025, the Company's Scope 1 (direct) greenhouse gas emissions totaled 2,532.59 metric tons of CO_2e, representing approximately 5% of total emissions. Scope 2 (energy indirect) emissions totaled 15,669.50 metric tons of CO_2e, accounting for approximately 33%, while Scope 3 (other indirect) emissions amounted to 30,012.35 metric tons of CO_2e, representing approximately 62% of total emissions.

The Company's total greenhouse gas emissions in 2025 amounted to 48,214.44 metric tons of CO_2e, compared with 11,927.19 metric tons of CO_2e in 2025 for the inventory boundary used as the baseline year. The increase in emissions was primarily attributable to the expansion of the inventory boundary to include the parent company and overseas investment operations, in accordance with the latest requirements of the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards.

Going forward, CX Technology will continue to strengthen its greenhouse gas inventory, emissions reduction management, and energy efficiency improvement initiatives, progressively reducing the environmental impacts of greenhouse gas emissions while advancing toward its low-carbon transition and sustainable development objectives.

Greenhouse Gas Emissions Reduction Targets, Strategies, and Action Plans

To respond to the global transition toward net-zero emissions and a low-carbon economy, CX Technology continues to strengthen its greenhouse gas (GHG) management and emissions reduction initiatives. The Company has established a Greenhouse Gas Inventory and Emissions Reduction Task Force to regularly monitor the implementation and effectiveness of carbon reduction measures across its operations.

Since 2022, the Company has conducted an annual greenhouse gas inventory and established carbon management benchmarks based on greenhouse gas emissions (emissions intensity) for each operational site. Using 2022 as the baseline year, the Company has progressively implemented greenhouse gas reduction initiatives and continues to improve its carbon management performance.

Looking ahead, CX Technology will continue to reduce greenhouse gas emissions through process optimization, improved energy efficiency, and strengthened carbon management practices. By steadily advancing these initiatives, the Company aims to achieve its net-zero emissions and sustainable development objectives while contributing to the global transition toward a low-carbon future.

Carbon Neutrality and Roadmap Plan

	Short-term Goal	Mid-term Goal	Long-term Goal
Time	2026	2030	2050
Strategies and Action Plan	• Reduce carbon emissions by 50% • Save 15% of electricity • Increase renewable energy procurement • Adjust supply chain • Assess forest carbon sinks • Conduct carbon credit trading assessment	• Reduce carbon emissions by 75% • Save electricity • Increase renewable energy procurement • Adjust supply chain • Assess forest carbon sinks • Conduct carbon credit trading assessment	• Reduce carbon emissions by 100% • Save electricity • Increase renewable energy procurement • Adjust supply chain • Assess forest carbon sinks • Conduct carbon credit trading assessment

6.3 Energy Management

6.3.1 Energy Use Policy

Energy-Saving Policies and Results

Item	Energy-Saving Policy	Energy-Saving Results
Lighting Equipment Management	Promote full adoption of LED energy-efficient lighting, and implement zone-based lighting control and lights-off practices to improve electricity efficiency.	Energy-saving lighting measures effectively reduced electricity use for lighting, and annual lighting energy consumption decreased by 3.65% compared with the previous year.
HVAC Energy Management	Perform regular maintenance on air-conditioning equipment, set appropriate indoor temperatures, and gradually introduce high-efficiency inverter HVAC systems to reduce energy consumption.	Enhanced air-conditioning equipment management and performance optimization reduced HVAC system energy consumption and improved overall operating efficiency.
Production Equipment Energy Efficiency	Establish equipment standby management and preventive maintenance mechanisms to reduce idle running and abnormal energy consumption.	Improved the electricity efficiency of production equipment, reduced unnecessary energy waste, and reinforced energy-saving management.
Energy Monitoring Management	Regularly compile and analyze electricity-use data, track the operating status of high-energy-consuming equipment, and continuously implement energy-saving improvement measures.	Continued implementation of energy management measures improved overall energy-use efficiency and effectively reduced total annual electricity consumption.
Renewable Energy Promotion	Evaluate and gradually introduce renewable energy facilities, increase the share of green energy used, and reduce carbon emissions.	Increased the share of renewable energy use, gradually reduced greenhouse gas emissions, and mitigated environmental impacts.
Paperless Management	Promote electronic approval workflows and document digitization to reduce paper use and related resource consumption.	Implemented paperless operations and paper-reduction measures, lowering paper consumption and the energy use of photocopying equipment.
Employee Energy-Saving Awareness	Strengthen employee awareness campaigns and training on energy conservation to enhance energy-saving awareness and cultivate energy-saving habits.	Through awareness campaigns and training, all employees improved their energy-saving awareness and collectively put energy-saving and carbon-reduction actions into practice.
Equipment Replacement and Upgrades	Prioritize the replacement of aging and high-energy-consuming equipment to improve equipment energy efficiency and operational performance.	Optimize equipment operation and maintenance management, reduce equipment energy consumption and maintenance costs, and improve production efficiency.

2025 Energy-Saving Actions

Category	Energy-Saving Item	Implementation Measures	Benefits	Mid- to Long-Term Goals
Lighting Energy Saving	LED Lighting Replacement	Progressively replace and install energy-efficient LED lighting fixtures, and implement zoned lighting control to improve lighting efficiency and performance.	Promote various energy management measures. Annual energy savings reach 730,000 kWh, a reduction of 3.65% compared to the previous year, effectively improving energy utilization efficiency.	Comprehensively upgrade to LED lighting, achieving a 100% LED lighting utilization rate as the goal.
HVAC Energy Saving	HVAC System Efficiency Improvement	Replace old and inefficient air conditioning equipment, introduce high-efficiency systems, and regularly conduct performance testing and maintenance to ensure optimal system operation and reduce energy consumption.	Replaced 4 units, installed high-efficiency air conditioning equipment (LG 2.5HP 1 unit; SHARP 2HP 3 units). It is estimated that annual energy savings will reach 296 days of air conditioning usage (8 hours/day), saving approximately 4,500 kWh of electricity. Annual electricity savings are estimated at 25%. This also helps reduce greenhouse gas emissions.	Continue to upgrade high-efficiency HVAC equipment and improve energy usage efficiency and equipment performance.
Production Equipment Energy Saving	Production Equipment Efficiency Management	Establish a management system for maintenance and non-production periods to reduce idle operation and enhance the energy efficiency of equipment.	Continue to promote energy improvement and management measures. Annual energy savings reach 193,270 kWh, a reduction of 0.87% compared to the previous year.	Introduce intelligent energy management systems to strengthen real-time monitoring and data analysis capabilities for energy and equipment.

2025 Energy-Saving Actions

Category	Energy-Saving Item	Implementation Details	Benefits	Mid- to Long-Term Goals
Energy Management	Electricity Use Monitoring and Management	Regularly monitor and analyze electricity consumption across all units, implement improvement measures for equipment with abnormal energy use, and continuously enhance energy management performance.	Through equipment replacement, improved energy efficiency, and energy-saving management measures, total annual electricity consumption decreased by 0.87%, demonstrating tangible results in energy conservation and carbon reduction.	Establish a comprehensive energy performance management system.
Green Energy	Renewable Energy Evaluation and Adoption	Evaluate the feasibility of adopting renewable energy facilities such as solar power, gradually increase the share of green energy use, and reduce greenhouse gas emissions.	By purchasing 9,000 I-REC international renewable energy certificates, the share of renewable energy reached 41.15%, effectively increasing the use of green energy.	Continue increasing the use of renewable energy and reducing carbon emissions.
Office Energy Saving	Paperless Operations and Energy-Saving Awareness	Continue promoting digital approvals, double-sided printing, and energy-saving awareness initiatives to enhance employees' energy-saving awareness and resource-use efficiency.	In 2025, total annual printing volume decreased from 1,059,053 sheets in 2024 to 1,028,378 sheets, a reduction of 30,675 sheets, or about 2.90%, helping improve resource-use efficiency and reduce energy consumption.	Continue promoting low-carbon office practices and digital management.
Compressed Air System Improvement	Compressed Air Equipment Leak Inspection and Repair	Introduce energy-saving management measures for the compressed air system to reduce electricity loss from equipment idling and restarting, and improve equipment operating efficiency.	Compressed air energy consumption was reduced by 5%, with annual electricity savings reaching approximately 627,000 kWh, effectively improving energy-use efficiency and lowering operating costs.	Continue optimizing equipment operating efficiency.

Energy Resource Usage Data for the Past Two Years

Energy Type	Unit	2024	2025
Electricity	kWh	22,063,398	2,1870,128
Natural Gas	kWh	9,847,514	9,845,303
Gasoline	Liters	150	210
Diesel	Liters	18,480	26,880
Renewable Energy	kWh	None	None

CX Technology continues to focus on improving energy efficiency and strengthening greenhouse gas (GHG) management. The Company regularly monitors and reviews its energy consumption across different energy sources, providing an important basis for implementing energy conservation, carbon reduction initiatives, and enhancing operational efficiency.

In 2025, the Company's primary energy sources were electricity and natural gas. Total electricity consumption amounted to 21,870,128 kWh, while natural gas consumption totaled 9,845,303 kWh. For mobile fuel consumption, the Company used 210 liters of gasoline and 26,880 liters of diesel fuel. In addition, the Company did not utilize any renewable energy in either 2024 or 2025.

Compared with the previous year, natural gas consumption remained relatively stable, while gasoline and diesel consumption increased, reflecting changes in equipment operation and production-related activities at the manufacturing facilities. Going forward, the Company will continue to strengthen its energy management practices by regularly reviewing energy consumption, implementing energy efficiency improvement initiatives, and enhancing overall energy performance to minimize environmental impacts.

6.4 Water Resources Management

CX Technology continues to promote water resources management and water conservation initiatives by implementing systematic management measures for office operations and manufacturing equipment. The Company is committed to improving water recycling efficiency in its production processes and enhancing overall water use efficiency.

In addition, the Company regularly convenes water management meetings to review the effectiveness of water conservation initiatives and identify opportunities for continuous improvement. Through internal awareness campaigns, the Company promotes water conservation practices among all employees, strengthens water-saving awareness throughout the organization, and continuously reduces water consumption and its associated environmental impacts, thereby advancing its environmental sustainability objectives.

Water-Saving Equipment Highlights

Enhancing Water Efficiency
Advancing Sustainable Management

Rinse Tank 1



Rinse Tank 2



6.5 Waste Management

The Company classifies and stores waste generated during its operations according to the nature of each waste type. Dedicated personnel are responsible for waste management, while licensed waste collection and treatment contractors are engaged to handle transportation and final disposal in accordance with applicable regulations, ensuring that all waste is managed in full compliance with legal requirements.

CX Technology continues to implement waste reduction and resource recovery initiatives to minimize the environmental impacts of its operations. In 2025, the Company generated a total of 1374 metric tons of hazardous waste, all of which was collected, transported, and treated by qualified and licensed waste management contractors. During the same year, the Company recovered and recycled 3,582 metric tons of recyclable materials, achieving an overall recycling rate of 45.74%.

The Company continues to promote source reduction, waste segregation, recycling, and resource recovery to improve resource efficiency, reduce environmental impacts, and support its environmental protection and sustainable development objectives.

Throughout its operations, the Company manages environmental impacts associated with raw material procurement, manufacturing, transportation, product use, and end-of-life waste treatment. Through systematic monitoring and management, the Company identifies opportunities to reduce potential environmental impacts and continuously optimizes environmentally responsible production practices to enhance its environmental performance.

In addition, the Company completed the registration of its hazardous waste generator information on February 25, 2024, and obtained the relevant environmental permits issued by the local competent authority on December 9, 2022, ensuring that all waste management activities comply with applicable regulatory requirements.

Waste treatment methods are summarized as follows:

- General Waste (Municipal Waste): Managed through contracts with qualified third-party waste collection and disposal contractors, with waste collected and treated on a regular basis.
- Hazardous Waste: Collected, transported, and treated by licensed third-party hazardous waste management contractors in accordance with applicable regulations and scheduled disposal requirements.

6.6 Biodiversity

CX Technology is committed to biodiversity conservation and environmental sustainability. The Company continues to implement landscaping, vegetation maintenance, and energy conservation initiatives to minimize the environmental impacts of its operations while fostering an environmentally friendly ecosystem.

Based on internal assessments, none of the Company's operating sites are located within or adjacent to ecologically sensitive areas or legally protected conservation areas. Accordingly, the Company's operations have not resulted in any significant impacts on biodiversity.

Looking ahead, CX Technology will continue to monitor biodiversity-related issues and progressively integrate biodiversity conservation considerations into its environmental management and sustainability strategies, further supporting environmental stewardship and long-term sustainable development.

Facility Landscaping and Greenery







Facility Greening



7 Sustainability Accounting Standards Board (SASB)

- 7.1 Sustainability Accounting Standards Board (SASB)



7.1 Sustainability Accounting Standards Board (SASB)

Sustainability Accounting Standards Board (SASB) Disclosure Principles

This SASB Report marks an important milestone in CX Technology's ongoing efforts to strengthen sustainability governance and enhance the transparency of sustainability-related disclosures. Through this Sustainability Report, the Company presents its strategies, initiatives, and achievements across the environmental, social, and governance (ESG) dimensions. The report has been prepared in accordance with the Sustainability Accounting Standards Board (SASB) Standards, with disclosures focused on sustainability topics that are financially material to the Company's operations and aligned with industry-specific requirements.

CX Technology believes that complete, consistent, and transparent disclosure forms the foundation of effective sustainability governance and meaningful stakeholder engagement. As global investors and stakeholders place increasing emphasis on sustainability performance and industry-specific disclosures, the Company has adopted the SASB Standards for the Electronic Components industry and the Industrial Machinery & Goods (RT-IG) industry classification to enhance the quality, comparability, and decision-usefulness of its sustainability disclosures.

By aligning with internationally recognized sustainability reporting standards, CX Technology not only strengthens the confidence of investors, customers, and other stakeholders in its sustainability governance, but also demonstrates its commitment to responsible business practices within the precision manufacturing industry. Looking ahead, the Company will continue to enhance its sustainability information management framework, fulfill its corporate responsibilities, and advance toward becoming a resilient, responsible, and globally competitive sustainable enterprise.

Electronic Components Industry

No.	Metric	Metric Type	2025 Disclosure	Unit
1	Total energy consumption, percentage of grid electricity, and renewable energy utilization rate	Quantitative	Total electricity consumption from January–December 2025: 57,327.5051 MWh	Gigajoules (GJ), Percentage (%)
2	Total water withdrawal and water consumption	Quantitative	Total water consumption from January–December 2025: 167.6115 thousand cubic meters	Thousand cubic meters (1,000 m³)
3	Total hazardous waste generated and percentage recycled	Quantitative	In 2025, the Company generated 713 metric tons of hazardous waste, all of which was collected and treated by qualified and licensed waste management contractors. A total of 3,582 metric tons of recyclable materials was recovered and recycled, resulting in an overall recycling rate of 97.89%. The Company continues to promote source reduction, waste segregation, recycling, and resource recovery to improve resource efficiency, reduce environmental impacts, and support its environmental sustainability objectives.	Metric tons (t), Percentage (%)
4	Recordable occupational injury rate and fatality rate	Quantitative	Number of occupational injuries: 0	Number, Percentage (%)
5	Disclosure of product lifecycle management, including the weight and recycling rate of manufacturing waste and electronic waste	Quantitative	The Company implements product lifecycle management and continues to promote the recycling, reuse, and resource recovery of manufacturing waste and electronic waste. Relevant waste generated by current operations has not yet reached a level requiring mandatory recycling declarations. The Company has established a waste management system and will continue to improve material recycling and resource circulation to support sustainable development.	Metric tons (t), Percentage (%)
6	Description of risk management related to the use of critical materials	Qualitative	The Company has established a management framework to address supply chain risks associated with critical materials. It regularly evaluates supplier sources and material availability, and continuously improves supply chain resilience through diversified procurement strategies, supplier management, and inventory control mechanisms.	Not applicable
7	Total amount of monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	Quantitative	In 2025, the Company was not involved in any cases related to anti-competitive behavior, antitrust, collusion, or unfair competition, and therefore incurred no material monetary losses (NT$0).	Reporting currency
8	Production volume by principal product category	Quantitative	Major product output in 2025:1. Forged components: 184,744 pcs2. Plastic products: 11,218 pcsThe Company will continue to improve production efficiency and capacity utilization to meet market demand.	Varies by product category

Industrial Machinery & Goods

Topic	Metric Code	Metric	Type	Unit of Measure	Disclosure
Energy Management	RT-IG-130a.1	(1) Total energy consumption, (2) Percentage of grid electricity, and (3) Percentage of renewable energy	Quantitative	Gigajoules (GJ), Percentage (%)	Please refer to the **Greenhouse Gas Management** and **Energy Management** sections.
Occupational Health & Safety	RT-IG-320a.1	(a) Total Recordable Incident Rate (TRIR), (b) Fatality Rate, (c) Lost Time Incident Rate (LTIR), and (d) Near Miss Frequency Rate (NMFR) for direct employees and contractors	Quantitative	Rate	Please refer to the **Occupational Health and Safety** section.
Fuel Economy & Use-Phase Emissions	RT-IG-410a.1	Sales-weighted fuel efficiency for medium- and heavy-duty vehicles	Quantitative	Kilometers per 100 liters	Not Applicable
	RT-IG-410a.2	Sales-weighted fuel efficiency for non-road equipment	Quantitative	Liters per operating hour	Not Applicable
	RT-IG-410a.3	Sales-weighted fuel efficiency for stationary and backup generators	Quantitative	Gigajoules per liter	Not Applicable
	RT-IG-410a.4	Sales-weighted emissions of (a) NOx and (b) PM from diesel engines; (c) NOx from medium- and heavy-duty gasoline engines; and (d) NOx from other non-road spark-ignition engines	Quantitative	Grams per gigajoule	Not Applicable
Materials Sourcing	RT-IG-440a.1	Description of the management of risks associated with the use of critical materials	Discussion & Analysis	Not Applicable	The Company has established a risk management framework for the supply of critical raw materials. It regularly evaluates supplier sources, price fluctuations, regional supply conditions, and inventory levels, while adopting diversified procurement strategies and supplier qualification management to mitigate operational risks and strengthen supply chain resilience.
Remanufacturing Design & Services	RT-IG-440b.1	Revenue from remanufactured products and remanufacturing services	Quantitative	Reporting Currency	N/A

Topic	Metric	Code	Type	Unit of Measure	Disclosure
Energy Management	(1) Total energy consumption(2) Percentage of grid electricity(3) Percentage of renewable energy	RT-IG-130a.1	Quantitative	Gigajoules (GJ), Percentage (%)	In 2025, the Company's total energy consumption was 78,732.46 GJ. Electricity purchased from the grid accounted for 100% of total energy consumption. Renewable energy represented approximately 41.15% of total electricity consumption through the purchase of 9,000 International Renewable Energy Certificates (I-RECs).
Materials Sourcing	Description of the management of risks associated with the use of critical materials	RT-IG-440a.1	Discussion & Analysis	Not Applicable	The Company has established a risk management framework for critical raw materials and regularly evaluates supply stability, price fluctuations, geopolitical risks, and regulatory requirements. To mitigate the impact of supply disruptions on operations, the Company adopts diversified sourcing strategies, maintains safety stock, and implements supplier qualification and evaluation programs. In addition, the Company continues to explore the use of alternative and recycled materials to further enhance supply chain resilience.
Remanufacturing Design & Services	Revenue from remanufactured products and remanufacturing services	RT-IG-440b.1	Quantitative	Reporting Currency	As of 2025, the Company has not yet established a comprehensive system for tracking revenue generated from remanufactured products and remanufacturing services. At the current stage, product maintenance, refurbishment, and reuse are the primary approaches adopted to extend product life cycles. Going forward, the Company will progressively evaluate appropriate methods for the quantitative disclosure of related revenue and performance.

8 Appendix

- 8.1 GRI Content Index
- 8.2 Climate-Related information for TWSE/TPEx Listed Companies



8.1 GRI Content Index

GRI 2021 Reference Table

Statement of Use	CX Technology has reported the information cited in this GRI Content Index for the period from January 1, 2025 to December 31, 2025, with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No GRI Sector Standards Applied

GRI 2 ： General Disclosures 2021

Category	GRI Standard	Disclosure Requirement	Reference / Page
The Organization and Its Reporting Practices	GRI 2-1	Organizational details	P6-7
	GRI 2-2	Entities included in the organization's sustainability reporting	P8-9
	GRI 2-3	Reporting period, frequency, and contact point	P8-9
	GRI 2-4	Restatements of information	P8-9
	GRI 2-5	External assurance	P8-9
Activities and Workers	GRI 2-6	Activities, value chain, and other business relationships	P6-7
	GRI 2-7	Employees	P110
	GRI 2-8	Workers who are not employees	P110
Governance	GRI 2-9	Governance structure and composition	P24-25、35
	GRI 2-10	Nomination and selection of the highest governance body	P41-42
	GRI 2-11	Chair of the highest governance body	P43
	GRI 2-12	Role of the highest governance body in overseeing the management of impacts	P26
	GRI 2-13	Delegation of responsibility for managing impacts	P24-25
	GRI 2-14	Role of the highest governance body in sustainability reporting	P26

Category	GRI Standard	Disclosure Requirement	Reference / Page
Governance	GRI 2-15	Conflicts of interest	P43
	GRI 2-16	Communication of critical concerns	P24-25
	GRI 2-17	Collective knowledge of the highest governance body	P32-33
	GRI 2-18	Evaluation of the performance of the highest governance body	P30
	GRI 2-19	Remuneration policies	P44
	GRI 2-20	Process to determine remuneration	P44
	GRI 2-21	Annual total compensation ratio	P44
Strategy, Policies and Practices	GRI 2-22	Statement on sustainable development strategy	P4-5、P22-23
	GRI 2-23	Policy commitments	P70-77、P81
	GRI 2-24	Embedding policy commitments	P70-77、P81
	GRI 2-25	Processes to remediate negative impacts	P83
	GRI 2-26	Mechanisms for seeking advice and raising concerns	P83
	GRI 2-27	Compliance with laws and regulations	P85
	GRI 2-28	Membership associations	P90
Stakeholder Engagement	GRI 2-29	Approach to stakeholder engagement	P53-56
	GRI 2-30	Collective bargaining agreements	Not applicable. No labor union has been established; however, the Company has established an Employee Welfare Committee.

GRI 3：Material Topics 2021

Disclosure	Disclosure Requirement	Page / Reference
GRI 3-1	Process to Determine Material Topics	P57
GRI 3-2	List of Material Topics	P64-69
GRI 3-3	Management of Material Topics	P70-77

8.2 Climate-Related information for TWSE/TPEx Listed Companies

Item	Implementation
1. Describe the Board of Directors and management' s oversight and governance of climate-related risk and opportunities. 2. Describe how the identified climate risks and opportunities have affected the company' s business, strategy, and finances (short-, medium-, and long-term). 3. Describe the financial impact of extreme weather events and transition actions. 4. Describe how the climate risk identification, assessment, and management process is integrated into the overall risk management system. 5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and major financial impacts used should be described. 6. If a transition plan for climaterelated risks exists, please detail the plan' s content, as well as the indicators and targets used to identify and manage physical risks and transition risks.	CX Technology Corporation is a listed company with paid-in capital of less than NT$2 billion. Under the original adoption roadmap, the Company fell within the third phase and was scheduled to apply the IFRS Sustainability Disclosure Standards beginning in fiscal year 2028, with the corresponding disclosures to be filed in 2029. Under the adjustments announced by the Financial Supervisory Commission on September 23, 2026, adoption will be voluntary rather than mandatory if the Company is not among the entities designated by the Ministry of Environment as subject to mandatory greenhouse gas inventory, reporting, and verification requirements. The Company will comply with subsequent regulatory amendments governing applicability. Accordingly, the Standards are not applicable to the Company at this stage.
7. If internal carbon pricing is used as a planning tool, the rationale for the pricing should be explained. 8. If climate-related targets are set, details should be specified regarding the activities covered, greenhouse gas emission scope, planned timeline, and progress made each year. If carbon offsets or renewable energy certificates (RECs) are used to achieve these targets, the source and quantity of carbon reduction credits or the quantity of RECs should be specified. 9. Greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and concrete action plans (detailed separately in 1-1 and 1-2).	7. The Company currently does not use internal carbon pricing as a planning tool. 8. In 2025, 9,000 International Renewable Energy Certificates were purchased from SP Carbon Solutions Company (headquartered in Singapore), representing 9,000 MWh of renewable energy generation – equivalent to the generation capacity of the Son Tra Hydropower Plant. Address: Sơn Trà District, Quang Ngai Province, Vietnam Certificate validity: August 31, 2025 – August 31, 2026. 9. Please refer to the explanations in section 1-1 below.

1-1 Greenhouse gas inventory and assurance status of the Company for the most recent two years:

Greenhouse gas inventory information

The greenhouse gas emissions for the last two years are as shown in the following table: The Scope 1 and 2 inventory for 2025 covered the parent company and the Vietnam plant. The 2024 greenhouse gas inventory was verified by a third party in 2025. The 2025 greenhouse gas inventory is expected to receive third-party verification in June 2026.

Year	Direct Scope 1 (tonnes CO2e)	Energy, indirect Scope 2 (tonnes CO2e)	Other indirect sources Scope 3 (tonnes CO2e)	Density (Metric tonnes Co2e/metric tonne product)
2024	1,308.53	16,011.22	42,821.88	No statistical data available.
2025	2,532.59	15,669.50	30,012.35	No statistical data available.

Greenhouse gas assurance information

The Company has obtained greenhouse gas assurance external verification for 2024.
The Company expects to undergo greenhouse gas assurance external verification in October 2026.

Greenhouse gas reduction targets, strategies, and concrete action plans.

To continue to align with the international reduction trend, the Company tracks reductions through greenhouse gas inventory and reduction teams. The Company has conducted greenhouse gas inventories annually since 2022, establishing greenhouse gas emissions based on carbon emissions per unit product (greenhouse gas emissions intensity). Using 2022 as the base year, the Company has worked to reduce emissions year over year to achieve its long-term carbon management goal of carbon neutrality.

CX Carbon Neutrality Roadmap			
Time	Short-term goals	Mid-term goals	Long-term goals
	2026	2030	2050
Strategy and concrete action plan	1. 50% carbon reduction 2. Reduce power consumption 15% 3. Purchasing green electricity 4. Supplier adjustments 5. Assess forest carbon sink 6. Carbon Credit Trading Evaluation	1. 75% carbon reduction 2. Power saving 3. Purchasing green electricity 4. Supplier adjustments 5. Assess forest carbon sink 6. Carbon Credit Trading Evaluation	1. 100% carbon reduction 2. Power saving 3. Purchasing green electricity 4. Supplier adjustments 5. Assess forest carbon sink 6. Carbon Credit Trading Evaluation

In 2025, the Company’ s scope 1 direct greenhouse gas emissions amounted to 2,532.29 metric tonnes CO2e/year, accounting for 5% of total emissions. Scope 2 indirect greenhouse gas emissions totaled 15,669.5 metric tonnes CO2e/year, accounting for 33% of total emissions. Other indirect emissions (scope 3) amounted to 30,012.35 metric tonnes CO2e/year, accounting for 62% of total emissions.

The Company’ s greenhouse gas emissions for 2025 were 48,214.44 metric tonnes, a reduction of 11,927.19metric tonnes CO2e compared to the 2024 base year. This decrease in greenhouse gas emissions intensity from the 2024 base year was primarily due to expanded inventory coverage, including additional investment companies and emission items, and revisions to internationally published coefficients.

Greenhouse Gas Emission Statistics for the Past Two Years

Year	Total emissions	Direct greenhouse gas emissions Scope 1		Indirect greenhouse gas emissions Scope 2		Other indirect emissions Scope 3	
	Metric tonnes CO2e/year	Metric tonnes CO2e/year	Percentage	Metric tonnes CO2e/year	Percentage	Metric tonnes CO2e/year	Percentage
2024	60,141.63	1,308.53	2%	16,011.22	27%	42,821.88	71%
2025	48,214.44	2,532.59	5%	15,669.50	33%	30,012.35	62%