sensortek



2025 Sustainability Report



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Explorer of Sensing Technology

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Message from the Management

2025 saw the global smartphone market achieve modest growth, driven by the continued adoption of generative AI in mid- to high-end devices and the increasing penetration of OLED displays. Sensortek benefited from higher shipments of smartphones and wearable devices. However, intensified competition in the Chinese market, declining average selling prices, and the appreciation of the New Taiwan dollar resulted in annual revenue of NT$4.6 billion and earnings per share of NT$6.22. Through ongoing optimization of our product portfolio and cost structure, we maintained stable business operations. On the technology and product front, we strengthened our presence in the mid- to high-end smartphone market through high-sensitivity under-display optical sensing and multi-channel sensing solutions. We also expanded into diversified applications, including skin sensing, barometric sensing, and SAR sensing. In recognition of these achievements, Sensortek was honored as one of the 8th Potential Mittelstand Enterprises by Taiwan's Ministry of Economic Affairs. Looking ahead, Sensortek will continue to advance its under-display optical sensing technologies while promoting the integration, modularization, and platformization of its MEMS and inertial measurement product portfolio. We will further expand into high-reliability markets, including unmanned vehicles, industrial automation, and automotive applications. By increasing penetration in premium end markets and delivering differentiated functionalities that enhance solution value, we aim to strengthen our long-term competitiveness and drive sustainable growth.

Sensortek advances sustainable business development through three strategic pillars: Corporate Governance, Environmental Sustainability, and Partnerships. The Sustainability and Risk Management Committee oversees the Company's short-, medium-, and long-term sustainability strategies and risk management framework, while the cross-functional Sustainable Development Promotion Team is responsible for implementation, integrating sustainability objectives into day-to-day management processes.

Corporate Governance

We strengthened our Board structure by increasing the proportion of independent directors to more than half of the Board and appointing two female independent directors, further enhancing Board independence and diversity. In 2025, the Company remained ranked within the top 6%-20% of all TPEx-listed companies in Taiwan's Corporate Governance Evaluation.

Environmental Sustainability

In line with our decarbonization roadmap, we continue to increase the use of renewable electricity across our operating sites while progressively expanding greenhouse gas inventories throughout our upstream and downstream value chain. Our Hsinchu headquarters renewed its renewable electricity and renewable energy certificate purchase agreements, demonstrating our commitment to achieving net-zero emissions. In 2025, renewable electricity accounted for 18% of total electricity consumption at the Hsinchu headquarters, while Scope 1 and Scope 2 greenhouse gas emissions from our own operations decreased by 12% compared with the 2023 baseline year, advancing toward our goal of a 30% reduction by 2030.

Partnerships

Through our Green Product Management System, we provide real-time material safety information to enhance the transparency and accuracy of green supply chain management while strengthening customer trust and information transparency. We also conduct sustainability risk assessments across our supply chain and work closely with suppliers to reduce social and environmental risks, jointly building a sustainable ecosystem and advancing our vision of green operations and net-zero emissions.

Chairman Sheng-Su Lee

About the Report

Sensortek Technology Corporation (hereinafter referred to as "Sensortek") provides the following information regarding the preparation of its 2025 Sustainability Report (hereinafter referred to as "this Report"):

Compliance Framework	This Report has been prepared with reference to the International Financial Reporting Standard S2 (IFRS S2), the GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Sustainability Standards Board (GSSB) under the Global Reporting Initiative (GRI), and the Sustainability Accounting Standards Board (SASB) Standards for the Semiconductors industry within the Technology & Communications sector (December 2023 edition). In addition, supplementary disclosures have been included to address topics of concern to stakeholders and relevant sustainability assessments.
Reporting Period	The 2021 Sustainability Report was first issued in September 2022 Reporting period for this Report: January 1, 2025 to December 31, 2025 Current report (Chinese version) publication date: August 2026 Previous report (Chinese version) publication date: August 2025 Future reporting frequency: Once per year
Scope of Disclosure	The scope of this Report covers the overall operations of Sensortek, including its Hsinchu and Taipei operating sites. It encompasses the Company's governance, strategy, risk management, metrics, and targets related to climate-related risks and opportunities, along with the corresponding implementation performance. As a general principle, the Report discloses data for the past four years to ensure the comparability of information.
Description of Disclosure	The sustainability information and performance disclosed in this Report are also published on the Sensortek ESG website. Financial performance figures are based on audited financial statements, and all financial amounts are presented in New Taiwan Dollars, prepared in accordance with International Financial Reporting Standards (IFRSs). Other data in the Report are compiled and calculated internally, described using commonly accepted conventions, and rounded according to standard rounding rules.
Internal Review	Data and information disclosed in this Report are provided by relevant responsible departments and compiled by the Sustainable Development Promotion Team. The completed Report is reviewed and confirmed by department heads and the Sustainable Development Promotion Team convener (General Manager), then submitted to the Chairman for approval. After Internal Review, the Report is submitted to the Board of Directors for discussion and approval before being publicly disclosed on the official Sensortek website.
External Assurance	To enhance information transparency and reliability, this Report has undergone an assurance process conducted by an independent third party, SGS Taiwan Ltd. The assurance confirmed that the Report complies with the AA1000 Assurance Standard v3 (AA1000AS v3) Type 2 Moderate Assurance Level and follows the requirements of the GRI Standards 2021. In addition, the SASB Standards (December 2023 edition) disclosures have also been assured. The detailed assurance statement is provided in the Appendix of this Report.

Contact Information

For any questions regarding this Report or suggestions for Sensortek, please contact us through the following channels:

Responsible unit	Executive Secretary, Sustainable Development Promotion Team
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Phone	03-560-1000
Email	esg@sensortek.com.tw
Website	www.sensortek.com.tw

2025

Sustainability Performance and Recognition

Green Future

Performance

- Scope 1 and Scope 2 greenhouse gas emissions at headquarters reduced by 12% compared to the baseline year (2023).
- Acquired 165 renewable energy certificates, achieving 18% renewable energy usage.
- Made a new investment in Far Eastern New Century Corporation's green bonds.

Recognition

- Recognized as “Outstanding Performance” in CommonWealth Corporate Carbon Reduction Thermometer.
- Selected as a constituent of the TPEx FactSet Climate Resilience Index.

Social Prosperity

Performance

- The average annual salary of full-time employees in non-managerial positions reached NT$1,759,000, 1.25 times the industry average.
- Parental leave retention rate: 100%.
- Passed the Workplace Health Promotion Self-Assessment.

Recognition

- Selected as a constituent of the TPEx Compensation Index.
- Recognized as one of the 8th Potential Mittelstand Enterprises by Taiwan's Ministry of Economic Affairs.

Sustainable Operations

Performance

- Appointed one additional independent director, increasing the proportion of independent directors to 57% of the Board.
- Appointed one additional female director, raising female Board representation to 29%.
- Maintained ISO/IEC 27001:2022 Information Security Management System certification.
- Achieved 100% attendance at meetings of the Audit Committee, Compensation Committee, and Sustainability and Risk Management Committee.

Recognition

- Maintained a ranking within the top 6%-20% of all TPEx-listed companies in Taiwan's Corporate Governance Evaluation.
- Received “AA” rating in Taiwan Sustainability Evaluation.
- Achieved “A” rating in SinoPac+ ESG assessment.
- Selected as a constituent of the TPEx Corporate Governance Index.

Sustainability Goals

Sensortek's mission is to "create sensing technologies that enable limitless possibilities in everyday life, allowing users to experience a better life through our technologies." The Company advances its sustainability strategy through three key pillars: "Green Future," "Social Prosperity," and "Sustainable Operations." These pillars are aligned with the Sustainable Development Goals (SDGs), demonstrating Sensortek's strong commitment and impact in addressing global sustainability challenges. Under these three pillars, specific sustainability objectives are established. The Sustainability and Risk Management Committee regularly monitors the progress and performance of these objectives. The management mechanisms for achieving these sustainability goals are detailed in the Sustainability Issue Management.

Green Future

Pillars

Drive innovation and talent development to launch eco-friendly products, working together to create a sustainable future

SDGs



Social Prosperity

Pillars

Leverage responsible sourcing to influence the supply chain, fostering shared sustainable growth with partners, and contribute to local communities through social engagement

SDGs



Sustainable Operations

Pillars

Comply with laws and ethical standards, strengthen corporate governance and risk management, and become a trusted partner for customers

SDGs



Sustainability Goals

Material Topics	Product Responsibility and Quality Management	Information Security	Innovation Management	Sustainable Supply Chain	Climate Strategy	Human Capital Development	Talent Attraction and Retention
Pillars of Sustainability	Green Future Sustainable Operations	Sustainable Operations	Green Future Sustainable Operations	Social Prosperity	Green Future	Social Prosperity	Social Prosperity
2025 Targets and Performance	• Established an environmental management performance evaluation mechanism and completed an environmental meeting with one supplier to facilitate communication and exchange on environmental issues. • Promoted the latest environmental regulations and knowledge through the Green Product Management System platform.	• Maintained ISO 27001/IEC 27001:2022 Information Security Management System certification (valid from February 9, 2024 to February 8, 2027). • Published monthly Information Security awareness communications (12 issues) and conducted annual Information Security training once. • Conducted one social engineering drill (click rate: 10.9%). • Conducted one disaster recovery drill. • Conducted penetration testing and vulnerability remediation: commissioned a third party to perform an exposure assessment, achieving a score of 88 points.	• Developed new sensor application products. • Improved product energy efficiency by 10% and reduced chip area by 25%. • Completed 12 innovative invention proposals. • Maintained Taiwan Intellectual Property Management System (TIPS) A-level certification (valid through December 31, 2025). • Executed three industry-academia collaboration projects and an IC design advancement subsidy project with business partners.	• Achieved 100% completion of Supplier Code of Conduct signing among new suppliers (one supplier). • Completed sustainability risk assessments for 100% of new and qualified suppliers (one new supplier and 29 qualified suppliers). • Achieved a 79% self-assessment response rate among key suppliers (13 of 19 suppliers responded; two provided RBA certificates).	• Achieved 18% renewable energy usage (exceeding the annual target of 15%). • Established a systematic data collection mechanism for Scope 3 activities and a digital carbon management platform. • Completed Scope 3 greenhouse gas inventory for upstream and downstream transportation, employee commuting, and business travel.	• Obtained the qualification of the 8th Potential Mittelstand Enterprise under the "Taiwan Mittelstand Enterprise Leap Program" by the Ministry of Economic Affairs, meeting the qualification requirements for the Enterprise Human Resource Improvement Program administered by the Workforce Development Agency of the Ministry of Labor. • Increased average employee training hours to 11.32 hours (up from 11.14 hours in 2024).	• New hire rate: 11.9%; turnover rate: 9.05% (target: new hire rate ≥5%; turnover rate: 5%-10%). • Conducted employee satisfaction surveys covering administrative services, workplace environment, training and development, and employee activities, with a response rate of 11.33%. Collected employee feedback through two performance reviews and held improvement meetings. • Maintained overall compensation above the average compensation level disclosed annually by the Taiwan Stock Exchange for listed and OTC companies. In 2025, the average salary of full-time non-managerial employees exceeded the average level of OTC semiconductor companies.
Achievement Status[Note]	●	●	●	▲	●	●	●

Note: ● Achieved ○ Not Achieved ▲ In Progress

Sustainability Goals

Material Topics	Product Responsibility and Quality Management	Information Security	Innovation Management	Sustainable Supply Chain	Climate Strategy	Human Capital Development	Talent Attraction and Retention
2026 Targets	• Achieve overall customer satisfaction above the annual target (92%). • Maintain RMA Rate (dppm) below the annual target. • Achieve 100% annual evaluation coverage for raw material and outsourced suppliers.	• Continue maintaining ISO 27001/IEC 27001:2022 Information Security Management System certification. • Continue conducting one annual Information Security training session and 12 monthly Information Security awareness communications. • Regularly conduct social engineering drills and disaster recovery drills. • Schedule remediation of medium- and high-risk vulnerabilities identified on external platforms.	• Develop next-generation sensor products. • Complete 16 innovative invention proposals. • Improve SNR performance of under-display optical proximity sensing products by more than two times. • Introduce AI algorithms to enhance sensing accuracy. • Adopt AI tools to improve R&D and production efficiency.	• Achieve 100% completion of Supplier Code of Conduct signing among new suppliers. • Complete sustainability risk assessments for 100% of new and qualified suppliers. • Achieve 85% coverage rate for sustainability risk self-assessments among key suppliers.	• Increase renewable energy usage ratio to 25%. • Optimize Scope 3 activity data collection and the carbon management information platform. • Continue expanding Scope 3 greenhouse gas inventory and verification items.	• Achieve post-training satisfaction score above 8.5. • Introduce risk management training courses.	• Establish more comprehensive and effective recruitment channels to attract outstanding talent. • Enhance employee identification with the Company and retention rate (turnover rate <8%).



Sensortek

Explorer of
Sensing Technology

1.1 Company Overview



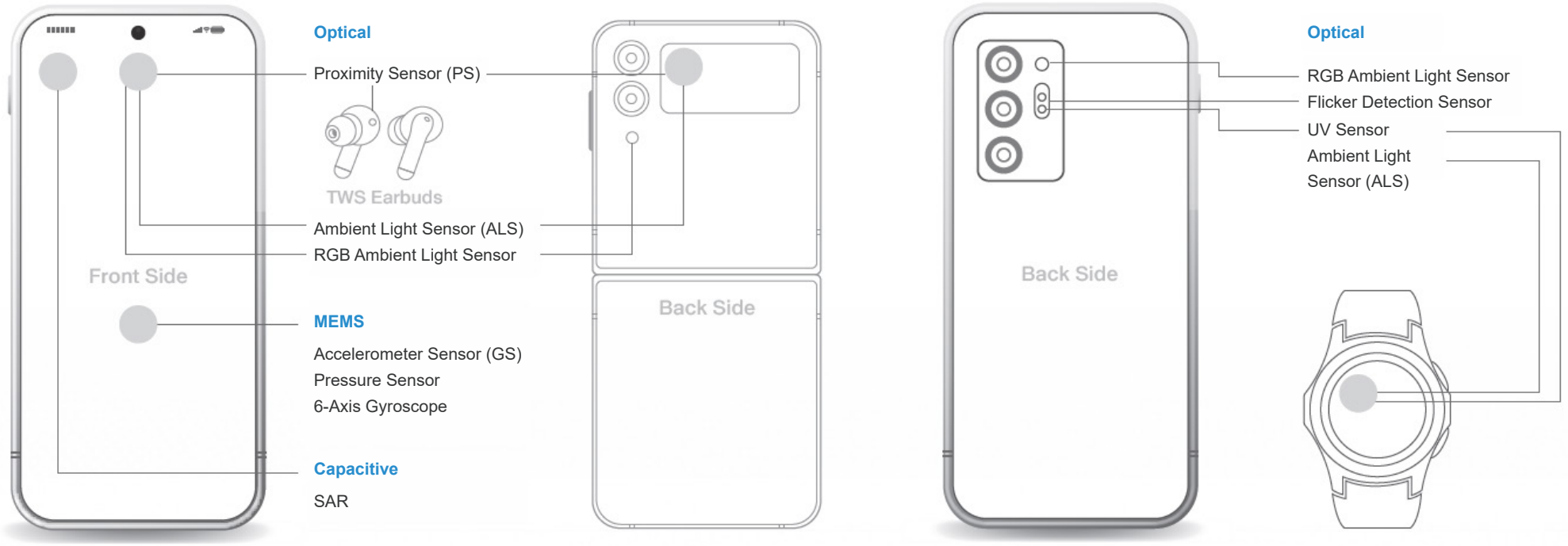
Company Name	Sensortek Technology Corporation
Stock Code	6732
Chairman	Sheng-Su Lee
Establishment Date	2009 ／ 12 ／ 01
Listing Date	2020 ／ 06 ／ 08
Headquarters	11F, No. 6, Taiyuan 2nd Street, Zhubei City, Hsinchu County (Tai Yuen Hi-Tech Industrial Park)
Operating Locations	Taiwan
Service Markets	Taiwan, China, East Asia
Product Lines	• **Optical Sensor Chips** Proximity Sensor Chips Ambient Light Sensor Chips Color Sensor Chips Flicker Detection Chips Skin Sensor Chips • **MEMS Sensor Chips** Accelerometer Sensor Chips Pressure Sensor Chips • **Capacitive Sensor Chips** Specific Absorption Rate Sensor Chips Capacitive Touch Sensor Chips
Capital	NT$489 million (as of the end of 2025)
Number of Employees	210 (as of the end of 2025)
Revenue	NT$4.6 billion (2025)
Membership in External Organizations	• National Tsing Hua University Micro Sensors and Actuators Technology Consortium (Member) • Unmanned Vehicle System Industry Development Association, Taiwan (Member)

Note: For more information on Sensortek's milestones, please refer to Sensortek Milestones. For the Company's organizational structure, please visit the official website.

1.2 Product Introduction

Sensor chips are designed to detect and receive physical, chemical, and optoelectronic signals from the surrounding environment. By intelligently sensing changes in proximity, ambient light, and gravity, these signals are converted into electrical signals for processing, enabling optimized user experiences such as display activation, adaptive brightness and color adjustment, and automatic screen orientation. As a result, sensor chips have become essential components that connect mobile devices with their surrounding environment. Key application areas include ambient light sensing, orientation detection, gravity sensing, pressure sensing, temperature and humidity sensing, and facial recognition.

Sensortek's sensor chip products are primarily applied in smartphones, tablet PCs, wearable devices, and other consumer electronics.

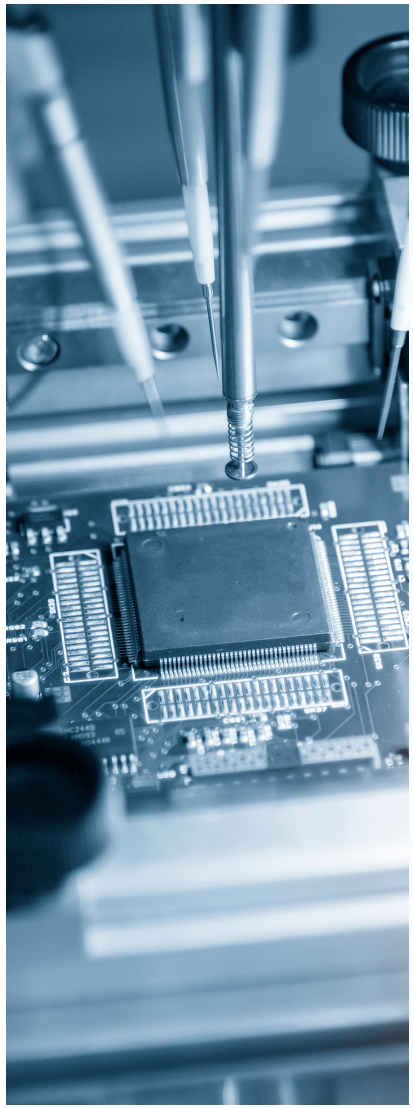


Smart Phone | Foldable Phone | Smart Phone | Smart Watch

Category	Optical Sensor Chips				
Product Name	Ambient Light Sensor Chips	Proximity Sensor Chips	Color Sensor Chips	Flicker Detection Sensor Chips	Skin Detection Sensor Chips
Function	Ambient light sensing is used to adjust display brightness, achieving both user comfort and power efficiency.	Detects the proximity of objects to automatically turn off the display and prevent accidental touch.	Simultaneously detects ambient light intensity and color temperature to automatically adjust screen or camera brightness and color performance, providing a more realistic user experience.	Detects the flicker frequency of ambient light sources or screens from other electronic devices, eliminating banding in photos.	Detects whether a nearby object is human skin to automatically activate or deactivate wearable device functions (e.g., music playback or heart rate monitoring), thereby conserving power.
Development Trend	As display resolution requirements continue to increase, display transmittance has been steadily decreasing. To maintain brightness at higher refresh rates, optical sensors must significantly improve their performance. As a result, optical sensing technologies are evolving toward advanced under-display specifications, while OLED panels are penetrating mid- and entry-level smartphones.		Consumer electronic devices such as smartphones place a strong emphasis on display quality, eye-care features, and camera white balance performance.	To meet the trend of smartphones requiring high-frequency light detection and multi-scene recognition, optical sensing technology is expanding to assist rear cameras.	Advanced earphones increasingly incorporate features such as active noise cancellation and heart rate monitoring, requiring high-precision in-ear sensing to enhance user experience and reduce power consumption.
Application	 				

Category	MEMS Sensor Chips		Capacitive Sensing Sensor Chips	
Product Name	Accelerometer Sensor Chips	Pressure Sensor Chips	Specific Absorption Rate Sensor Chips	Capacitive Touch Sensor Chips
Function	Supports screen rotation, posture detection, step counting, and related functions.	Measures altitude, tracks stair climbing or slope speed, supports weather forecasting, water depth measurement, and flight altitude control.	Used to detect whether a human body is near a mobile phone antenna, allowing the phone to adjust its transmitted power and control the radiation pattern to steer the emission beam away from the user.	Used to detect whether the ear is near or away from the device, automatically turning the device on or off to save power.
Development Trend	Integrated with gyroscopes in inertial measurement units using MEMS technology.	Waterproof pressure sensing technology applied in high-precision, waterproof wearables and IoT devices, expanding applications beyond smartphones.	In response to the complex electromagnetic environments of 5G, Wi-Fi 6, and multi-antenna devices, SAR sensing is evolving toward higher detection sensitivity, smaller packaging, and multi-point detection integration to meet increasingly strict regulations and radiation control requirements.	As devices become increasingly slim, buttonless, and waterproof, touch sensor chips are evolving toward high sensitivity, curved/flexible surface support, low power consumption, and multi-point touch integration.
Application				

Sensor Chip Manufacturing Process





SASB Operational Activity Metrics

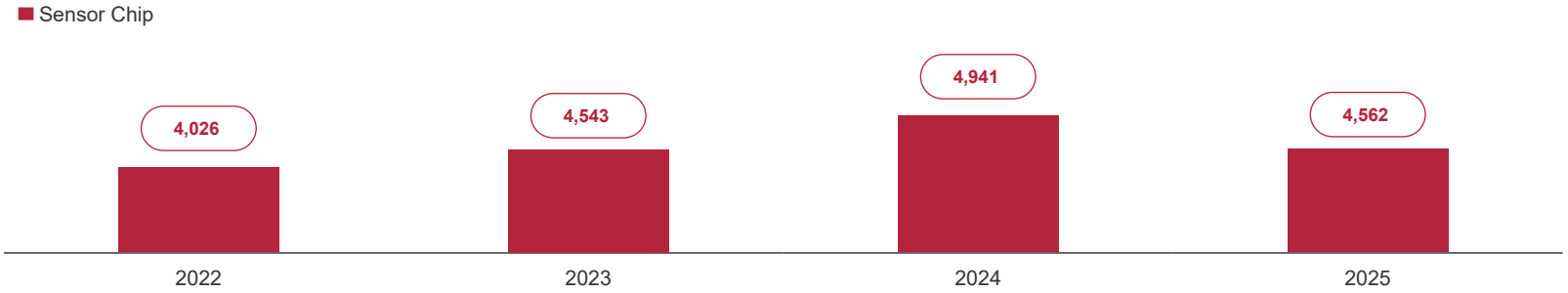


Number	Item	2022	2023	2024	2025
TC-SC-000.A	Total output of sensors (Unit: 1,000 pcs)	479,830	574,951	790,325	810,337
TC-SC-000.B	Percentage of products made in own plants[Note]	0	0	0	0

Note: Sensortek is a chip design company. Its main business activities are chip design and sales. The Company does not operate its own production lines and outsources 100% of manufacturing.

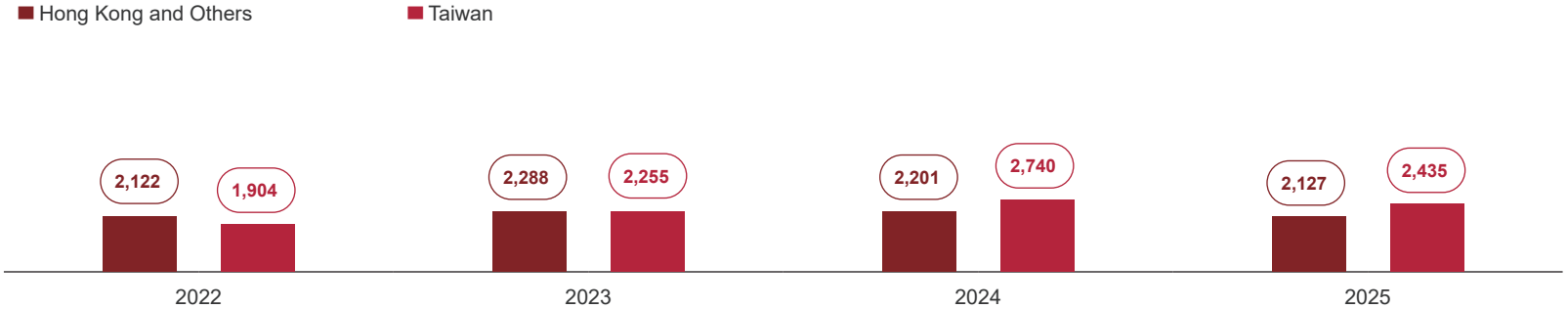
Revenue by Product Category Over the Years

Unit: NT$ million



Revenue by Region Over the Years

Unit: NT$ million



1.3 Business Overview

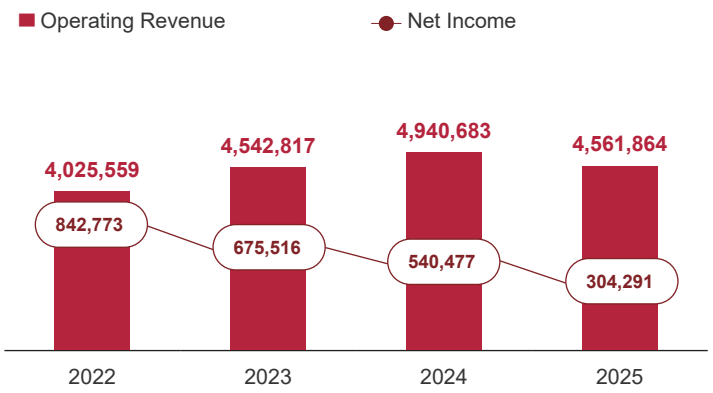
Operating Performance

As smartphone brands continued integrating generative AI capabilities into flagship and upper mid-range models, leveraging hardware-software integration and enhanced user experiences to increase product value, the global smartphone market maintained steady growth in 2025. Sensortek benefited from rising smartphone shipments and increased market share in wearable devices, driving overall shipment growth. However, product prices declined amid intensified competition in the China market, and the sharp appreciation of the NT dollar further weighed on revenue. As a result, 2025 revenue totaled NT$4.6 billion, representing a 7.67% decrease from the previous year. Net income after tax was NT$304 million, with earnings per share of NT$6.22. For more details on operating results, please refer to the "Financial Overview" section of the 2025 Annual Report.

Sensortek supports green bond initiatives as part of its commitment to responsible investment. The Company added a new investment of NT$4.88 million in green bonds in 2025 (Bond Abbreviation: FENC E2 Sustainability; Code: 140202). This bond obtained green bond qualification approval from the Taipei Exchange.

Historical Revenue and Net Income After Tax

Unit: NT$ thousand



Unit: NT$ thousand

		2022	2023	2024	2025
Historical Revenue and Profit/Loss	– Operating Revenue	4,025,559	4,542,817	4,940,683	4,561,864
	– Operating Costs	2,463,434	3,228,451	3,767,572	3,743,908
	– Gross Profit	1,562,125	1,314,366	1,173,111	817,956
	– Operating Expenses	670,661	656,513	665,772	657,186
	– Selling Expenses	96,903	105,142	107,037	108,398
	– Administrative Expenses	90,152	87,366	89,898	75,364
	– Research and Development Expenses	483,589	463,925	468,837	473,424
	– Expected Credit Impairment Losses	17	80	0	0
	– Other Income and Expenses	21	21	39	46
	– Operating income	891,485	657,874	507,378	160,816
	– Non-Operating Income (Expenses)	99,298	122,813	118,328	146,342
	– Profit Before Tax	990,783	780,687	625,706	307,158
	– Income Tax Expense	148,010	105,171	85,229	2,867
	– Net Income	842,773	675,516	540,477	304,291
	– Other Comprehensive Income (Net of Tax)	(63,512)	72,886	(13,666)	5,884
	– Total Comprehensive Income	779,261	748,402	526,811	310,175
	– Earnings Per Share (NT$)	17.23	13.81	11.05	6.22
GRI-Related Disclosure Information	– Employee Salaries and Benefits	516,110	490,639	476,542	431,062
	– Interest and Dividend Payments	1,467,743	733,849	619,618	492,300
	– Interest Expenses	364	160	8,210	3,174
	– Dividend Payments	1,467,379	733,689	611,408	489,126
	– Community Investment Expenditures	587	598	555	561
Government Grants/ Payments to Governments	– Other Government Financial Assistance	64,858	50,306	55,813	47,106
	– Payments to Government	141,010	103,656	89,012	24,733
R&D Expenses as % of Revenue		12.01%	10.21%	9.49%	10.38%
Retained Economic Value		15,814	(57,969)	(79,564)	(136,717)

Note: Retained economic value = "Economic value generated" – "Economic value distributed."

Role in the Industry Value Chain

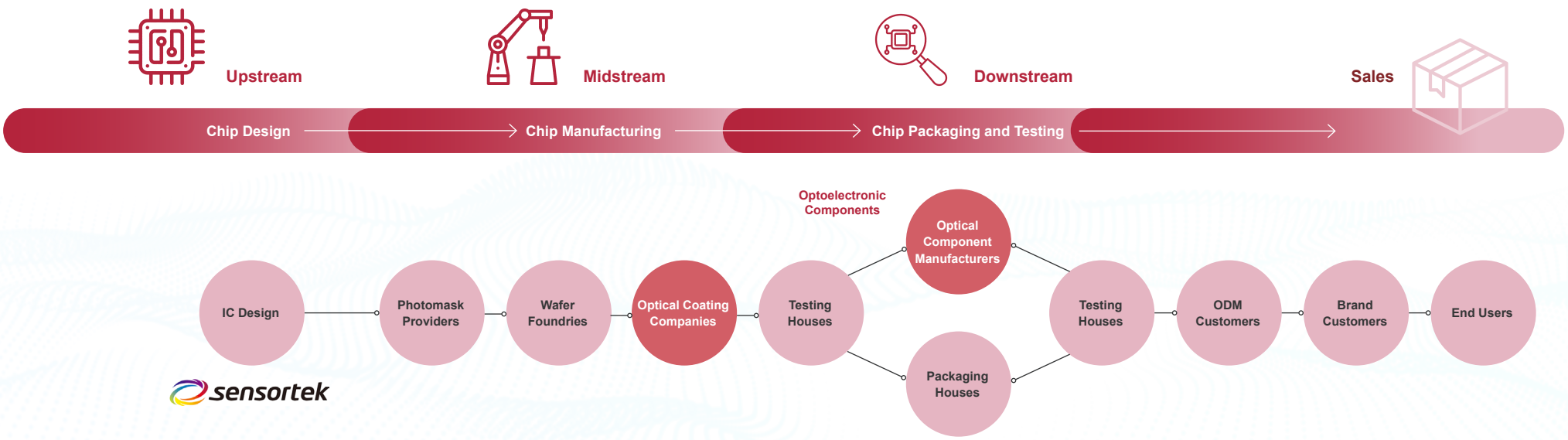
Sensortek is a professional sensing IC design company located upstream in the semiconductor industry value chain, responsible for the design of ICs and related systems. The Company outsources wafer fabrication to professional foundry partners, followed by wafer inspection, dicing, packaging, and IC testing performed by specialized assembly and testing service providers. The Company primarily adopts a sales model through distributors. After product manufacturing is completed, products are delivered from distributors' warehouses worldwide to brand manufacturers (end customers) for integration into finished products, which are then sold to end consumers globally.

Throughout the chip production process, Sensortek maintains long-term collaborative partnerships with midstream and downstream industry players through a specialized division of labor. This includes MEMS process optimization with wafer foundries, and customized packaging solutions with packaging houses to support optical module design. The Company has accumulated sufficient customized molds and test fixtures to ensure both production capacity and flexibility.

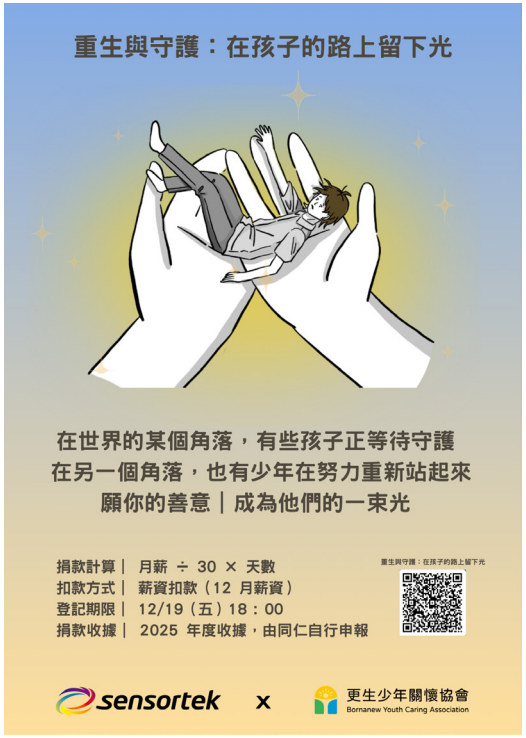
The Company's major wafer foundry, packaging, and testing partners are located in Taiwan and other Asian regions to enhance supply chain resilience.

Compared with the previous reporting period, there were no significant changes in the Company's organizational activities, products, services, markets served, supply chain, or downstream entities associated with its activities.

Sensortek in the Semiconductor Industry Value Chain



1.4 Social Impact



Sensortek demonstrates its commitment to supporting rural education by extending care and resources to Qingshui Elementary School in Xinpu Township, Hsinchu County. Through its community outreach efforts, the Company helped the school renovate its ecological fish pond, handwashing facilities, activity space lighting, and fans. The Company also supported students' participation in competitions and repaired the school's only bus, enabling all students to broaden their horizons and explore greater opportunities.

Charitable Donations

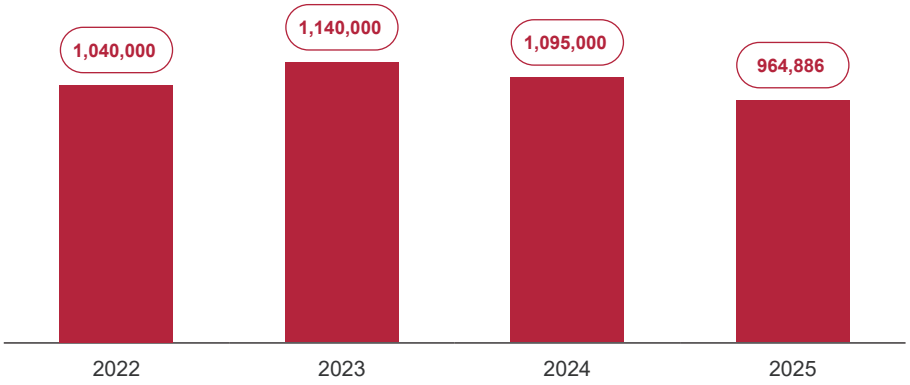
Sensortek is committed to fulfilling its corporate social responsibility by making regular monthly charitable donations and providing long-term support to organizations and foundations, including the Sunshine Social Welfare Foundation, Miaoli County Yu-An Educational and Nursing Institute, and the Taiwan Fund for Children and Families. Each year, the Company develops a charitable initiative to encourage employees to participate in fundraising efforts. In 2025, under the theme "Rebirth and Protection: Keeping Love Alive," the Company donated to the Bornanew Youth Caring Association to support youth protection programs, including services for juveniles involved with the justice system and those facing adversity, youth vocational training and employment communities, and child and youth empowerment development programs. In addition, the Company participated in the "Children and Youth Education Assistance Program" organized by the Garden of Hope Foundation to help disadvantaged children pursue their education dreams, as well as donated to the Dog Home Association.

In 2025, combined contributions from the Company and the Good Coffee Fund (proceeds from the employee self-service coin-operated coffee machines) totaled NT$960,000.



Social Contributions Over the Years

Unit: NT$



Material Donations

The Company makes annual donations of used computers to the ASUS Foundation, participating in ASUS's "Reverse Logistics Recycling, Recycled Computer Donation, and Love the Earth Project." Through this initiative, retired information technology products collected through recycling channels are refurbished into reusable computers and donated to disadvantaged groups, helping bridge the digital divide while reducing environmental pollution and promoting environmental protection. As of the end of 2025, cumulative donations have helped reduce carbon emissions by 3.956 metric tons of CO_2—equivalent to saving approximately 329.624 trees from being cut down (Source: ASUS Foundation)

Cultivating Technology Talent

Sensortek aims to integrate academic and industry resources to enhance the level of sensor technology in Taiwan and improve its international competitiveness. Over the years, we have collaborated with academic institutions such as National Taiwan University, National Central University, National Tsing Hua University, National Yang Ming Chiao Tung University, and National Formosa University. We have also established partnerships with the NTU System-on-Chip Center and National Tsing Hua University's "Micro Sensors and Actuators Technology Consortium." Additionally, through campus lectures and the recruitment of R&D substitute military service candidates, we develop talents in related industries, nurturing outstanding professionals in Taiwan's sensor field.

To support local education and provide students with practical work experience, Sensortek partnered with nearby universities in Hsinchu County, and the students received hands-on training. The cooperation details for 2025 are as follows:

Category	University	Headcount	Duration
Off-Campus Internship	Minghsin University of Science and Technology	1	June 2024 to June 2025
		1	June 2025 to June 2026

sensortek



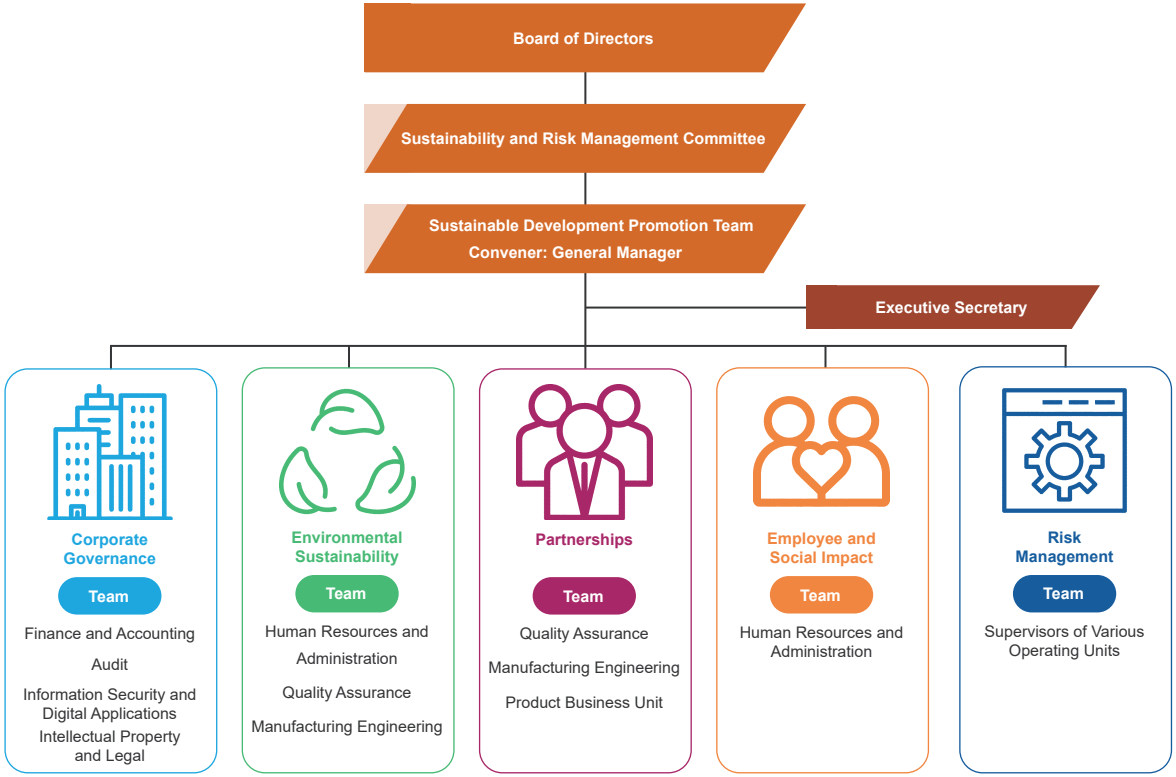
Identifying Impacts

Sensing the Drivers of Sustainability

2.1 Sustainability and Risk Governance

Sustainability and Risk Governance Mechanisms

Sensortek is committed to fulfilling its sustainability management commitments and has established the "Risk Management Policy and Procedures," which has been formally approved by the Board of Directors as the Company's highest guiding principle for enterprise-wide risk identification and control. To fulfill its governance responsibilities, Sensortek established the Sustainability and Risk Management Committee under the Board of Directors as the Company's highest-level sustainability decision-making body. More than half of the committee members are independent directors, and the committee is chaired by an independent director to ensure the fairness and transparency of decision-making processes. The committee oversees the Sustainable Development Promotion Team, convened by the General Manager and executed by relevant functional departments. This structure assists the Board of Directors in promoting sustainability development initiatives and implementing risk management practices. By integrating sustainability risk management into business operations and daily management processes, the Company ensures that its sustainability strategies are effectively embedded in routine operations, thereby achieving steady business performance and advancing toward long-term corporate sustainable development goals.





The convener of the Sustainable Development Promotion Team regularly reports risk management-related matters to the Sustainability and Risk Management Committee and the Board of Directors. The reports cover sustainability issues of concern to the Company's operations and stakeholders, implementation results of sustainability initiatives, and future plans. The Sustainability and Risk Management Committee and the Board of Directors review the progress of relevant strategies and urge the management team to make necessary adjustments.

2025 Reporting to the Board on the Implementation of Corporate Sustainability Initiatives

Risk assessment of sustainability issues, risk management policies, guidelines, performance, and objectives

Sustainability development and risk management implementation status

- Greenhouse gas reduction progress
- Stakeholder concerns and communication activities
- Corporate governance operations (including Information Security and intellectual property management) and implementation of ethical business practices

Sustainability information management

- Evaluation of assurance provider competence for sustainability information
- Greenhouse gas inventory and assurance status
- Sustainability report

Risk and Opportunity

Sensortek integrates sustainability development into its existing risk management framework to enhance team members' engagement, satisfaction, and productivity. In addition, the Company strengthens relationships with key stakeholders, including customers, suppliers, investors, and employees. Our supply chain, operations, and markets continuously face challenges, including risks such as extreme weather events exacerbated by climate change, geopolitical risks, talent shortages, and material supply issues. We remain focused on identifying, assessing, quantifying, and managing sustainability-related risks and opportunities (for risk assessment methods and results, please refer to the Materiality Identification and Analysis and Sustainability Issue Management Approach sections). Relevant risk management strategies and objectives are established, with progress regularly reported to the Sustainability and Risk Management Committee and presented to the Board of Directors on March 4, 2025.

Education and Training

2025 Risk Management Awareness Training	Completion Rate
Intellectual Property Management	99%
Information Security	98%
Environmental Risks	100%
Patent Infringement Risks	67%

Emerging Risks

With the continuous tightening of global regulatory requirements, rapid development of emerging technologies, and threats posed by climate change, the semiconductor industry faces significant uncertainties in risk management. To proactively address these trends, Sensortek has established an Emerging Risk Management Mechanism to further enhance the efficiency and effectiveness of risk control.



01 Annual Emerging Risk Identification

Risk Data Collection:

Gather internal and external risk events, referencing risk research reports published by domestic and international institutions to initiate the emerging risk identification process.

Risk Factor Identification:

Identify risk factors that may impact Company operations, including technological changes, market volatility, regulatory changes, and climate change.



02 Risk Assessment

Risk Analysis:

Each department evaluates the potential impact and scope of identified risk factors based on the Company's scale, business nature, and likelihood of occurrence.

Risk Measurement:

Assess the severity and probability of risks, analyzing their potential impact on operations, finances, and reputation.



03 Risk Management

Risk Control Measures:

Develop and implement management measures to mitigate the impact of each risk factor on Company operations.

Risk Mitigation:

Based on assessment results, adopt specific risk reduction and preventive measures for certain risk factors.



04 Risk Reporting and Feedback

Risk Reporting:

Regularly report to management and the Board of Directors on the types of emerging risks, their potential impacts, and response measures to ensure company-wide awareness and attention.

Regular Review:

Periodically review the effectiveness of risk management strategies and measures, adjusting and improving them in line with the latest risk trends and internal and external changes to ensure continuous improvement and dynamic adaptation.

2.2 Identification and Engagement of Key Stakeholders

Stakeholder Engagement

During its operations, Sensortek continuously maintains positive interactions with various stakeholders and is committed to becoming a sustainable partner while fulfilling its responsibilities as a corporate citizen. The Company has established a dedicated Stakeholder Section on its official website to provide transparent and diversified communication channels, facilitating communication and the exchange of opinions with stakeholders. The Company follows the AA1000 Stakeholder Engagement Standard (AA1000 SES) developed by AccountAbility and evaluates stakeholders based on five key dimensions: dependency, influence, level of concern, responsibility, and diverse perspectives. In 2022, after assessment and discussions conducted by senior executives responsible for promoting sustainability initiatives, Sensortek identified four major stakeholder categories: customers, employees, shareholders, and suppliers. In 2025, the Sustainable Development Promotion Team reviewed the results and confirmed that there were no significant changes; the identified key stakeholder categories remain consistent with the previous reporting year.

Stakeholder Engagement and Communication

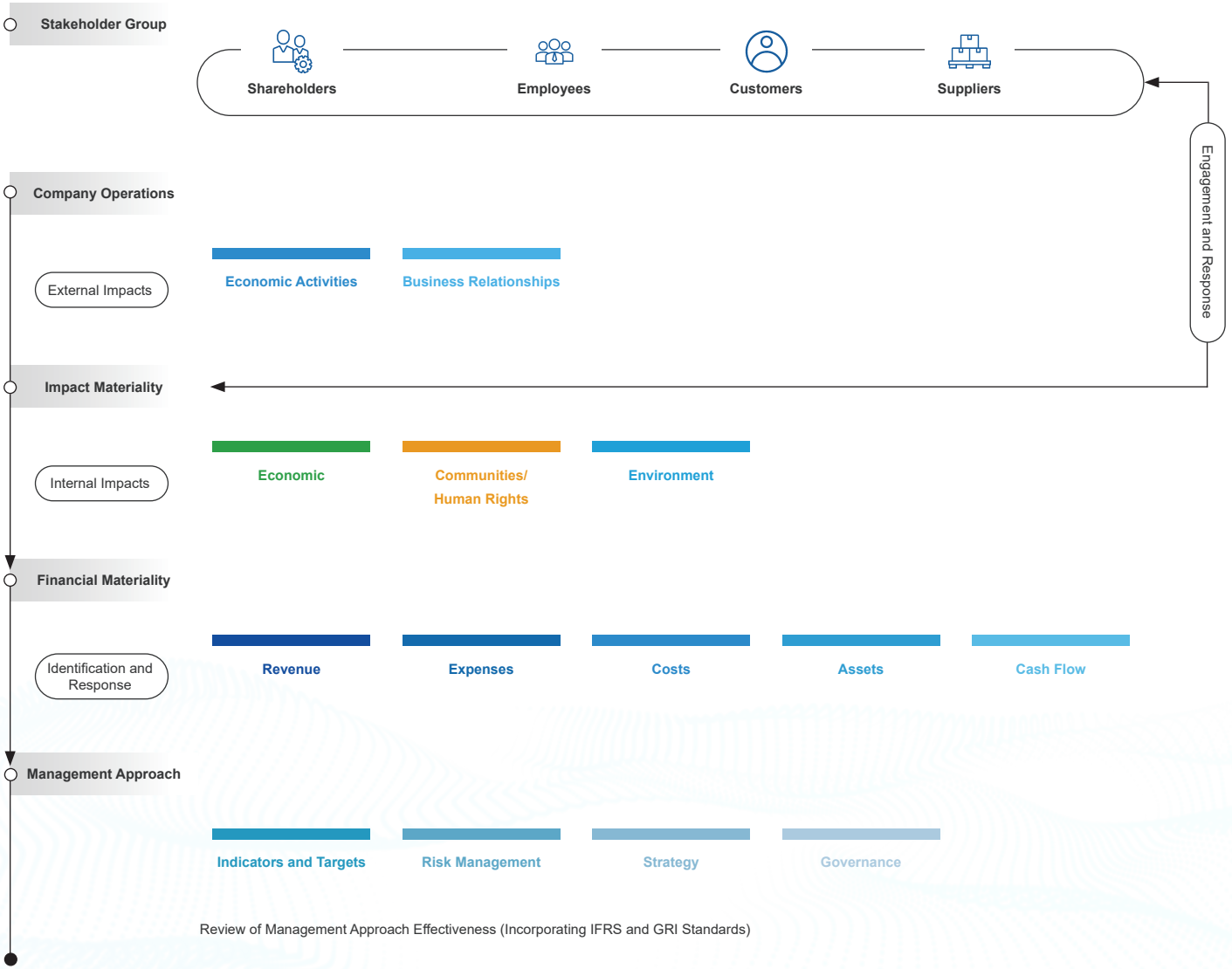
Stakeholder Group	Customers		Employees		Shareholders		Suppliers	
Meaning to Sensortek	Sensortek is a pioneer in the field of sensor chips for consumer electronics. With customers serving as the driving force for innovation, the Company is committed to developing sensor chips across diverse application areas, while continuously improving product quality and reliability. Sensortek provides customers with comprehensive sensor chip solutions, aiming to create innovative products with irreplaceable competitiveness in the market.		A professional and stable talent base is a key factor in maintaining sound business operations and enhancing organizational competitiveness. Therefore, Sensortek offers diverse and innovative reward and benefit programs to meet the expectations of employees and further enhance their contributions to the team, helping achieve the Company's operational goals.		Responsible investment is gaining attention, and investors are increasingly focused on Sensortek's sustainability performance. Sustainable operations and information transparency have become priorities for the Company. Ongoing communication with shareholders and key investors regarding sustainability strategies and outcomes is a critical factor for continued growth.		Supply chain management and carbon management have become important trends in the technology industry. As an upstream semiconductor sensor chip design company, Sensortek has built long-term collaborative partnerships with midstream and downstream manufacturers. The Company is committed to strengthening the resilience of its supply chain and promoting sustainable development in environmental and social aspects through close cooperation.	
Key Topics of Concern	Innovation Management	Sustainable Supply Chain	Innovation Management	Talent Attraction and Retention	Business Ethics	Occupational Safety and Health	Financial Performance	Talent Development
	Business Ethics	Information Security	Product Quality	Diversity, Inclusion, and Equality	Information Security	Climate Change Response	Business Ethics	Talent Attraction and Retention
	Product Responsibility		Occupational Safety and Health		Financial Performance		Occupational Safety and Health	
Responsible Department	Marketing and Sales/Quality Assurance		Human Resources and Administration		Finance and Accounting		Manufacturing Engineering/Quality Assurance	

Stakeholder Group	Customers	Employees	Shareholders	Suppliers
Engagement Method/ Frequency	• Customer satisfaction survey (annual) • Customer audits (as needed)	• Employee Welfare Committee (quarterly) • Performance reviews (semiannual) • Training and education (as needed) • Labor-management meetings (quarterly) • Annual company meeting (annually) • Cross-department manager communication meetings (semiannually) • Internal website or email announcements (as needed) • Employee complaint box/Welfare Committee suggestion box (as needed) • EAP employee assistance mailbox • Newcomer Orientation Camp (annually)	• Investor briefings (as needed) • Annual shareholders' meeting (annual) • Market Observation Post System/Company website announcements (as needed)	• Quality meetings (monthly) • Supplier audits (semiannual/annual) • Supplier Sustainability Risk Assessment (annually) • Conflict Minerals Survey (annually)
Engagement Outcomes	• Conducted 1 on-site customer audit • Conducted 1 customer satisfaction survey	• Average employee training hours: 11.32 hours • Held 4 Employee Welfare Committee meetings • Held 4 labor-management meetings • Published monthly EAP news articles (12 issues) • Held 2 cross-department manager communication meetings • Conducted 1 Newcomer Orientation Camp • Held 1 Company annual meeting	• Held 1 shareholders' meeting • Participated in 5 investment forums	• Conducted annual supplier audits for 10 suppliers (including 7 on-site audits) • Conducted sustainability risk assessment for 1 new supplier and annual sustainability risk assessment for 29 suppliers • 1 new supplier signed the "Declaration of Non-Use of Environmentally Hazardous Substances" • Conducted the latest conflict minerals survey with 30 suppliers • 1 new supplier signed Sensortek's "Supplier Code of Conduct" • 13 key suppliers submitted the "Supplier Code of Conduct Self-Assessment Form"
Corresponding Chapter	Ch 4. Pursuing Innovation Sensing the Design Excellence in Product R&D Ch 6. Connecting Partners Sensing the Tightness of Value Chain Integration	Ch 7. Diversity and Inclusion Sensing Workplace Balance	Ch 1. Sensortek Explorer of Sensing Technology Ch 3. Implementing Governance Sensing the Growth of Business Operations Ch 4. Pursuing Innovation Sensing the Design Excellence in Product R&D	Ch 6. Connecting Partners Sensing the Tightness of Value Chain Integration

Note: In 2026, Sensortek reassessed stakeholders' sustainability issue priorities.

2.3 Identification and Analysis of Material Topics

Sensortek conducts a sustainability materiality assessment and identification process annually. In 2025, the Company continued to adopt the Double Materiality principle, based on GRI 3: Material Topics 2021, while also referencing the sustainability disclosure guidelines under the IFRS Sustainability Disclosure Standards and the European Sustainability Reporting Standards (ESRS) regarding sustainability impacts. Sustainability impacts were categorized into Impact Materiality and Financial Materiality. Through a six-stage systematic process for identifying sustainability impacts, the Company assessed both external impacts arising from its operations on society, the environment, stakeholders, and human rights, and internal financial impacts resulting from resource investments made in response to external impacts. The Company ultimately consolidated the internal and external impact assessment results to develop the final sustainability impact analysis, which served as the basis for prioritizing sustainability information disclosure. Additionally, responsible departments within Sensortek develop policies, action plans, and target settings for each topic based on the impact assessment results.



Sustainability Impact Assessment Methodology

01 Understanding Organizational Context

- Based on the Company's operational activities, the Company comprehensively referenced sustainability reporting frameworks (GRI and SASB), international sustainability assessment indices (MSCI, S&P CSA, and CDP), and sustainability practices of benchmark companies to collect relevant sustainability issues and trends, which were consolidated into 19 sustainability issues.
- The Company identified the key concerns and potential impacts of four categories of key stakeholders, analyzed the potential impacts arising from economic activities within its operations and business relationships across the upstream and downstream value chain, and consolidated the assessment results into 11 sustainability issues after comprehensive consideration.

02 Identifying Impact Materiality of External Impacts

- The Company conducted materiality assessment workshops and invited the heads of responsible departments for each topic to participate. Based on the list of 11 sustainability issues, the Company conducted an in-depth analysis of the actual/potential and positive/negative impacts generated by its operational activities and business relationships across the value chain (including upstream suppliers, the Company's own operations, and downstream customers) on environmental, social (including human rights), and other aspects. The Company then identified and prioritized issues based on Impact Materiality.
- Impact Materiality Assessment Method:
  - Negative impact materiality: severity (scale, scope, remediability) x likelihood
  - Positive impact materiality: benefit level (scale, scope) x likelihood

03 Identifying Financial Materiality of Internal Impacts

- Based on the Impact Materiality assessment results of the 11 sustainability issues, the heads of responsible departments further evaluated the actual or potential direct/indirect financial impacts in the short, medium, and long term arising from external opportunities and risks affecting the Company's operations. The Company then identified and prioritized issues based on Financial Materiality.
- Financial Materiality Assessment Method:
  - Financial materiality: operational impact x likelihood

Note: The degree of impact was assessed with reference to financial statement materiality measurement practices. After analyzing the relevance of various financial indicators to the Company's value, the Company used 2024 net profit after tax as the benchmark for measuring financial materiality. Financial impacts include relevant financial statement information associated with revenue, costs, expenses, cash flows, financing, and other related items.

04 Developing Sustainability Issue Management Approaches

- The Company consolidated the assessment results of Impact Materiality and Financial Materiality for each sustainability issue. The Sustainable Development Promotion Team reviewed and adjusted the results based on future operational plans to ensure alignment between sustainability initiatives and business strategies. After completing the final identification and prioritization of sustainability issues, the assessment results were submitted for approval by relevant department heads. Each responsible department then formulated policies, action plans, and targets for the respective sustainability issues based on the assessment results.

05 Incorporating Governance and Responsibility

- The final sustainability issue assessment results and sustainability targets were submitted to the Sustainability and Risk Management Committee for approval and subsequently presented to the Board of Directors, which approved the results on March 3, 2026. A total of eight issues were identified as material topics.

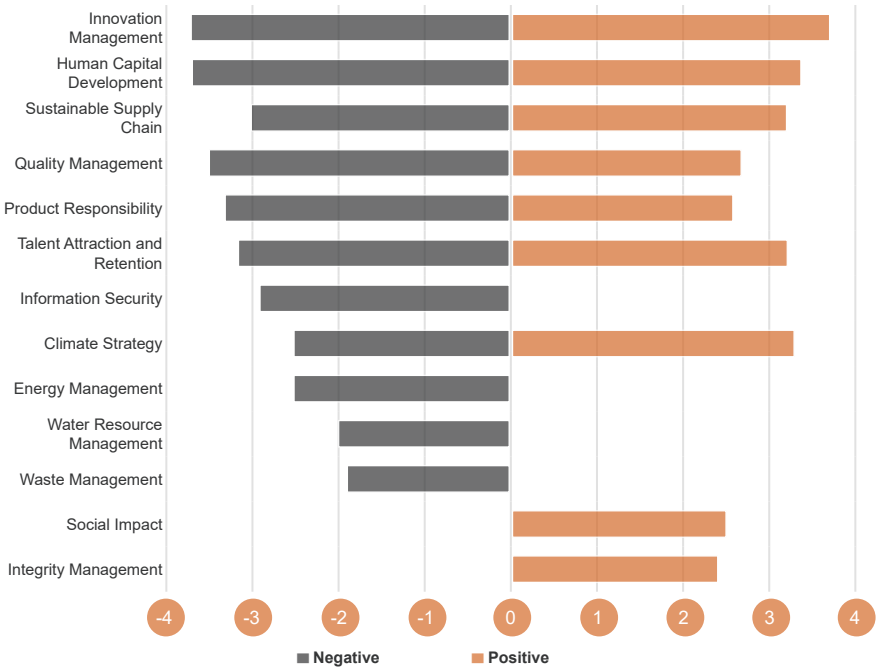
06 Aligning with Sustainability Reporting Topics and Indicators

- Based on the approved assessment results, the Sustainable Development Promotion Team aligned the identified material topics with the four GRI topic standards and the Semiconductors industry under the Technology and Communications sector of SASB Standards as the basis for disclosures in this sustainability report.

Impact Assessment Ranking and Matrix

Based on the results of the Double Materiality assessment, the Company identified eight material topics with significant negative impacts and five material topics with significant positive impacts. In addition, three secondary negative topics and two secondary positive topics were identified as issues requiring ongoing attention. Following a comprehensive review and evaluation by the Risk Management Working Group under the Sustainable Development Promotion Team, the Company designated the following eight topics with significant negative impacts as priority disclosure topics in this report: Innovation Management, Human Capital Development, Sustainable Supply Chain, Quality Management, Product Responsibility, Talent Attraction and Retention, Information Security, and Climate Strategy. The report presents the management approaches and performance outcomes for each of these topics.

The Company continued to apply the Double Materiality approach in this year's materiality assessment. Compared with the previous reporting year, Economic Influence was removed from the list of material topics, while Quality Management was added.



Impact Materiality				Financial Materiality				Double Materiality			
Negative		Positive		Negative		Positive		Negative		Positive	
1	Product Responsibility	1	Sustainable Supply Chain	1	Sustainable Supply Chain	1	Innovation Management	1	Innovation Management	1	Innovation Management
2	Talent Attraction and Retention	2	Climate Strategy		Human Capital Development		Quality Management		Human Capital Development	2	Human Capital Development
3	Innovation Management	3	Human Capital Development	3	Innovation Management	2	Human Capital Development	3	Sustainable Supply Chain	3	Climate Strategy
	Quality Management	4	Innovation Management	4	Information Security		Social Impact	4	Quality Management	4	Talent Attraction and Retention
5	Climate Strategy	5	Talent Attraction and Retention		Quality Management	5	Talent Attraction and Retention	5	Product Responsibility	5	Sustainable Supply Chain
	Human Capital Development	6	Product Responsibility	6	Product Responsibility	6	Climate Strategy	6	Talent Attraction and Retention	6	Quality Management
7	Sustainable Supply Chain	7	Integrity Management		Talent Attraction and Retention	7	Sustainable Supply Chain	7	Information Security	7	Product Responsibility
8	Energy Management	8	Quality Management		Energy Management		Product Responsibility	8	Climate Strategy	8	Social Impact
9	Information Security	9	Social Impact	8	Water Resource Management	9	Integrity Management	9	Energy Management	9	Integrity Management
10	Water Resource Management				Social Impact			10	Water Resource Management		
	Waste Management			11	Climate Strategy			11	Waste Management		

Note: Topics highlighted in red represent material topics, while those highlighted in green represent secondary topics of concern.

Material Sustainability Topics and Standards Alignment

A review of the 31 GRI sustainability reporting standards was conducted to map them against the identified material topics. Four relevant GRI standards and two custom topics were selected, along with corresponding SASB semiconductor industry indicators, to initiate the preparation of this report.

Material Topics	Impact Aspect	Impact Aspect			Value Chain Impact Scope				Corresponding GRI Standards or SASB Indicators
		Economic	Environmental	Social (including Human Rights)	Upstream Suppliers	Tier-1 Suppliers	Sensortek	Customers	
Innovation Management	Negative	●	●		●	●	●	●	• Custom topic: energy consumption and efficiency
	Positive	●	●	●	●	●	●	●	
Human Capital Development	Negative			●			●		• GRI 404: Training and Education 2016
	Positive			●		●	●	●	
Sustainable Supply Chain	Negative		●	●	●	●	●	●	• GRI 204: Procurement Practices 2016 • TC-SC-440a.1 Materials Sourcing
	Positive	●	●		●	●	●	●	
Quality Management	Negative	●				●	●	●	• TC-SC-410a.1 Product Lifecycle Management
Product Responsibility	Negative	●	●		●	●	●	●	• TC-SC-410a.1 Product Lifecycle Management
Talent Attraction and Retention	Negative			●			●	●	• GRI 401: Employment 2016 • TC-SC-330a.1 Recruiting & Managing a Global & Skilled Workforce
	Positive			●			●	●	
Information Security	Negative	●		●		●	●	●	• Custom topic: Information Security incidents
Climate Strategy	Negative	●	●			●	●	●	• GRI 305: Emissions 2016 • TC-SC-110a.1, TC-SC-110a.2 Greenhouse Gas Emissions
	Positive	●	●			●	●	●	

Impact Timeframe of Material Sustainability Topics

Material Topics	External Sustainability Impact Description		Internal Financial Impact Description	Impact Timeframe		Primary Impact Type		Impact Category
				Already Occurred	1-2 years	Direct	Indirect	
Innovation Management	Negative	Pressure from product sensitivity requirements and R&D timelines. Risk associated with innovation and development of new materials.	If product innovation and development fail to meet customer expectations, this may delay customer product launches, damage trust, result in lost orders, and negatively impact financial performance. Failure in new material innovation and development may result in increased R&D expenditures and inefficient use of resources.		●	●		Risk ↑
	Positive	Optimizing IC design capabilities improves sensing technologies and supports the development of emerging applications.	Launching new products attracts new customers and orders, driving revenue growth.		●	●		Revenue ↑
Human Capital Development	Negative	Ineffective talent attraction, retention, and development may result in lower employee engagement and the risk of gaps in knowledge and technical succession.	If employee skills fail to keep pace with the innovation demands of advanced smartphone applications, the Company's product competitiveness may decline, potentially leading to order losses and financial impacts.	●		●		Risk ↑
	Positive	Establishing comprehensive talent cultivation and career development mechanisms enhances employee value.	Aligning human capital with business growth and technological innovation needs maintains the Company's competitiveness in the industry.	●		●		Opportunity ↑
Sustainable Supply Chain	Negative	Poor ESG performance by suppliers may indirectly damage Sensortek's reputation, sales, and environmental standing. Risk of raw material shortages.	Continued supplier underperformance could limit supplier options, requiring order transfers that increase costs. Driven by strong market demand for AI-enabled terminal products, shortages of critical raw materials may lead to increased costs.		●	●		Cost ↑
	Positive	By internalizing the stringent ESG requirements of international leading customers and proactively requiring or assisting upstream suppliers in compliance, the Company enhances the technical capabilities and management maturity of the local supply chain. In response to geopolitical risks, the Company develops a diversified supply chain to strengthen supply chain resilience.	By collaborating with supply chain partners to implement sustainable management practices and jointly addressing customers' sustainable design requirements, the Company accelerates the capture of market opportunities. Effective diversification of geopolitical risks reduces financial impacts.	●		●		Opportunity ↑
Quality Management	Negative	Products require multi-party collaboration with outsourced suppliers. Quality issues may impact customers' mass production schedules.	Quality incidents may result in product returns or compensation claims, leading to increased costs.	●		●		Cost ↑
Product Responsibility	Negative	Stricter international regulations on substances of concern (e.g., PFAS).	Suppliers unable to comply with regulations or customer requirements may face exclusion. Lack of alternatives could lead to additional development and validation costs or even supply disruptions.	●		●		Cost ↑
Talent Attraction and Retention	Negative	Challenges in maintaining the retention rate of key talent.	Expanding recruitment channels to attract diverse talent pools increases hiring costs.		●	●		Cost ↑
	Positive	Providing competitive benefits and compensation attracts top talent, making human capital a driver of sustainable development.	Improving or optimizing retention mechanisms reduces turnover and associated costs (recruitment, delays, etc.).		●	●		Cost ↓
Information Security	Negative	Rapidly evolving cyber threats, intensified by AI applications, are increasing vulnerabilities in hardware and software.	Enhancing cybersecurity requires higher investments in equipment, systems, consulting, and audits, raising management costs. Risks also include potential ransomware incidents and data loss, resulting in financial damages.		●		●	Risk ↑
Climate Strategy	Negative	Increasing customer and regulatory requirements for carbon reduction.	Pressures from stakeholders accelerate climate strategy implementation. As a fabless semiconductor company, Sensortek relies on foundry and material suppliers, which would be directly impacted by supply disruptions. A lack of alternative suppliers may result in supply interruption risks, leading to declines in revenue and market share, as well as increased costs.		●	●		Risk ↑
	Positive	Increasing renewable energy use reduces environmental impacts. Integrating low-power or fewer light-emitting components into new optical IC products helps conserve resources and improve efficiency.	Collaborating with suppliers ensures that materials and production meet high environmental standards, aligning with global climate requirements and reducing overall risks.	●		●		Risk ↓

2.4 Sustainability Issue Management

Material Topic

Quality Management and Product Responsibility

– **Policy**		Establish a quality and environmental substance management system in accordance with the ISO 9001 framework to ensure products provided by outsourced suppliers comply with international environmental protection regulations and customer requirements for green product certifications.
– **Commitment**		• Implement green design for products, process raw materials, and strengthen green product management to ensure both corporate products and the supply chain align with international sustainability trends to demonstrate the enterprise's commitment to environmental sustainability. • Establish a comprehensive quality management system, and adhere to the P-D-C-A continuous improvement model to achieve maximum customer satisfaction with the most competitive costs and quality.
– **Management Responsibility**		• Sustainable Development Promotion – Partnerships Team • Business Unit (Deputy General Manager)/Manufacturing Unit (Director)/Quality Unit (Deputy General Manager)
– **Goals**	**Short-term (1-2 years)**	• Continue compliance with the latest international RoHS, Halogen-Free, REACH environmental regulations, and customer environmental substance requirements. • Continue requiring suppliers to procure conflict-free raw materials, achieving 100% usage of certified minerals. • Establish a GPM material review checklist to monitor the progress of environmental data submissions for materials. • Establish a Green Product Management System, actively monitor and promote updates on international regulations, and provide regulatory training at least semi-annually.
	Mid-term (3-5 years)	• Conduct environmental meetings with suppliers that have overdue responses to exchange insights on environmental issues and review the results of assessment and management practices. • Regularly review and update the Environmental Substance Management Policy to remain aligned with global environmental requirements.
	Long-term (5-10 years)	• Continuously comply with international substance restriction regulations, ensuring that production processes and final products prioritize customer health and safety. Strictly prohibit the use of any materials harmful to human health or the environment, providing 100% safe products, and jointly achieving sustainability goals.
– **Action Plans**		• Establish a green product management system to conduct information-integrated management with supply chain partners through the platform. • Periodically track and update the latest international environmental protection regulations and green product certifications. • Periodically execute evaluations for new and qualified suppliers and promote supplier quality improvement counseling projects. • Convene new product mass production review meetings to ensure stable mass production quality, reduce product returns, and enhance customer satisfaction.
– **Annual Results**		• Established an environmental management performance evaluation mechanism and completed an environmental meeting with one supplier to facilitate communication and exchange on environmental issues. • Promoted the latest environmental regulations and knowledge through the Green Product Management System platform. • Achieved 100% product environmental surveys and compliance through the Green Product Management System. • Continued to maintain SONY Green Partner (GP) certification and Samsung Eco-Partner certification.
– **Tracking and Review Mechanism**		• Use the Green Product Management System to periodically issue supplier announcements on the latest REACH regulations, international regulatory updates, and environmental protection knowledge. Review product material data to ensure compliance with the latest requirements. • Through the Supplier Management System, the Company monitors supplier evaluation results, conducts monthly tracking of monthly evaluation results, reviews qualified supplier assessment results semiannually, and follows the audit plan to track annual audit and evaluation results, continuously reviewing suppliers' quality management capabilities. • The Environmental Substance Management Team reviews all product material substance lists and environmental testing reports daily based on the GPM pending review list. The team monitors suppliers' submission progress and material compliance status, reviews progress during weekly meetings, and reports the results annually at management review meetings.
– **Stakeholder Engagement**		• Regularly gather information from international environmental organization websites, chemical policy advocacy sites, newsletters, and ad-hoc environmental seminars. Collect customer environmental specifications and participate in customer supply chain environmental training. Summarize the latest international and customer requirements, proactively distribute and collect surveys from suppliers.

Material Topic

Human Capital Development

– **Policy**		Plan talent development strategies and formulate competency development blueprints according to job grades in order to integrate corporate targets, visions, and core values to accumulate sustainable talent momentum and realize the corporate vision.
– **Commitment**		Establish a comprehensive talent training framework to provide appropriate self-development targets, complementary training, and learning resources for employees across all job grades to support their competency refinement and career development.
– **Management Responsibility**		• Sustainable Development Promotion – Employee and Social Impact Team • Human Resources and Administration/General Manager
– **Goals**	**Short-term (1-2 years)**	• Provide training programs and diversified learning channels tailored to employees at all levels.
	Mid-term (3-5 years)	• Continue organizing advanced technology forums and training courses to enhance employees' innovation capabilities and technical expertise.
	Long-term (5-10 years)	• Align the talent development strategy with the Company's vision and roadmap to maintain its leading position in technology and operations.
– **Action Plans**		• Execute post-course satisfaction surveys and learning effectiveness evaluations. • Implement training plans for employees across all job grades and provide diversified learning channels.
– **Annual Results**		• Increased average employee training hours to 11.32 hours (up from 11.14 hours in 2024). • Obtained the qualification of the 8th Potential Mittelstand Enterprise under the "Taiwan Mittelstand Enterprise Leap Program" by the Ministry of Economic Affairs, meeting the qualification requirements for the Enterprise Human Resource Improvement Program administered by the Workforce Development Agency of the Ministry of Labor.
– **Tracking and Review Mechanism**		• Conduct course satisfaction surveys and assess learning effectiveness through training program questionnaires.
– **Stakeholder Engagement**		• Employees can provide feedback through two annual performance evaluations, including comments on work resources and professional development courses.

Material Topic

Talent Attraction and Retention

– **Policy**		The Company adheres to international human rights conventions, the Labor Standards Act, and the Gender Equality in Employment Act. Based on the principles of inclusiveness and respect, the Company recruits and appoints talent while establishing a fair and competitive compensation system to foster a positive employer brand image.
– **Commitment**		With the vision "Sensing the True Life, Connecting a Beautiful Future: Your Distinctiveness Begins at Sensortek," the Company enables employees to discover their self-worth and fulfill their career development at work, while attracting and retaining key talent through a healthy, safe, and comprehensively beneficial workplace environment.
– **Management Responsibility**		• Sustainable Development Promotion – Employee and Social Impact Team • Human Resources and Administration/General Manager
– **Goals**	**Short-term (1-2 years)**	• Establish diverse recruitment channels to attract outstanding talent (target: new hire rate ≥5%; turnover rate: 5%-10%).
	Mid-term (3-5 years)	• Provide an innovative and challenging work environment to unleash employees' potential.
	Long-term (5-10 years)	• Strengthen technology talent development and establish a strong employer brand image.
– **Action Plans**		• Establish diversified recruitment channels. • Annually review the industry competitiveness of remuneration and benefits. • Promote physical and mental health care alongside a healthy workplace environment. • Collect employee feedback through biannual performance evaluations.
– **Annual Results**		• The new hire rate was 11.90% and the turnover rate was 9.05% in 2025. • Conducted employee satisfaction surveys covering administrative services, workplace environment, training and development, and employee activities, with a response rate of 11.33%. Collected employee feedback through two performance reviews and held improvement meetings. • In 2025, the average salary of full-time non-managerial employees exceeded the average level of OTC semiconductor companies.
– **Tracking and Review Mechanism**		• Regularly discuss the Company's operational status, workforce changes (including personnel movements), financial performance, product development, and other business developments during monthly management meetings.
– **Stakeholder Engagement**		• Employees can provide feedback through performance evaluations, covering Company policies and operating procedures, departmental management, and individual career development. • Employees can also express needs and concerns through various communication channels and the grievance mailbox, with responses provided by the responsible departments.

Material Topic

Information Security

– Policy

In accordance with the ISO 27001 Information Security Management System standards, the Company has established the Information Security Policy to ensure the confidentiality, integrity, and availability of information assets, protecting them from intentional or accidental threats, both internal and external.

– Commitment

Establish a comprehensive Information Security management framework and preventive mechanisms to prevent the leakage of Company and customer confidential information caused by security incidents, while continuously enhancing and strengthening cybersecurity defenses.

– Management Responsibility

- Sustainable Development Promotion – Corporate Governance Team
- Information Security Committee Convener (General Manager)

– Goals

1. Maintain the confidentiality, integrity, and availability of information, while protecting personal data privacy.
2. Protect business service information from unauthorized access or modification to ensure accuracy and integrity.
3. Establish an information business continuity plan to ensure uninterrupted business service operations.
4. Ensure that business service execution complies with applicable laws and regulatory requirements.
5. Establish quantitative information service performance indicators annually based on the above objectives and manage performance according to actual implementation results.

Short-term (1-2 years)	• Continue maintaining ISO 27001 certification to ensure the standardization of the Information Security management system. • Conduct social engineering exercises and cybersecurity training to reduce the risk of human-based security breaches. • Establish a standardized vulnerability remediation mechanism to eliminate known system vulnerabilities.
Mid-term (3-5 years)	• Implement automated vulnerability scanning processes to achieve comprehensive asset monitoring coverage. • Enhance behavioral analysis capabilities by shifting from passive blocking to proactive detection of hidden threats. • Optimize incident detection and notification efficiency to shorten threat exposure and response times.
Long-term (5-10 years)	• Establish an in-house cybersecurity analytics platform leveraging data-driven prediction and precise protection mechanisms. • Integrate cybersecurity into core corporate decision-making to achieve comprehensive enhancement of security maturity. • Implement a Zero Trust architecture to ensure rapid recovery capabilities and operational resilience under cyberattacks.

– Action Plans

- Maintain the ISO 27001/IEC 27001:2022 certification.
- Strengthen employee Information Security awareness.
- Conduct Information Security incident drills, disaster recovery exercises, and vulnerability management activities on a regular basis to enhance Information Security resilience.

– Annual Results

- Completed the second annual surveillance audit for ISO 27001 certification.
- Issued monthly cybersecurity awareness communications, totaling 12 publications.
- Completed one annual social engineering exercise, with a click rate of 10.9%.
- Completed one annual disaster recovery drill.
- Conducted penetration testing and vulnerability remediation: commissioned a third party to perform an exposure assessment, achieving a score of 88 points.

– Tracking and Review Mechanism

- The Information Security Committee convenes annually to review matters related to Information Security management and evaluate the implementation of the Information Security Policy.

– Stakeholder Engagement

- Promote cybersecurity awareness through the internal website to enhance employees' Information Security awareness.

Material Topic

Climate Strategy

Policy	Respond to global climate action, and commit to reducing energy consumption and increasing the proportion of renewable energy. Concurrently, collaborate with the supply chain to mitigate the negative environmental impacts of operations and products.
Commitment	Promote carbon reduction strategies and collaborate with the supply chain to implement green operations through greenhouse gas inventories and improvement planning to reduce energy consumption and carbon emissions during the production process.
Management Responsibility	• Sustainable Development Promotion – Environmental Sustainability Team • Sustainability and Risk Management Committee
Goals	**Short-term (1-2 years)** • Include Scope 3 greenhouse gas emissions in the greenhouse gas inventory and continue optimizing the carbon emissions information platform. • Achieve a renewable energy usage ratio of 25% by 2026. **Mid-term (3-5 years)** • Complete the inventory and disclosure of all Scope 3 greenhouse gas emissions by 2030. • Achieve a renewable energy usage ratio of 50% by 2030. • Achieve a 30% reduction in Scope 1 and Scope 2 greenhouse gas emissions by 2030 (baseline year: 2023). **Long-term (5-10 years)** • Establish Scope 3 greenhouse gas reduction targets. • Achieve 100% renewable energy usage by 2050.
Action Plans	• Continuously procure green power to progressively increase the proportion of renewable energy utilized. • Establish a systematized collection process for Scope 3 category activity data through the carbon management information platform. • Expand the inventory and verification scope of Scope 3 greenhouse gas emissions. • Develop a carbon management mechanism improvement plan based on the International Financial Reporting Standard S2 (IFRS S2) “Climate-related Disclosures” and benchmark practices from the CDP disclosure questionnaire.
Annual Results	• Achieved 18% renewable energy usage (exceeding the annual target of 15%). • Established a systematic collection mechanism for Scope 3 activity data and a digital carbon management information platform, and completed the inventory of Scope 3 greenhouse gas emissions from upstream and downstream transportation, employee commuting, and business travel.
Tracking and Review Mechanism	• Perform annual greenhouse gas inventory and third-party verification. • Human Resources and Administration Department reviews electricity bills monthly to track green electricity transfer and ensure annual renewable energy targets are met. • The Sustainable Development Promotion Team reports climate management performance to the Board of Directors at least once a year via the Sustainability and Risk Management Committee.
Stakeholder Engagement	• Provide environmental education and training to help employees understand global climate challenges and the Company’s environmental policies, increasing awareness and participation in environmental sustainability initiatives. • Require suppliers to sign the Company’s “Supplier Code of Conduct” and undergo annual sustainability risk assessments covering environmental aspects, working together to achieve sustainability goals.

Material Topic

Innovation Management

– Policy

Continuously explore advanced technologies, gain insights into user needs, and create optimized user scenarios, positioning sensor chips as a critical link between the external environment and electronic products.

– Commitment

- Develop sensor technologies that unlock unlimited possibilities in everyday life, enabling users to enjoy a better quality of life through our innovations.
- In response to the impacts of climate change, incorporate sustainability thinking into chip design from the outset, and commit to low-power and high-efficiency product and technology innovation to reduce the environmental impact of product applications.

– Management Responsibility

- Sustainable Development Promotion – Partnerships Team
- Business Units (Deputy General Manager)

– Goals

Short-term (1-2 years)	• Expand the application of diverse sensing technologies in smartphones to provide customers with a complete portfolio of mobile-related sensor chip solutions.
Mid-term (3-5 years)	• Continuously expand product lines and develop sensor chips for multiple applications, broadly applied in IoT, smart automotive, and other fields.
Long-term (5-10 years)	• Continue expanding into potential global markets for sensing technologies and strengthening partnerships to lead innovation in sensing technologies.

– Action Plans

- Allocate R&D resources actively to innovate and optimize the functions and applications of sensor technology.
- Expand industry-academia collaboration and R&D talent cultivation to strengthen core technologies and capabilities.
- Channel innovative ideas through the R&D proposal system.
- Introduce AI to accelerate innovation and production efficiency.

– Annual Results

- Executed three industry-academia collaboration projects.
- Collaborated with business partners on an IC design advancement subsidy program.
- Submitted 12 invention and innovation proposals and obtained 18 domestic and international patents.
- Maintained an A-level certification under the Taiwan Intellectual Property Management System (TIPS) (valid through December 31, 2025).
- Improved product energy efficiency by 10% and reduced chip area by 25%.
- Launched new sensing application products.

– Tracking and Review Mechanism

- Hold weekly R&D project meetings to discuss and track the progress and performance of R&D projects.
- Use the product development management system to monitor R&D progress and review project outcomes.

– Stakeholder Engagement

- Engage with customers during product development and design stages to understand front-end technical needs, align with customer requirements, and meet project timelines.

Material Topic

Sustainable Supply Chain

– Policy

Follow the Responsible Business Alliance Code of Conduct to ensure safe and respectful working conditions for supply chain labor, compliance with environmental regulations, and adherence to business ethics, thereby building a sustainable business model.

– Commitment

Incorporate ESG performance into procurement decisions and supplier evaluation through sustainable supplier management, exercising responsible sourcing influence, and working with suppliers to reduce potential social and environmental risks while shaping a sustainable supply chain.

– Management Responsibility

- Sustainable Development Promotion – Partnerships Team
- Manufacturing Unit (Director)/Quality Unit (Deputy General Manager)

– Goals

Short-term (1-2 years)

- Require 85% of key suppliers to complete the Supplier Code of Conduct self-assessment questionnaire (response rate).
- Provide sustainability awareness training to 85% of high sustainability-risk suppliers.

Mid-term (3-5 years)

- Require 100% of key suppliers to complete the Supplier Code of Conduct self-assessment questionnaire.
- 100% of high-risk suppliers to receive sustainability training and education.
- Collaborate with key suppliers to set energy-saving and carbon-reduction targets in response to climate change.

Long-term (5-10 years)

- Continuously enhance suppliers' performance in environmental and social aspects.
- Encourage suppliers to establish a Net Zero vision for supply chain carbon emissions.
- Promote 80% of suppliers to pass third-party ESG audits (e.g., RBA Validated Assessment Program (VAP)).

– Action Plans

- Execute sustainability risk assessments for new and qualified suppliers based on the three major ESG aspects through the supplier sustainability management mechanism.
- Drive suppliers to sign the "Sensortek Technology Corp. Supplier Code of Conduct."
- Require key suppliers to conduct an annual sustainability risk self-assessment.

– Annual Results

- 100% of new suppliers (1 supplier) signed the Supplier Code of Conduct and completed sustainability risk assessments.
- 100% of qualified suppliers (29 suppliers) completed annual sustainability risk assessments.
- Key suppliers (20 suppliers) conducted sustainability risk self-assessments through the Supplier Code of Conduct Self-Assessment Questionnaire, achieving a response rate of over 79%.

– Tracking and Review Mechanism

- The Sustainable Development Promotion Team conducts annual sustainability risk assessments for qualified suppliers, and the assessment results are compiled into a report submitted to the convener (General Manager).

– Stakeholder Engagement

- Communicate the Company's sustainability goals to suppliers through annual supplier sustainability risk assessments.



sensortek

Implementing Governance

Sensing the Growth of Business Operations

3.1 Corporate Governance

Sensortek follows the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies as the framework for its corporate governance operations. To protect shareholders' rights, strengthen the functions of the Board of Directors, optimize the role of functional committees, respect stakeholder interests, and enhance information transparency, the Company ensures compliance with relevant laws and regulations in both governance and internal management mechanisms.

Board Composition and Operation

The highest management authority of Sensortek is the Board of Directors, supported by the Audit Committee, Compensation Committee, and Sustainability and Risk Management Committee. These committees assist the Board in fulfilling its supervisory responsibilities, ensuring transparency of operational and financial information to safeguard shareholder interests. The Company's Articles of Incorporation stipulate a candidate nomination system for board elections (including independent directors). Director nominations undergo a rigorous selection process considering diverse backgrounds, professional skills, and experience, with attention to candidates' ethical conduct and leadership reputation. Professional qualifications, shareholding, concurrent positions, nomination, and election procedures for independent directors comply with the Company Act, Securities and Exchange Act, and other relevant regulations.

The current Board of Directors consists of seven directors with professional expertise in the semiconductor industry, finance, and accounting. The Board is responsible for guiding the Company's strategies and overseeing operational performance. Among them, three directors are employees of the parent company, Sitronix Group, and Sensortek Technology Corporation, while four are independent directors, accounting for 57% of all Board seats. No relationships involving spouses or relatives within the second degree of kinship exist among the directors. The four independent directors serve on the Audit Committee, Compensation Committee, and Sustainability and Risk Management Committee to fulfill their oversight responsibilities. The Board was fully re-elected on June 17, 2025, with all directors reappointed, and one female independent director was added to further enhance Board diversity and governance quality.

The Chairman of the Board (also serving as CEO) is the highest governance officer, responsible for operational strategy formulation, managing operations, and evaluating the necessity and effectiveness of internal controls. The dual role of Chairman and CEO is intended to enhance decision-making efficiency and execution capabilities, enabling timely monitoring of operational conditions and rapid responses to challenges. To effectively prevent and mitigate potential risks arising from the concentration of authority and conflicts of interest associated with the dual role, Sensortek has implemented safeguards, including independent director-led functional committees and a conflict-of-interest avoidance mechanism.

Sensortek's Board of Directors convenes at least once per quarter. In 2025, six board meetings were held, with an average attendance rate of 97.5% among all directors.

Functional Committees

Audit Committee	Compensation Committee	Sustainability and Risk Management Committee
In 2025, 4 meetings were held, with an attendance rate of **100%**.	In 2025, 4 meetings were held, with an attendance rate of **100%**.	In 2025, 4 meetings were held, with an attendance rate of **100%**.

Board Diversity

Sensortek, in accordance with Article 20 of the Company's Corporate Governance Best Practice Principles and Article 3 of the Procedures for the Election of Directors, considers the overall composition of the Board when selecting directors. Board members possess the necessary knowledge, skills, and competencies to perform their duties. The current seven-member Board comprises individuals with diverse backgrounds, including industry experience in the semiconductor sector, accounting expertise, and proficiency in finance and asset management. In addition to leveraging directors' professional expertise in various fields, the participation of independent directors ensures the objectivity and independence of Board proceedings.

Sensortek has established standards for the professional knowledge, skills, experience, gender diversity, and independence required of Board members and senior executives. Among the seven directors, two are female (representing 29%). Furthermore, the Company places full trust in and respects the contributions of independent directors, fostering a proactive and effective Board culture.

Sensortek Diversity Policy – Specific Management Goals

- Ensure that at least one female director serves on the Board.
- Compose the Board with members having diverse industry experience and professional backgrounds.
- Limit the number of directors who are employees of the Company, parent, subsidiary, or sister companies to no more than one-third of total Board seats.
- Ensure that independent directors occupy at least one-third of the Board seats.
- For detailed core diversity items of the Board, please refer to the **Company website**.

Achievement status

The Company has made strong progress in implementing the management objectives of its Board Diversity Policy and has successfully achieved three of its established goals. The current Board comprises two female directors and four independent directors, with independent directors accounting for 57.1% of the Board. In addition, Board members possess diverse industry experience and professional expertise, fully meeting the diversity objectives established by the Company.

- Crisis Management Ability
- Industry Expertise
- Global Market Perspective



- Operational Judgment
- Business Management Capability
- Decision-Making Ability
- Leadership Ability

Director ESG Training

Board members of Sensortek participate in relevant training in accordance with the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies, continuously enhancing their understanding of regulatory updates and emerging issues to improve corporate governance effectiveness. The Company periodically arranges training programs on economic, environmental, and social topics relevant to operations, helping directors strengthen their sustainability competencies.

For the selection of training courses, programs are tailored to directors' interests and practical needs, delivered online or in-person, assisting directors in acquiring new knowledge, staying up-to-date, and familiarizing themselves with their roles, functions, responsibilities, and obligations on the Board. This strengthens Board capabilities in line with regulatory expectations and enables directors to better integrate with Company operations.

In 2025, directors completed five ESG-related training programs totaling 33 hours, one human rights training program totaling 3 hours, four tax law and practice training programs totaling 27 hours, and two technology innovation and development training programs totaling 10 hours. Among these, in July 2025, Sensortek commissioned the Taiwan Investor Relations Institute to deliver two in-house training sessions for Board members: "Leading Corporate Sustainability Strategies in the AI Transformation Era" and "New Tax Perspectives on Family Business Succession," each consisting of three hours of instruction. These programs strengthened directors' understanding of industry trends and enhanced the Board's ability to effectively fulfill its responsibilities. For reference, please see the publicly disclosed information on Sensortek's "Director and Supervisor Attendance, Training Records, and Independent Directors' Current Positions, Experience, and Concurrent Roles (Individual)" on the Market Observation Post System.



45%	ESG
37%	Tax Laws and Practices
14%	Technology Innovation and Development
4%	Human Rights

Conflicts of Interest

To ensure that the Chairman of the highest governance body and other senior executives avoid or mitigate conflicts of interest, they are required to disclose any personal interests when participating in decision-making. This prevents involvement in decisions that may affect their own interests. Any conflicts of interest are disclosed in the annual report, specifying the directors involved, the relevant agenda items, and the reasons for recusal. Additionally, information regarding controlling shareholders and related-party transactions is disclosed in the annual report to prevent or mitigate potential conflicts of interest.

Communication on Key Issues

The Board of Directors establishes major strategies each year to safeguard the interests of stakeholders and provide essential guidance for sustainable management. Management also regularly reports to the Board on critical issues—including financial risks, ESG matters, Information Security, integrity management, and internal audit and control—as well as related information such as quarterly derivative transactions, quarterly financial reports, and quarterly internal audit reports. For further details, please refer to Sensortek's 2025 Annual Report under "Board of Directors' Operations" and "Audit Committee Operations."

Executive Remuneration Policy

The remuneration is determined based on: "Evaluation Questionnaire for Board Members," Board performance assessment outcomes, Board meeting attendance records, and Directors' participation in training programs. Remuneration proposals are reviewed by the Compensation Committee, approved by the Board of Directors, and subsequently reported to the Shareholders' Meeting. Directors' remuneration consists of both compensation and rewards. Compensation is fixed and, in accordance with Article 16 of the Company's Articles of Incorporation, is determined by the Board of Directors based on each director's level of participation in operations, contribution to the Company, and prevailing domestic and international industry standards. Rewards, on the other hand, are variable and directly linked to Sensortek's profitability and operating performance. Pursuant to Article 18-1 of the Articles of Incorporation, directors' rewards may be distributed within a cap of 1% of the Company's annual profit.

Senior Management Remuneration Policy

The remuneration of Sensortek's executives—including the CEO, general manager, and deputy general managers—comprises fixed salaries, performance bonuses, and employee profit-sharing. Fixed salaries are determined with reference to the executive's role, responsibilities, contribution to the Company, and industry benchmarks. Each year, it is reviewed and adjusted based on the "Manager Performance Evaluation Method," taking into account factors such as goal achievement and behavioral assessments. The Compensation Committee reviews these evaluations and submits them to the Board of Directors for approval.

The operational bonus is tied to the Company's overall operational performance and is allocated based on a fixed percentage of profits. Employee compensation is determined in accordance with Article 18-1 of the Company's Articles of Incorporation, which stipulates that if the Company is profitable in a given year, no more than 25% and no less than 1% of the profit shall be allocated as employee compensation. However, if the Company has accumulated losses, the amount needed to cover such losses shall first be reserved before allocating compensation based on the aforementioned percentage. In April 2024, the Company revised its "Manager Performance Evaluation Method" to include ESG management performance (accounting for 10%) as part of the evaluation indicators for senior managers. The ESG sustainability performance evaluation indicators are based on the achievement of targets set for high-impact issues identified through the annual sustainability impact assessment, thereby strengthening the implementation of the Company's sustainability policy. The 2025 ESG performance evaluation was based on eight key sustainability topics: Product Responsibility, Human Capital Development, Talent Attraction and Retention, Information Security, Quality Management, Climate Strategy, Innovation Management, and Sustainable Supply Chain.

To minimize potential future operational risks, the Company continuously reviews and updates its remuneration system in accordance with actual business conditions and relevant regulations, ensuring a balance between sustainable operations and risk management. For details regarding directors' and executives' remuneration, please refer to the 2025 Annual Report section: "Remuneration Paid to Directors, Supervisors, General Manager, and Deputy General Managers in the Most Recent Fiscal Year."

Ratio of the Highest Individual's Annual Total Compensation to the Median Annual Total Compensation of All Employees in 2025: 2.94x

Ratio of the Percentage Increase in the Highest Individual's Compensation to the Median Percentage Increase in Employee Compensation in 2025: (1.93x)

Note 1: Employee total compensation includes fixed compensation and variable compensation (including bonuses, year-end bonuses, and employee remuneration, excluding retirement pensions). The percentage increase in compensation was calculated after excluding the highest-paid individual.

Note 2: The ratio of the percentage increase in the highest individual's compensation to the median percentage increase in employee compensation was negative, primarily because the Company's overall compensation levels were affected by operating performance. Compared with the previous year, both the highest individual's compensation and the median employee compensation decreased.

Board Performance Evaluation

In accordance with the "Rules for Performance Evaluation of Board of Directors," Sensortek conducts an internal performance evaluation once a year, covering the overall Board of Directors, individual board members, and functional committees. In addition, every three years, and as deemed necessary for management purposes, an evaluation may be conducted by an external independent professional institution or a team of external experts and scholars. The evaluation results are reported to the Board of Directors in the first quarter of the following year to ensure continuous improvement in board effectiveness. The results of the internal self-evaluation of the Board of Directors, individual directors, and functional committees were all above 4.5 points (out of a total of 5 points). For details, please refer to the section "Board Operations" in Sensortek's 2025 Annual Report.

Internal Audit

Sensortek has established an internal control system in compliance with regulatory requirements and set up an Internal Audit Unit that reports directly to the Board of Directors. The Internal Audit Unit regularly reports to both the Board and the Audit Committee to ensure its independence and professionalism. Dedicated auditors conduct annual routine and special audits, provide recommendations for improvement, and continuously follow up until improvements are completed. The appointment, evaluation, and remuneration of internal auditors are submitted by the Audit Director to the Chairman for approval, further enhancing corporate governance and audit independence.

▶ Integration of Sustainability Information Management into Internal Control

In line with the "Reference Items for Determining the Effectiveness of Internal Control Systems" revised and announced by the Taipei Exchange in May 2024 and the Company's updated internal procedures, Sensortek introduced a new internal control process on "Management of Sustainability Information Preparation and Assurance." This process has been incorporated into the Company's 2025 audit plan. It was approved by both the Audit Committee and the Board of Directors on October 29, 2024.

The audit of the management procedures for the preparation and assurance of sustainability information was completed in December 2025 and reported to the Board of Directors in March 2026. By incorporating sustainability information management into the internal control system, the Company ensures the completeness, accuracy, and compliance of sustainability-related information. This further strengthens the sustainability information management process and enhances the quality of sustainability disclosures.

▶ Communication between Internal Audit, Independent Directors, and CPA

The Audit Director circulates the previous month's audit reports to all independent directors on a monthly basis, allowing them to communicate directly with the Audit Director regarding the report contents. In addition, the Audit Director regularly attends meetings between independent directors and CPA, and separately reports audit activities directly to independent directors. In 2025, such communications were held twice. For further details on communication between independent directors, the internal audit function, and CPA, please refer to Sensortek's 2025 Annual Report.

Legal Compliance

Sensortek complies with all relevant regulations governing publicly listed companies and has established dedicated Intellectual Property and Legal Affairs units to provide legal consultation and support to business operations. Each department monitors regulatory updates and announcements from competent authorities on a regular basis, revising or introducing internal rules and procedures as needed to ensure legal compliance and to prevent operational risks or significant penalties that could arise from regulatory violations. The audit unit also conducts annual audits on "compliance with laws and regulations," updates related internal policies accordingly, and reports the audit results and follow-up actions to both the Audit Committee and the Board of Directors.

In accordance with the "Procedures for Handling Material Inside Information and Prevention of Insider Trading," Sensortek assesses whether an event has a material impact on its financial performance, operations, shareholder rights, or stock price when determining "material violations." From 2022 to 2025, the Company recorded no incidents of non-compliance with social, economic, or environmental laws and regulations.

Furthermore, Sensortek incorporates relevant compliance requirements into standard contracts, which serve as binding terms for all business partners. The responsible units exercise strict oversight during contract reviews to ensure that all applicable regulatory requirements and international standards are properly embedded, reinforcing the Company's commitment to lawful and ethical business practices.

3.2 Tax Governance

Tax Governance Principles

All of Sensortek's business activities are conducted in compliance with Taiwan's tax regulations. The accounting unit oversees day-to-day tax administration and various tax credit applications. Employees responsible for tax matters regularly participate in tax-related training programs or seminars organized by competent authorities, supplemented by professional advice from external tax consultants. In addition, the Company's financial reports are reviewed quarterly by an external CPA firm to ensure the accuracy and fairness of tax disclosures.

Sensortek supports government tax policies that promote industrial innovation and economic growth. In accordance with the Statute for Upgrading Industries and the Industrial Innovation Statute, the Company benefited from a five-year tax holiday (2016-2020) related to capital increases and business expansion. Beginning in 2021, the Company has utilized tax credits derived from R&D expenditures and investments in smart machinery, and since 2022, it has also benefited from tax credits for investments in cybersecurity services and products.



Tax Risk Management

Sensortek is a professional sensing IC design company operating in the upstream segment of the semiconductor industry chain. Its upstream and downstream supply chain partners are located worldwide. Tax-related laws and regulations in various countries may directly or indirectly affect the Company's effective tax rate, creating potential tax risks. To effectively manage tax risks, Sensortek conducts all operating activities in accordance with its internal control procedures to identify, assess, and manage tax risks arising from regulatory changes. The Audit Committee oversees the implementation of internal control systems related to accounting, taxation, and the preparation of financial reports.

Transfer Pricing Management

Transactions between Sensortek and its related parties follow the arm's length principle and comply with the "Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm's-Length Transfer Pricing." The Company engages an external CPA firm to issue transfer pricing reports in accordance with these requirements.

Tax Payments

Unit: NT$ thousand

Income Tax Information	2022	2023	2024	2025
Profit Before Tax (A)	990,783	780,687	625,706	307,158
Income Tax Expense (B)	148,010	105,171	85,229	2,867
Book Effective Tax Rate (B)÷(A)	14.94%	13.47%	13.62%	0.93%
Reasons for Tax Credits or Reductions (C)	Applicable under the "Industrial Innovation Statute" and the "Act for Development of Small and Medium Enterprises." Eligible for tax credits on R&D expenditures, investments in smart machinery, and cybersecurity services or products.			
Income Taxes Paid (D)	137,400	100,246	84,879	20,500
Cash Effective Tax Rate (D)÷(A)	13.87%	12.84%	13.57%	6.67%

Note 1: No income tax payments outside of Taiwan.
Note 2: Book Effective Tax Rate = Annual income tax expense ÷ Annual pre-tax income; Cash Effective Tax Rate = Annual income tax paid ÷ Annual pre-tax income
Note 3: The decrease in both the cash effective tax rate and the book effective tax rate in 2025 was primarily attributable to temporary differences arising from the different timing of recognition for certain items under financial accounting standards and the Income Tax Act.

3.3 Integrity Management

Sensortek upholds the principle of integrity in business operations, continuously monitoring domestic and international policies and regulations that may have potential impacts on its business and financial performance. The Company establishes and updates corporate governance policies and procedures in a timely manner, while the Audit Unit conducts regular compliance checks and revises relevant internal regulations as necessary.

On April 9, 2019, the Board of Directors approved the Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct, and Procedures for Ethical Management and Guidelines for Conduct, which require all employees to conduct business with fairness, honesty, and in compliance with government regulations. Board members and management likewise adhere to the highest standards of integrity. Each year, through the Company's internal control self-assessment process, all departments complete self-evaluation forms on compliance with ethical standards, thereby strengthening the effectiveness of the overall internal control environment.

The Human Resources and Administration Department is responsible for promoting and implementing integrity management. The department reports annually to the Board of Directors on the Company's integrity policies, anti-misconduct measures, and supervision results (most recently on October 28, 2025).

Sensortek adopts a zero-tolerance policy toward corruption, bribery, unfair competition, information leaks, intellectual property infringement, and insider trading. Any violations identified through whistleblowing mechanisms or internal audits will be documented, investigated, and sanctioned in accordance with Company policies to uphold a reputation of fairness and integrity.

All directors sign a Confidentiality Agreement upon assuming office, and 100% of employees sign an Employment Contract and a Confidential Information and Intellectual Property Guarantee Letter upon onboarding. These agreements clearly define intellectual property ownership and confidentiality obligations during employment and require strict adherence to the principle of integrity and intellectual property protection. New employees are explicitly required and reminded to review their existing intellectual property rights and obligations upon joining the Company. Likewise, employees who have been involved with critical organizational intellectual property are reminded of their confidentiality and intellectual property compliance obligations upon departure.

In the event that unethical conduct is identified, the Human Resources and Administration Department, together with the relevant department heads, will be responsible for reviewing the case, implementing corrective measures, and reporting the outcome to the Board of Directors.

• Prohibition of bribery and corruption	• Prohibition of intellectual property infringement	• Prohibition of unfair competition
• Strict prohibition of insider trading	**Ethical Corporate Management Best Practice Principles – Eight Key Principles**	• Prohibition of improper charitable donations or sponsorships
• Prevention of products or services causing harm to stakeholders	• Prohibition of unreasonable gifts, hospitality, or other improper benefits	• Prohibition of unlawful political contributions

Whistleblowing Procedures and Channels

Based on the Procedures for Ethical Management and Guidelines for Conduct, Sensortek has established a whistleblowing system, providing both internal and external reporting mechanisms for violations of integrity management. A dedicated whistleblowing mailbox is managed by the Audit Office, with support from other relevant departments when necessary.

In 2025, neither the internal nor external whistleblowing mailboxes received any reports of violations related to integrity management.

Reporting Channel ▶	Dedicated Investigation Unit ▶	Reporting and Adjudication ▶	Corrective Measures
• Ethical violation whistleblowing mailbox: report@sensortek.com.tw	• Investigation of reported cases • Evidence collection, clarification, and verification	• Report violations of professional ethics • Convene meetings and present investigation reports • Adjudication and disciplinary actions in accordance with the Code of Ethical Conduct and the Ethical Corporate Management Best Practice Principles	• Require relevant departments to internally review the root causes of the violation and submit a corrective action report • Revise internal and external management policies and internal procedures • Strengthen internal and external communication, awareness campaigns, and training to prevent recurrence of similar incidents
	Audit Office, relevant units	Intellectual Property and Legal Affairs Unit, Human Resources and Administration Department, relevant units	Audit Office, relevant units

Whistleblower Protection Mechanism



The safety of whistleblowers shall be protected.

In accordance with the Whistleblowing Policy and the Personal Data Protection Act, the identity of whistleblowers and the content of their reports shall be kept confidential.

Whistleblowers shall not be subject to any adverse treatment or disciplinary action as a result of filing a report.

Integrity Training Programs

To ensure the effective implementation of integrity management and regulatory compliance, the Company regularly conducts training sessions and awareness programs on core values of integrity management to strengthen employees' awareness and commitment. Training materials and presentations are also published on the Company's internal learning platform, allowing employees to review them at any time.

Sensortek established its Supplier Code of Conduct, which was developed with reference to the Responsible Business Alliance (RBA) Code of Conduct. The Code sets out the ethical standards that suppliers are expected to follow. Key suppliers are required to provide a written commitment to comply with the Code, and Sensortek communicates its ethical standards through supplier audits.

2025 Course Title	Target Participants	Content	Completion Rate
Advocacy for Integrity Management Practices	All full-time employees	Code of Integrity and Integrity Management Policy, Procedures and Regulations for Handling Material Non-Public Information, Insider Trading Prevention, Trade Secrets and Intellectual Property Protection, Whistleblowing Channels	100%

Insider Trading Prevention Advocacy and Training

Sensortek is committed to conducting business with integrity and maintaining information transparency, while continuously strengthening insiders' awareness of regulations governing insider trading. The Company requires employees to complete annual mandatory online training covering insider trading regulations, confidentiality and disclosure requirements for material non-public information, legal liabilities, and practical case studies. Training materials are also uploaded to the Company's internal learning management system for employees to access at any time, reinforcing their awareness of regulatory compliance.

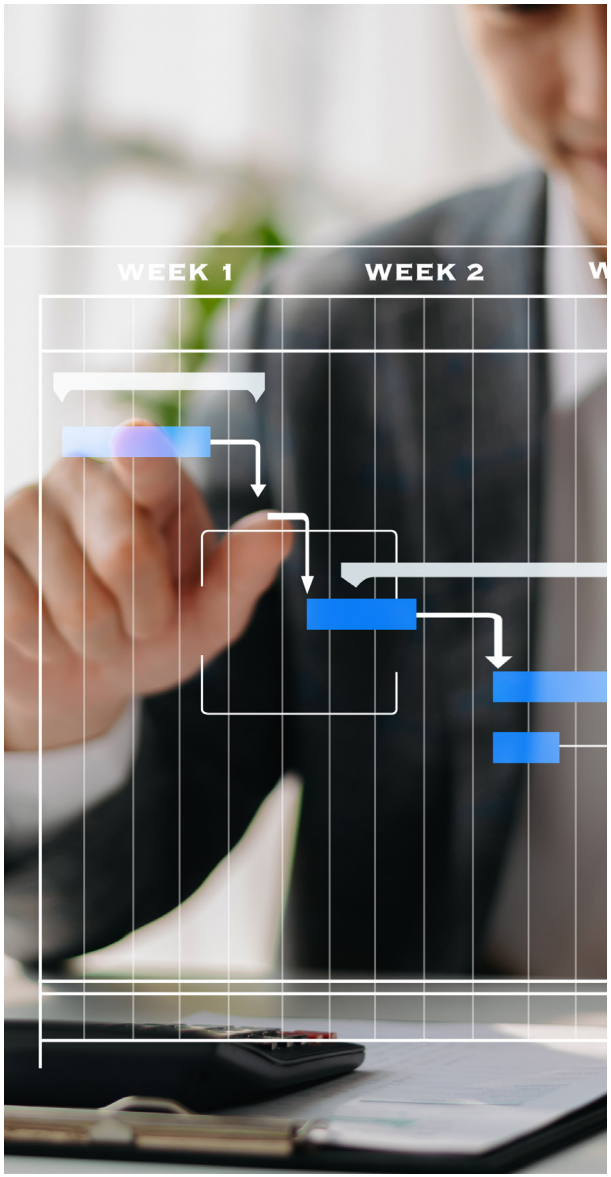
To further strengthen its insider trading prevention mechanism, the Company has established the Procedures for Handling Material Inside Information and Prevention of Insider Trading, which explicitly prohibit directors and insiders from trading the Company's shares during the blackout periods, defined as the 30 days preceding the announcement of the annual financial report and the 15 days preceding the announcement of each quarterly financial report. When the Board schedules the meeting calendar for the following year in the fourth quarter, the Company reports the blackout periods to directors in advance, and also sends quarterly email reminders to insiders (including directors and executives) to ensure strict compliance with insider trading regulations.

Violations of Code of Conduct/Ethics	2025 Number of Reports/Substantiated Cases
Corruption or Bribery	No reports received
Discrimination or Harassment	No reports received
Customer Privacy	No reports received
Conflicts of Interest	No reports received
Money Laundering or Insider Trading	No reports received

Political Contributions

Sensortek's Code of Ethical Conduct stipulates that the Company shall not engage in any contributions other than charitable activities (e.g., political donations). Sensortek does not provide financial support or expenditures to political campaigns, political organizations, lobbyists or lobbying groups, industry associations, or other tax-exempt entities, in order to maintain political neutrality. At the same time, the Company encourages employees to fulfill their civic responsibilities. In 2025, Sensortek made no political contributions.

3.4 Information Security Management



Sensortek has implemented clear Information Security policies to fulfill its responsibilities in ensuring the robustness of the Company's Information Security management system. A management framework has been established within the organization to initiate and monitor the implementation of Information Security. A management task force involving the management executives has been established to approve Information Security policies, delegate Information Security management responsibilities, and facilitate the implementation of Information Security across the whole organization. In February 2024, Sensortek obtained the ISO/IEC 27001:2022 Information Security Management System certification (Certificate No. 10584069; valid from February 9, 2024, to February 8, 2027). In 2025, Sensortek recorded zero major Information Security incidents.

In response to the rapid adoption of AI tools in the corporate environment, Sensortek has established preliminary AI usage management guidelines to ensure that all employees comply with the Company's Information Security policies and data protection standards when using AI tools. The Company permits only AI tools that meet enterprise-grade security requirements and prevent data leakage, and strictly prohibits the input of confidential or sensitive information into unmanaged external platforms. Through these management measures, Sensortek is committed to mitigating the Information Security risks associated with emerging technologies, safeguarding operational resilience, and maintaining stakeholder trust.

Information Security Objectives

1. Maintain the confidentiality, integrity, and availability of information, while protecting personal data privacy.
2. Protect business service information from unauthorized access or modification to ensure accuracy and integrity.
3. Establish an information business continuity plan to ensure uninterrupted business service operations.
4. Ensure that business service execution complies with applicable laws and regulatory requirements.
5. Establish quantitative information service performance indicators annually based on the above objectives and manage performance according to actual implementation results.

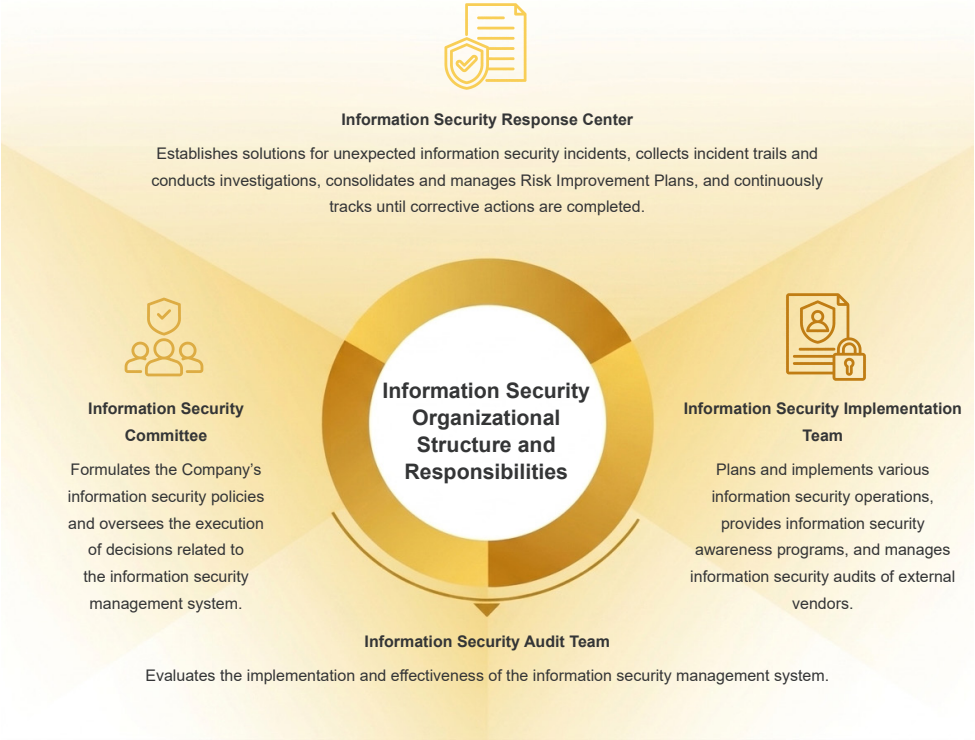
Timeline of Objectives

Strategic Direction

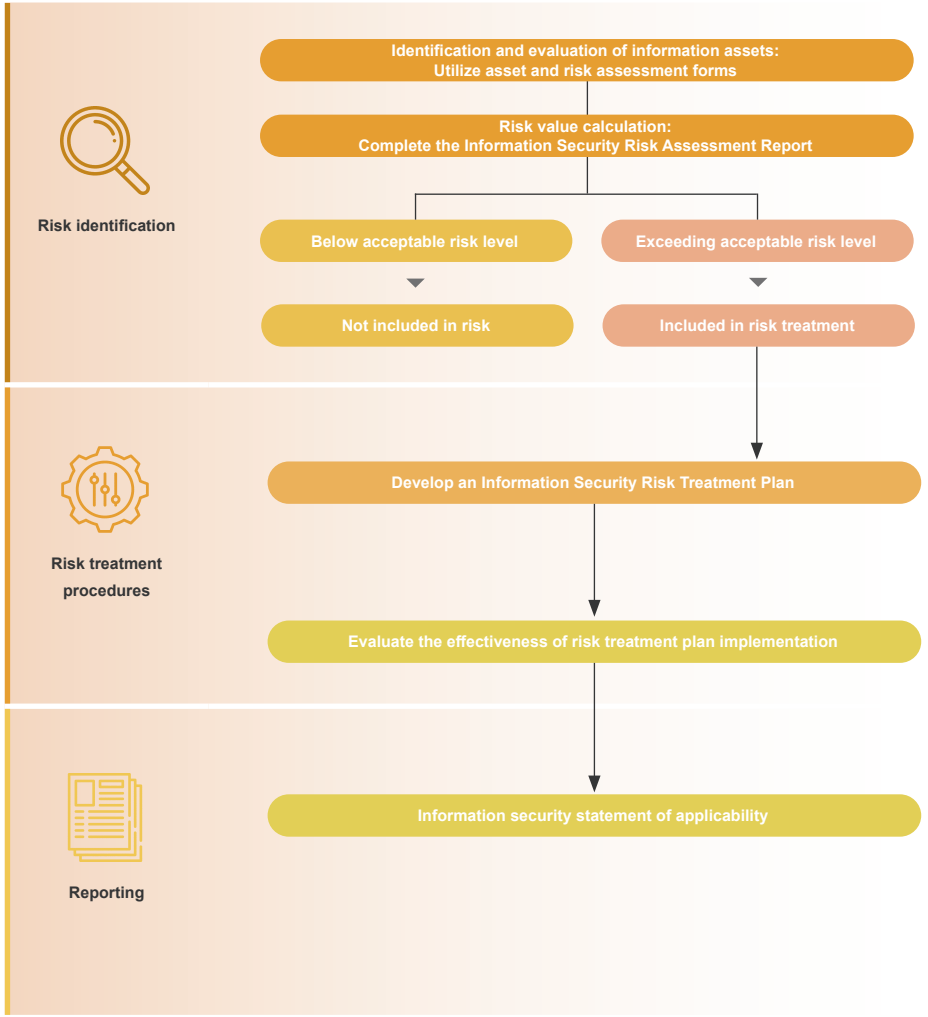
Short-term goals	Mid-term goals	Long-term goals
• Continue maintaining ISO 27001 certification to ensure the standardization of the Information Security management system.	• Implement automated vulnerability scanning processes to achieve comprehensive asset monitoring coverage.	• Establish an in-house cybersecurity analytics platform leveraging data-driven prediction and precise protection mechanisms.
• Conduct social engineering exercises and cybersecurity training to reduce the risk of human-based security breaches.	• Enhance behavioral analysis capabilities by shifting from passive blocking to proactive detection of hidden threats.	• Integrate cybersecurity into core corporate decision-making to achieve comprehensive enhancement of security maturity.
• Establish a standardized vulnerability remediation mechanism to eliminate known system vulnerabilities.	• Optimize incident detection and notification efficiency to shorten threat exposure and response times.	• Implement a Zero Trust architecture to ensure rapid recovery capabilities and operational resilience under cyberattacks.

Information Security Committee

The Information Security Committee is chaired by the General Manager and consists of three sub-groups: the Information Security Response Center, the Information Security Implementation Team, and the Information Security Audit Team. The committee meets once annually to review matters related to the Company's Information Security management and to evaluate the implementation of Information Security policies. The committee also reports to the Board of Directors once a year (on October 28, 2025).



Information Security Risk Management Procedures



Information Security Incident Management Procedures

To ensure rapid mitigation of damage when an Information Security incident occurs, Sensortek has established the Information Security Incident Management Procedures. When a suspected Information Security incident is detected, it must be reported to the Information Security Implementation Team. The Implementation Team evaluates and confirms the appropriateness of the report. If confirmed as a security incident, an Information Security Incident Report is completed, and an Emergency Response Team is convened to handle subsequent remediation and corrective actions.

01 STEP

Identification and Reporting

When a suspected information security incident is detected, it must be reported to the Information Security Implementation Team.

02 STEP

Assessment

The Implementation Team evaluates the appropriateness of the report. If confirmed as a security incident, an Information Security Incident Report is completed.

03 STEP

Response and Handling

The Implementation Team convenes an Emergency Response Team to manage subsequent remediation. For incidents classified as the most severe, further assessment is conducted to determine whether to activate the Business Continuity Plan.

04 STEP

Reporting and Review

Detailed incident information, follow-up actions, and lessons learned are reported to management and relevant stakeholders. A thorough review is conducted to analyze the effectiveness of the response measures and identify areas for improvement.

05 STEP

Awareness and Training

Regular information security training is conducted to enhance employees' awareness of security risks and improve their response capabilities.

Information Security Management Detailed Plan

Information Security Management/Controls	Corresponding Measures
Information Security Policy and Training Program	• The Information Security Committee reviews and submits the Information Security policy to the General Manager for approval and official announcement. Employee awareness of Information Security is enhanced through training programs, e-learning modules, and security bulletins.
Information Classification and Protection	• In accordance with the Data Security Management Policy, access controls are established for critical information, including personal data and customer privacy. Controls include USB write restrictions, file and directory permission consolidation, and audit mechanisms implemented according to management regulations.
System and Application Access Control	• Two-factor authentication is enforced to strengthen access control. System access rights are granted after approval in line with access control management policies. Login records of critical information systems are audited regularly.
Protection of Information Records	• Necessary information records are collected and preserved according to data security management regulations. Offsite backup: Critical services are backed up at the Taipei office to ensure data protection.
Network Security Management	• Firewalls have been deployed to segregate internal and external networks, with connection access and data traffic controls implemented for critical information environments. Firewall rules are also reviewed and updated regularly to ensure the overall security of the Company's network infrastructure.
Malware and Virus Protection	• A comprehensive malware protection mechanism is implemented from the network gateway to endpoints. Security bulletins are issued to increase employee awareness of Information Security threats.
Information Security Incident Management	• Procedures are established in accordance with the Information Security Incident Management Process. Industry Information Security incidents are analyzed to reduce the likelihood and impact of similar events.
Supply Chain Information Security Management	• In accordance with the Information Security Supplier Management Procedures, the Company ensures the security of supplier information management. Through a systematic supplier Information Security control mechanism, the Company maintains the effective operation of supplier Information Security management. Supplier Information Security Management: Strengthened supplier Information Security reviews, risk controls, and contract requirements to ensure external collaborations comply with the Company's Information Security standards.

2025 Execution Results

To strengthen Information Security protection, the Company has obtained ISO/IEC 27001:2022 international certification, and the completion rate for employees participating in the annual Information Security training program reached 98%. In addition, through annual email social engineering simulation exercises, the Company continuously strengthens employees' awareness of potential threats and builds a robust Information Security culture.

- Conducted one ISO 27001 management review meeting and presented Information Security reports.
- Completed the second annual ISO 27001 periodic audit.
- Achieved 100% completion rate for new employee Information Security training.
- Issued 12 monthly Information Security awareness announcements.
- Performed daily off-site backups.
- Conducted one disaster recovery drill.
- Achieved a score of 88 points in external service exposure risk assessment.
- Conducted one social engineering simulation exercise, with an employee click rate of 10.9%.
- Completed two internal and external Information Security audits.
- Conducted annual information asset inventory and risk assessments.
- Achieved a 99% computer equipment update rate.
- Enhanced key services with two-factor authentication.
- Conducted two supplier Information Security management reviews.

Personal Data Protection

Sensortek places great importance on the protection of its partners' trade secrets. Following the "Taiwan Intellectual Property Management System (TIPS)" established by the Industrial Development Administration of the Ministry of Economic Affairs, trade secrets are included as part of the company's intellectual property management targets. The Company has developed confidentiality document management guidelines, including document standards and confidentiality classifications. Internally, an Information Security environment has been established for confidential documents, with strict access control and owner review mechanisms to ensure that document access and sharing are properly governed and protected. Sensortek has obtained ISO 27001 international certification for its Information Security management system and continues to update and implement rigorous Information Security measures across hardware, software, and personnel operations, ensuring the confidentiality of critical assets for the Company and its stakeholders. In the event of a personal data breach, the "Information Security Committee," under which the "Information Security Response Center," the "Information Security Implementation Team," and the "Information Security Audit Team" operate, will immediately activate the incident reporting mechanism in accordance with the "Information Security Incident Management Procedure." Investigations and remediation are carried out according to standards to ensure incidents are properly handled and reports are completed within the required timeframe.

To ensure the privacy and security of personal data belonging to employees, customers, and suppliers, Sensortek has established the Personal Data Protection Management Regulations and Privacy Policy in accordance with the Personal Data Protection Act. The Company strictly manages and implements protection measures to safeguard the privacy and security of all employees', customers', and suppliers' personal data. These regulations apply to all employees, customers, and suppliers of the Company. The Human Resources Department serves as the primary responsible unit for promoting and implementing related policies, ensuring that the collection, processing, use, and storage of personal data comply with applicable legal requirements and that security protection mechanisms are effectively implemented. The Information Security and Digital Applications Department serves as the management unit for personal data file systems and is responsible for managing information system accounts, passwords, access rights, access records, and related matters, as well as ensuring the security management of relevant equipment. The Audit Office serves as the Company's personal data file security audit unit, responsible for planning and conducting personal data security audits and reviews to strengthen personal data protection and management and prevent unauthorized collection, processing, or use of personal data.

For details on Sensortek's Privacy Protection Policy, please refer to the **Privacy Statement**.

Management Item	Content
Confidentiality Agreements	• Signed employment contracts and personal data usage consent forms with employees. • Signed confidentiality agreements with customers and suppliers for relevant business operations to prevent the disclosure of trade secrets by employees, customers, or suppliers.
Education and Training	• In 2025, the Company provided online training courses on the Intellectual Property Management System for current employees. A total of 200 employees completed the training, with a total training duration of 34 hours.
Information Security Protection	• Implemented phishing email detection and conducted regular employee awareness testing. • Conducted ransomware attack drills. • Promoted awareness of privacy and personal data protection. • Conducted disaster recovery plan drills for information systems.

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Pursuing Innovation

Sensing the Design Excellence in Product R&D

4.1 Innovation Management

Technological Innovation

With the continued increase in OLED panel penetration in the smartphone market, Sensortek has been deeply engaged in under-display optical sensing technology for years. In response to the challenge of reduced light transmittance caused by high-resolution displays, the Company continues to enhance the performance of ambient light and proximity sensing, while strengthening functions such as ambient color temperature adjustment, ultraviolet light source detection, and light flicker detection. Through continuous improvement of its optical sensing product differentiation, Sensortek enhances overall product value. In the MEMS sensing field, the Company continues to advance product generation upgrades. Through systematic optimization of the key characteristics of existing accelerometer sensors and ASIC technologies, Sensortek has simultaneously achieved performance improvements and cost reductions, strengthening its overall market competitiveness. In terms of product portfolio development, the Company has launched consumer-grade IMUs integrating gyroscopes and accelerometers, and introduced new monolithic accelerometer sensors to enhance integration, reduce package size, and improve cost structures, thereby expanding penetration into consumer and diverse application scenarios. In 2025, Sensortek's R&D investment totaled NT$473 million, accounting for 10.38% of revenue.

Unit: NT$ thousand

Related Information	2022	2023	2024	2025
R&D Expenses	483,589	463,925	468,837	473,424
Percentage of Revenue	12.01%	10.21%	9.49%	10.38%



Sustainable Products

Environmentally Sustainable Products

Green Manufacturing

Equipment Upgrades, Efficiency Improvements:

- An AI-driven Automated Optical Inspection (AOI) system was implemented by leveraging deep learning and machine vision technologies.
  1. Improved Yield and Inspection Accuracy: AI models accurately identify product defects, significantly reducing false detection rates while improving manufacturing yield and inspection precision.
  2. Reduced Labor and Time Costs: Automated inspection replaces conventional manual visual inspection, delivering faster, more consistent inspections. AI-assisted image interpretation also minimizes the time required for manual reinspection.
  3. Enhanced Inspection Efficiency: The system supports automated batch inspections and real-time report generation, transforming what was once a time-consuming data compilation process into an instantaneous workflow, thereby accelerating product shipment.

Low-Carbon Products

Highly Integrated Monolithic MEMS Accelerometer:

- Traditionally, MEMS mechanical structures and CMOS circuits are fabricated separately before being assembled through packaging. By integrating MEMS post-processing with a standard CMOS manufacturing process, the design significantly reduces package size while lowering energy and resource consumption.

High-Efficiency Products

Supporting Energy Saving for End Devices:

- Detects ambient light to automatically adjust screen brightness.
- Detects proximity to automatically activate or deactivate the device.

Enhanced Flicker Sensor Chip Performance:

- High-performance flicker detection and color temperature sensing are highly integrated into a single chip, meeting the demand for compact, miniaturized system designs.

Specific Absorption Rate Sensor Chip:

- Detects whether a wearable device is being worn and automatically activates or deactivates the device.

Socially Sustainable Products

Health Applications

Ambient Light and Color Sensor Chip:

- Reduces the visual impact of blue light.

Barometric Pressure Sensor Chip:

- Integrated into wearables for comprehensive health monitoring and activity tracking.

Specific Absorption Rate Sensor Chip:

- Used to detect whether a human body is near a mobile phone antenna, allowing the phone to adjust its transmitted power and control the radiation pattern to steer the emission beam away from the user.

Social Applications

Barometric Pressure Sensor Chip:

- Integrated into smartphones for high-precision positioning to support rescue operations.
- Used in drones for emergency search and rescue, reducing risks for personnel in disaster zones.

Note 1: “Low-Carbon” is defined as reducing energy or resource consumption.

Note 2: Optical Sensor Chips, MEMS Sensor Chips, Capacitive Sensor Chips

Packaging Material Reduction

In 2025, we launched a packaging material reduction initiative to optimize packaging designs, reduce packaging material usage, improve resource utilization efficiency, and decrease cardboard consumption. By adjusting the packaging method for finished product shipments, we not only reduced packaging waste but also improved logistics efficiency while maintaining the same shipment volume, thereby lowering energy consumption and carbon emissions during transportation.

Packaging Material Reduction Approach

Optimization of finished product shipping packaging:

- IC finished products are packaged using tape-and-reel packaging. The reel size was increased to accommodate a greater quantity of ICs per reel.
- Reels were changed from boxed packaging to bubble bag wrapping.
- Paper dividers were added as internal separators to secure the reels inside shipping cartons.

Before Adjustment





After Adjustment





Reduction Benefits

- **High-Density Loading:** By increasing reel size and optimizing internal capacity, the number of ICs loaded per reel was increased by four times, fundamentally reducing packaging material requirements.
- **Simplified Packaging Structure:** Small paper inner boxes were completely eliminated and replaced with bubble bag wrapping, significantly reducing packaging volume and weight.
- **Improved Logistics Efficiency:** Outer carton usage was reduced by more than 60%, substantially improving container loading efficiency while reducing transportation carbon emissions per unit product and packaging waste.

Industry Technology Collaboration

Ministry of Economic Affairs R&D Project: "IC Design Advancement Subsidy Projects"	
Project Name	Development of High-Stability IMU Heterogeneous Integrated Sensor Chips and Low-Power AI-AHRS Chip Modules for Unmanned Vehicle Applications
Implementation Period	July 2024 to June 2027
Project Background	The project focuses on the Attitude and Heading Reference System (AHRS) chip modules, which are critical components of unmanned vehicle flight control systems. It aims to develop high-stability IMU heterogeneous integrated sensor chips and low-power AI-AHRS chip modules, with the goal of full domestic production. This project integrates domestic companies, including Sensortek, Upbeat Technology, and AWAN, connecting upstream and downstream industry technologies to establish an independent supply chain. Upon completion, the technological achievements will fill gaps in the drone industry and extend applications to autonomous vehicles, robotics, and other fields.
Results in 2025	At the 2025 Taipei Aerospace & Defense Technology Exhibition, Sensortek showcased its independently developed heterogeneous integrated Inertial Measurement Unit (IMU) sensor chip and low-power AI-AHRS chip module. The six-axis inertial sensor chip, consisting of a three-axis accelerometer and a three-axis gyroscope, serves as a core component for UAV flight attitude control. It accurately measures angular velocity and acceleration in three-dimensional space, providing essential support for stable UAV flight performance.

Industry-Academia Cooperation

Sensortek aims to integrate academic and industry resources to enhance the level of sensor technology and improve its international competitiveness. Over the years, we have collaborated with academic institutions such as National Taiwan University, National Central University, National Tsing Hua University, and National Yang Ming Chiao Tung University. We have also established a partnership with National Tsing Hua University's "Micro Sensors and Actuators Technology Consortium." These partnerships not only strengthen the product design capabilities of our team, but also provide valuable learning and development opportunities for students. The outcomes have had a significant impact on both academic research and industry practice, injecting new vitality and innovative thinking into Sensortek's growth—while also helping us successfully recruit top talent. The R&D talent recruited through industry-academia cooperation programs over the years has achieved a 100% retention rate.

Academic Institution	Duration	Cooperation Title	Content and Benefits
National Formosa University	2024/10-2025/6	Automated Optimization Process for MEMS Component Design	• Utilize AI in conjunction with MEMS EDA tools (e.g., COMSOL) to optimize structural design analysis. • Implement AI Agents to assist in structural optimization, improving the automated MEMS component design process.
National Central University	2025/4-2026/3	Learning-Based Pressure Sensor Compensation Technology	• **Enhanced Measurement Accuracy:** Utilizes learning models to compensate for nonlinearity and temperature drift errors. • **Reduced Process Variations:** Improves device consistency through data-driven model training. • **Simplified Compensation Architecture:** Replaces part of the hardware calibration circuitry with algorithm-based compensation solutions.
Industrial Technology Research Institute	2025/1-2027/6	Gyroscope System Modeling and Noise Analysis Simulation Technology	• **System Model Development:** Establishes system models to analyze and predict gyroscope dynamics and error sources. • **Noise Source Analysis:** Evaluates the impact of mechanical structure and circuit noise on sensor performance. • **Product Design Optimization:** Enhances product sensitivity and stability through simulation-driven design optimization.

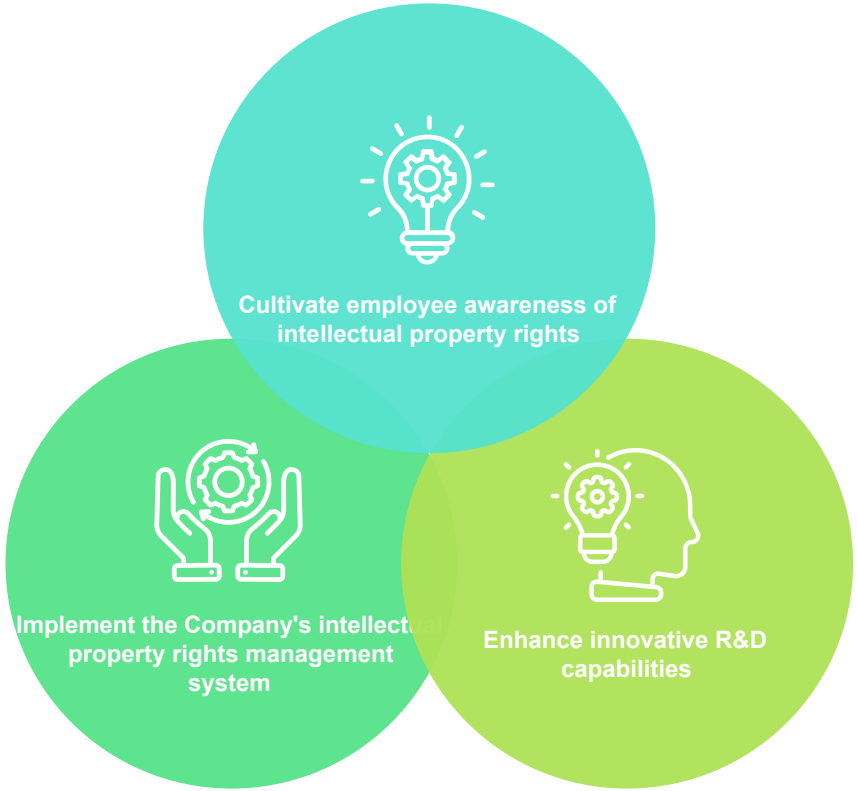
4.2 Intellectual Property Protection

Disclosure Topic: Intellectual Property Protection & Competitive Behaviour

Number	Item	2022	2023	2024	2025
TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations (Unit: NT$)	0	0	0	0

Note: In 2025, Sensortek was not involved in any legal proceedings related to anti-competitive behavior.

Intellectual Property Management



Sensortek pursues continuous technological innovation to create maximum value for customers and achieve long-term, sustainable growth. We recognize intellectual property as a critical corporate asset and continuously enhance the quantity and quality of our R&D patents through intellectual property management programs, thereby maintaining our competitive advantage for sustainable growth. The Company has adopted the Taiwan Intellectual Property Management System (TIPS) established by the Industrial Development Administration, Ministry of Economic Affairs. Through the PDCA management cycle, the Company has strengthened its internal intellectual property management system. In August 2024, the Company applied for and successfully obtained its first TIPS Level A certification, with patents as the management scope. The certificate is valid until December 31, 2025.

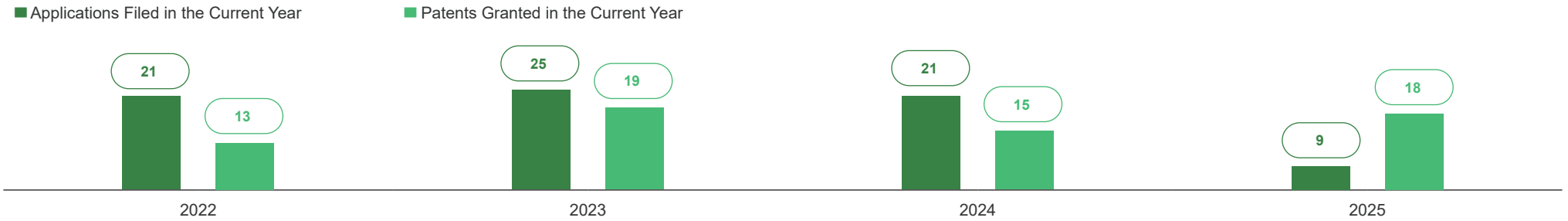
Education and Training

New Employees	New employees are required to complete the online onboarding training program within two weeks of their start date. The program covers fundamental intellectual property education, including the management of confidential documents, patents, and contracts. In 2025, 100% of new employees completed the required online training.
All Employees	All employees are required to complete an online awareness training course on the Company's Intellectual Property Management System.
Designated Personnel	Employees with relevant responsibilities, particularly those in the R&D department, receive specialized training on Patent Infringement Risk Case Analysis, Offensive and Defensive Applications in Patent Invalidity Challenges, and Patent Search and Analysis.

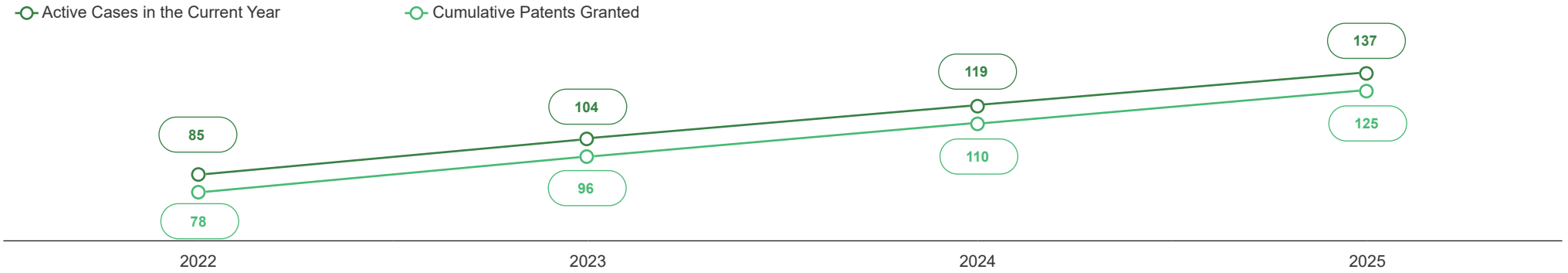
Patent Management

Sensortek encourages innovation and R&D through its Patent Policy, which establishes both Invention Proposal Awards and Patent Grant Awards. These incentive programs encourage employees to apply their creativity to technologies related to their job responsibilities, actively engage in research, development, and product improvements, and file patent applications to protect the Company's intellectual property, accumulate technological achievements, and strengthen product competitiveness. In 2025, employees submitted a total of 12 invention proposals, and incentive awards totaling NT$514 thousand were granted. The Company continues to manage the entire patent application process through its Patent Management System, which links patent proposals with product development and continuously monitors the utilization of granted patents to maintain patent validity and safeguard the Company's technological leadership. As of December 31, 2025, Sensortek held 188 domestic and international patents, including 58 patent applications pending and 130 granted patents. During 2025, the Company was granted 18 domestic and international patents.

Patent Applications and Grants Over the Years



Grants and Active Cases Over the Years



Note: Active Cases in the Current Year = Active Cases in the Previous Year + Patents Granted in the Current Year − Patents Expired or Abandoned in the Current Year (In 2025, three patents expired or were abandoned)

Trademark Management

Sensortek has registered its company name and logo as trademarks and maintains them in accordance with applicable laws. The Company aims to prevent preemptive registrations by others in key markets, thereby safeguarding its brand identity and logo.

4.3 Product Lifecycle Management

Disclosure Topic: Product Lifecycle Management

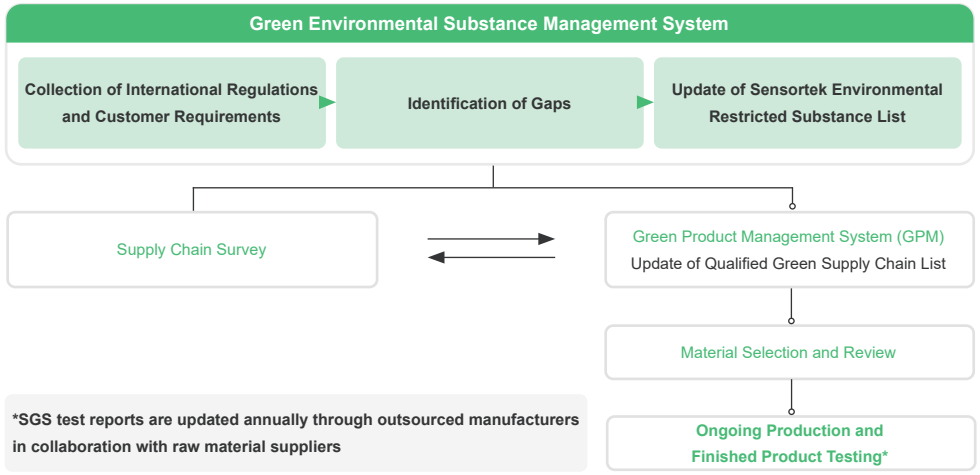
Number	Item	2022	2023	2024	2025
TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	0%	0%	0%	0%
		• Sensortek complies with the latest EU RoHS Directive and REACH SVHC restricted substances requirements. During the reporting period, the Company confirmed that the volume of chemical substances used in its products did not reach the threshold levels requiring disclosure under the IEC 62474 standard.			
TC-SC-410a.2	Processor energy efficiency at a system level for: 1. Servers 2. Desktops 3. Laptops	• Not Applicable Note: As Sensortek is a fabless IC design company responsible for chip development and sales, it is not able to manage processor energy efficiency at the system level of customers' products. In addition, the Company's products are not applied in commercial servers or personal computers.			

Environmental Substance Management

Sensortek has established an Environmental Substance Management Team responsible for implementing environmental substance management throughout the Company. Through its Environmental Restricted Substance Management Procedure, the Company strictly controls substances with significant environmental impacts. An environmental management performance evaluation mechanism has been established, and in 2025, the Company held an environmental meeting with one supplier to communicate and exchange views on environmental topics. The Company reviews the Bill of Materials (BOM) and environmental compliance test reports for all products to ensure that raw materials and packaging materials are Hazardous Substance Free (HSF) and comply with the latest international environmental regulations as well as customers' environmental requirements.

To address new product development, evolving international environmental regulations, and customer requirements for restricted substances, the Company utilizes a Green Product Management System (GPM) to improve the accuracy and efficiency of reviewing supplier declarations, including chemical test reports, safety data sheets, and conflict minerals sourcing information. The system monitors material compliance, fully supports green supply chain management, accurately communicates product material safety information to customers, and further strengthens customer confidence in the Company's products.

Environmental Substance Management Process



▶ Collection of International and Customer Requirements

We proactively monitor and implement customers' restricted substance requirements, international environmental conventions, and applicable regulations to ensure that our products are 100% compliant with the following standards, including but not limited to:

International Environmental Conventions/ Regulations	– Montreal Protocol (Ozone Layer Protection)
	– Stockholm Convention (POPs – Persistent Organic Pollutants)
	– European Union Environmental Directives
	– RoHS Directive
	– REACH Regulation
	– Halogen-Free Directive
	– Packaging and Packaging Waste Directive (PPWD)
	– Norway PoHS
	– Other EU Regulations
	– France – Mineral Oil Restriction Regulations
Customer Requirements	– Samsung Product Substance Control Standards
	– OPPO Hazardous Substance Management Standard
	– VIVO Environmental Procurement Material Standard
	– Environmental Regulations in Asia, Europe, and the United States
	– Taiwan RoHS
	– China RoHS
	– California Proposition 65
	– Toxic Substances Control Act (TSCA)
	– Toxics in Packaging Clearinghouse (TPCH) Requirements
	– Canada – Prohibition of Certain Toxic Substances Regulations
	– Other Environmental Regulations in Asia, Europe, and the United States
	– Japan – Chemical Substances Control Law (CSCL)

▶ Supply Chain Survey

- Issuance of the "Supplier Non-Use of Conflict Minerals Declaration": In 2025, the signing rate among new suppliers reached 100% (one new supplier).
- Verification of "Periodic Raw Material Testing Reports": Suppliers must submit annual testing reports for 10 RoHS-restricted substances and halogen-free (HF) compliance. These reports must cover the following substances: lead (Pb), cadmium (Cd), mercury (Hg), hexavalent chromium (Cr6+), polybrominated biphenyls (PBBs), polybrominated diphenyl ethers (PBDEs), bis(2-ethylhexyl) phthalate (DEHP), benzyl butyl phthalate (BBP), dibutyl phthalate (DBP), diisobutyl phthalate (DIBP), as well as two halogens: chlorine (Cl) and bromine (Br).
- Verification of "Environmental Substance Data Sheets": Suppliers must provide investigation results and material survey forms in compliance with new international and customer-specific environmental substance requirements.
- In 2025, the REACH SVHC Candidate List covered a total of 251 substances. A 100% investigation was completed, and all products were confirmed to be compliant.

▶ Green Product Management System

Suppliers are required to upload material declaration data (including the Declaration of Non-Use of Environmentally Hazardous Substances, material certifications, test reports, etc.) to the GPM system in accordance with Sensortek's "List of Environmentally Restricted Substances." The submitted documents are reviewed through the GPM system to ensure that materials comply with international environmental regulations and Sensortek's customer requirements.

▶ Material Selection and Review

Sensortek takes into account the potential environmental impact of the IC manufacturing process. From the early stages of product design and development, the principle is to adopt low-hazard chemical materials that comply with current regulatory requirements. During the initial material selection phase, environmental restricted substance requirements are included in the review process. This includes homogeneous material precision testing reports, material safety data sheets, and other supporting documents to verify data validity and confirm that the materials used do not contain restricted hazardous substances. All approved environmental compliance documents are archived in the GPM system for at least 10 years.

▶ Ongoing Production and Finished Product Testing

To ensure the stability of raw material sources, Sensortek conducts X-ray fluorescence (XRF) spectrometer analysis on materials prior to production to confirm that chemical element content values fall within regulatory limits before they are approved for use in manufacturing.

XRF Testing Items	
RoHS	Cadmium (Cd)
	Lead (Pb)
	Mercury (Hg)
	Chromium (Cr)
Halogen	Bromine (Br)
	Chlorine (Cl)
Monitor	Antimony (Sb)

Upon completion of the finished products, Sensortek implements final-stage control of chemical substances in the products. Based on the product packaging type, samples are sent annually to third-party certification organizations (e.g., SGS) for precision composition analysis. Testing includes RoHS, Halogen, REACH, PFOS, PFOA, and TVOC, ensuring strict monitoring and quality control of product materials.

Environmental Knowledge Management

The GPM system platform periodically announces the latest environmental regulatory updates to ensure that the Company's Environmental Substance Management Team and suppliers can promptly access the latest environmental regulations and global trends. The platform helps enhance awareness of product material compliance, strengthen environmental responsibility for products, maintain alignment with international environmental trends, and jointly achieve the sustainable development of green products.



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Protecting the Environment

Sensing the Mission of Energy Saving and Carbon Reduction

5.1 Environmental Policy

Sensortek is committed to environmental sustainability and has established a comprehensive environmental policy to ensure that its products comply with the latest international regulatory requirements, including RoHS and REACH. The Company actively promotes a green supply chain and encourages employee engagement. Under the framework of ISO 9001, Sensortek has established an environmental substance management system, and conducts planning, development, implementation, maintenance, measurement, monitoring, analysis, and continuous improvement to advance environmental sustainability and reduce the environmental impacts of its operations.

In response to global climate change and sustainability trends, Sensortek conducted environmental education and training for all employees in July 2025. The training covered the current global and Taiwan climate situation, global and domestic measures addressing environmental changes, and Sensortek's environmental policy. The initiative aims to increase employees' awareness and understanding of climate change issues and ensure company-wide participation in energy-saving and carbon-reduction strategies.

Sensortek demonstrates its corporate influence through concrete actions. In 2025, the Company organized a mountain cleanup activity at the Lion's Head Mountain Scenic Area, with a total of 43 employees and their family members participating. In addition, in response to Earth Day, the Company encouraged employees to donate receipts in exchange for plant seedlings, collecting a total of 380 receipts that were donated to the Citizen of the Earth Foundation to provide tangible support for environmental initiatives.

➡ Environmental Policy







5.2 Climate Management

Implementation Plan

Climate change has become a critical global issue of widespread concern. Considering the characteristics of the industry and its operational profile, Sensortek operates in the low-energy consumption and low-emission IC design industry. Nevertheless, climate-related risks and opportunities may still affect the Company's operations through factors such as policies and regulations, energy supply, supply chain management, and customer requirements. Therefore, the Company continues to reference the TCFD framework and align with the disclosure trends of IFRS S1 and IFRS S2 by progressively strengthening its climate governance and management mechanisms, enhancing risk response capabilities and operational resilience.

Net Zero Emissions Blueprint

Climate Target Items	Scope of Targets			
Greenhouse Gas Reduction	Scope 1 & 2 Emissions of Sensortek Headquarters			
	Target Description	Base Year	Short-Term Target	Long-Term Target
		2023	30% reduction by 2030	Net zero by 2050
Renewable Energy Usage	Sensortek Headquarters			
	Target Description	Short-Term Target	Mid-Term Target	Long-Term Target
		15% share by 2025	50% share by 2030	100% share by 2050

Note: For details on the current status of renewable energy usage, please refer to Section 5.3.

Governance

Governance of Climate-Related Risks and Opportunities

In line with its Risk Management Policy and Procedures, the Company has integrated the climate risk assessment process into its existing risk management framework and executes it in accordance with overall risk management standards. The Board of Directors serves as the highest decision-making body for Sensortek's climate change-related issues. It provides guidance and oversight on the Company's responses to climate-related risks and opportunities and incorporates climate-related considerations into the operational decision-making process. Under the Board of Directors, the Sustainability and Risk Management Committee has been established as a functional committee responsible for overseeing sustainability and climate-related governance matters, including sustainability initiatives and climate change risk management. For details of the governance structure, please refer to the Sustainability and Risk Governance Structure section.

Organization	Board of Directors	Sustainability and Risk Management Committee	Sustainable Development Promotion Team
Authority and Responsibility	Oversees the effectiveness of climate change risk and opportunity management.	Composed of independent directors with expertise in sustainability and risk management, the committee is responsible for formulating policies to promote sustainability and risk management, reviewing policies, management guidelines, and specific implementation plans proposed by the Sustainable Development Promotion Team, and monitoring and evaluating the execution and effectiveness of these initiatives.	Led by the General Manager as convener, team members are responsible for identifying risks and opportunities, and for planning and implementing response plans. The Sustainability and Risk Management Committee reports the execution results of climate management to the board at least once a year.
Communication Frequency	Climate-related matters are planned and implemented by the Sustainable Development Promotion Team. The Sustainability and Risk Management Committee convenes quarterly meetings and reports the progress and effectiveness of climate management initiatives to the Board of Directors. For the implementation status in 2025, please refer to Section 2.1 "Sustainability and Risk Governance" of this report.		

Development of Climate-Related Expertise

Among Sensortek's Board members, certain directors possess professional expertise related to sustainability and climate change, including relevant professional certifications in sustainability or carbon inventory and practical experience in sustainability or carbon management. Sensortek recognizes that managing climate change-related risks and opportunities is an ongoing issue and an important development trend. In addition to regularly monitoring the progress of ESG and climate change management through the Board of Directors and relevant committees, the Company also engages external professional teams, as appropriate, to provide the Board with necessary climate change-related training. In 2025, the Company's directors completed 3 hours of climate-related education and training. Sensortek continues to enhance the professional capabilities of the Board of Directors and relevant governance units in managing climate-related risks and opportunities. Through internal and external training, thematic reports, and support from external experts, the Company strengthens its understanding of climate change, carbon management, and sustainability trends to support the Board's effective oversight of climate-related issues.

Climate-Related Compensation Linkage

Sensortek's senior executives are granted appropriate compensation based on the evaluation results under the "Manager Performance Evaluation Method," including performance against objectives and behavioral assessments. The results are reviewed by the Compensation Committee and submitted to the Board of Directors for approval. ESG management performance is incorporated into the compensation evaluation indicators, accounting for 10% of the overall assessment. The ESG sustainability performance evaluation criteria are established based on the achievement of annual targets for high-impact sustainability issues identified through the Company's sustainability impact assessment, thereby strengthening the implementation and execution of the Company's sustainability development policies.

Strategy

Climate-Related Risks and Opportunities

Sensortek initiated its first systematic identification and assessment of climate-related risks and opportunities in 2023. In accordance with its plan to conduct a reassessment every three years, the Company reconvened relevant departments in early 2026 to perform another evaluation of climate-related risks and opportunities. This assessment broadly referenced the evaluation criteria of international sustainability ratings, including CDP, MSCI ESG, and Sustainalytics, to identify various short-, medium-, and long-term risk factors and opportunities that may potentially impact the Company. Following review and confirmation by the Sustainable Development Promotion Team, Sensortek identified seven potential risks and five potential opportunities. The Company will review implementation progress annually and evaluate the corresponding objectives and action plans.

Risk Type		Potential Financial Impact	Response Measures
Transition risk	(Occurred) • Variation in Domestic (National) Regulations • Impact areas: Direct operations, upstream, downstream	Increased costs associated with regulatory compliance, inventory assessments, and system implementation; may result in higher capital expenditures.	Track the development of domestic climate and environmental protection regulations continuously and review legal compliance gaps regularly. Strengthen greenhouse gas inventory, internal control systems, and information disclosure processes.
	(Short-term: 1-3 years) • Lack of Mature Certification Systems and Sustainability Standards • Impact areas: Direct operations, upstream, downstream	Increased costs associated with verification and communication; may affect order fulfillment timelines and revenue growth.	Collect trends in client, industry, and international sustainability standards continuously and prepare product carbon footprints, supply chains, and certification data in advance. Strengthen communication with clients and suppliers.
	(Short-term: 1-3 years) • Poor Coordination Among Regulatory Authorities • Impact areas: Direct operations, upstream, downstream	Increased internal control and reporting burdens; may result in reporting delays or penalties.	Establish an interdepartmental legal compliance and reporting coordination mechanism and inventory competent authority requirements regularly. Strengthen reporting, data management, and auditing mechanisms.
	(Short-term: 1-3 years) • Carbon Pricing Mechanism • Impact areas: Upstream, downstream	Increased indirect costs (higher supplier costs driving up outsourced manufacturing and procurement costs).	Promote energy-saving and carbon reduction measures continuously. Evaluate internal carbon pricing mechanisms as a reference for procurement, investment, and operational decisions. Elevate the proportion of green electricity usage and establish carbon reduction targets.
	(Mid-term: 3-5 years) • Insufficient Availability and/or Increased Costs of Raw Materials • Impact areas: Upstream, downstream	Increased direct costs; may result in delivery delays and order losses, affecting revenue.	Establish diversification strategies for critical raw materials and outsourced manufacturing suppliers. Strengthen supply chain risk monitoring and delivery time management.
	(Mid-term: 3-5 years) • Insufficient Availability and/or Increased Costs of Certified Sustainable Materials • Impact areas: Upstream, downstream	Increased procurement costs; may affect production efficiency due to certification requirements or alternative material evaluations.	Continuously monitor the demand for sustainable materials and certification requirements, incorporate sustainability considerations into supplier management, expand the list of qualified suppliers, and collaborate with suppliers to obtain relevant certifications.
Physical risk	(Long-term: over 5 years) • Temperature Changes (Air, Freshwater, Seawater) • Impact areas: Upstream suppliers	Increased costs; may affect the supply of outsourced wafer foundries and OSAT providers, resulting in supply disruptions and deferred revenue recognition.	Track climate and water resource risks in the locations of principal suppliers continuously, and incorporate relevant scenarios into supply chain risk management. Evaluate backup supply and dispatch mechanisms.

Transition Opportunities	Potential Financial Impact	Guidelines for Realizing Transition Opportunities
(Short-term: 1-3 years) Financial incentives from customers	Increased order opportunities, driving revenue growth	Continue strengthening green supply chain management, restricted substance management, and the completeness of product compliance documentation to meet customers' sustainable procurement requirements and secure new business opportunities.
(Short-term: 1-3 years) Easier access to more affordable and/or more sufficient credit/financing	More favorable financing terms and enhanced access to capital	Promote sustainable development and risk management mechanisms, greenhouse gas inventories, and information disclosure continuously to enhance external trust in the Company's corporate governance and sustainability management.
(Short-term: 1-3 years) Expansion into new markets	Entry into emerging markets or new application areas, driving revenue growth	Leverage the Company's existing sensing IC design capabilities to develop products for emerging wearable device applications (e.g., AR/VR and AI smart glasses) that require low-power consumption, thereby diversifying risks associated with reliance on a single end market.
(Medium-term: 3-5 years) Development of new products or services through R&D and innovation	Increased revenue from new products or services	Address the requirements of energy-efficient displays operating in power-saving modes by designing sensing ICs capable of accurately detecting ambient conditions under high display refresh rates, incorporating next-generation product specifications from the early stages of product development.
(Long-term: more than 5 years) Enhanced competitive advantage	Strengthened differentiation, leading to increased revenue driven by enhanced reputation	Maintain quality management, Green Partner certification, and supply chain management standards, integrating sustainability disclosure and risk management results to enhance client trust.

Risk Management

Climate Risk and Opportunity Identification and Assessment

2023 marked the first year that Sensortek systematically carried out climate risk and opportunity identification and assessment. This initiative aims to address potential impacts from policies, technologies, and customers under climate change. Sensortek has planned to re-conduct the identification and assessment process every three years. In line with its Risk Management Policy and Procedures, the Company has integrated the climate risk assessment process into its existing risk management framework and executes it in accordance with overall risk management standards.

Risk and Opportunity Identification

Based on TCFD recommendations, industry insights, and both internal and external discussions, Sensortek screened for risk and opportunity factors that may be relevant to the Company. Considering national policy directions, net-zero commitments, and international assessment reports, the Company established climate risk and opportunity assessment scenarios. Transition risks were evaluated primarily under the 2050 net-zero emission scenario, while physical risks were assessed mainly under the SSP5-8.5 scenario.

Risk and Opportunity Assessment

Relevant departments were invited to participate in the assessment process. The results were reviewed and validated through internal and external discussions to understand the potential impacts of risk factors on the Company, the likely timeframes of occurrence, and the possible financial implications. Key outcome: Identification of seven potential risks and five potential opportunities.

Response Planning

For the identified risks and opportunities, relevant departments formulated response plans in alignment with the Company's existing business strategies. These plans follow the Risk Management Policy and Procedure for subsequent review and implementation.

Supervision and Reporting

The Sustainable Development Promotion Team convenes regular meetings to oversee the implementation of response measures. Progress is reported to the Board of Directors through the Sustainability and Risk Management Committee.

Climate-Related Scenario Analysis

The Company has referenced domestic and foreign policy directions, net-zero commitments, and international scenario reports when evaluating climate change-related risks and opportunities to establish evaluation scenarios for transition risks and physical risks and incorporate the principal changes likely to be faced within the next 5 years for analysis. Transition risks primarily adopt net-zero scenarios to reference scenarios such as the IEA Net Zero Roadmap and NZE 2050 to assume that the world and Taiwan will develop continuously toward a low-carbon transition, with the trends of carbon fees, energy usage efficiency, renewable energy procurement, supply chain carbon reduction requirements, and low-carbon technology introduction strengthening progressively; physical risks primarily adopt the SSP5-8.5 high-warming scenario disclosed in IPCC AR6 to assume an increasing frequency and intensity of future high temperatures, heavy rainfall, water shortages, unstable power supplies, and extreme climate events.

The Company comprehensively considers factors including policies/regulations, energy usage and combinations, technological changes, climate patterns, natural resource availability, land use, and social aspects during scenario analysis to evaluate the impacts of various risks and opportunities on operational activities, supply chain management, product competitiveness, and resource allocation. Principal financial impacts encompass increased costs for legal compliance, carbon management, energy conservation and carbon reduction, renewable energy procurement, and system implementation; escalated costs for raw materials, electricity usage, and outsourced manufacturing; supply interruptions, deferred delivery times, or declined operational efficiency caused by water shortages, power outages, and extreme climate events; and increased equipment improvements, backup implementations, and relevant capital expenditures required to address resilience enhancement. Furthermore, under the low-carbon transition trend, the demand for products featuring high energy efficiency, low power consumption, and compliance with client sustainability requirements may be driven to form new market opportunities.

Assessment Methodology for Climate-Related Risks and Opportunities

When assessing climate-related risks and opportunities, Sensortek primarily considers the magnitude of potential impacts and the likelihood of occurrence. The assessment analyzes the potential effects of each identified risk and opportunity on the Company's operations, supply chain management, product development, and financial performance. It also takes into account factors such as policies and regulations, energy use, technological developments, natural resources, and market trends to determine the materiality of climate-related risks and opportunities. The assessment results serve as the basis for subsequent risk management and the implementation of corresponding response measures.



Metrics and Targets

Climate-Related Targets

Sensortek incorporates the results of climate risk and opportunity assessments into its operational strategy, embedding low-carbon awareness into existing business plans. By deepening customer relationships and continuously enhancing technical capabilities, the Company aims to expand the benefits of low-carbon manufacturing, creating a win-win outcome. On the supply chain sustainability front, Sensortek strengthens awareness and engagement on carbon-related issues with suppliers, exploring further opportunities to reduce the industry's carbon footprint. Moving forward, the Company will continue to set climate-related indicators based on climate risk identification results in consultation with governance units and regularly review progress toward these targets.

Metrics and Targets

- **The climate change risk assessment process has been integrated into the existing risk management system and is executed in accordance with the "Risk Management Policy and Procedure." Moving forward, the Company will continue to set climate-related indicators based on climate risk identification results in consultation with governance units and regularly review progress toward these targets.**
- **Sensortek Greenhouse Gas Emissions and Targets**

  Considering the setup of the Surface Mount Technology (SMT) production line and the construction of a cleanroom in 2023, the Company uses 2023 as the baseline year for reduction targets.

Climate Target Items	Scope of Targets			
Greenhouse Gas Reduction		Sensortek (Headquarters) Scope 1 & Scope 2 Emissions		
	Planned Timeline	Base Year	Short-Term Target	Long-Term Target
		• 2023	• 30% reduction by 2030	• Net zero by 2050
	2024 Performance	• In 2024, Scope 1 and Scope 2 emissions were 415.872 metric tons of CO_2e, representing a 5% reduction compared to the baseline year (438.892 metric tons of CO_2e in 2023).		
	2025 Performance	• In 2025, Scope 1 and Scope 2 emissions were 384.999 metric tons of CO_2e, representing a 12.3% reduction compared to the baseline year (438.892 metric tons of CO_2e in 2023).		
Renewable Energy Usage		Sensortek Headquarters		
	Planned Timeline	Short-Term Target	Mid-Term Target	Long-Term Target
		• 15% by 2025	• 50% by 2030	• 100% by 2050
	2024 Performance	• In 2024, 88.25% of the Company's energy was purchased non-renewable electricity from Taipower, while 11.75% came from solar energy supplied through the Taipower grid. A total of 94 renewable energy certificates were obtained, equivalent to reducing 46 tons of carbon emissions. • The short-term target achievement rate is approximately 78%.		
	2025 Performance	• In 2025, 81.65% of the Company's energy was purchased non-renewable electricity from Taipower, while 18.35% came from solar energy supplied through the Taipower grid. A total of 165 renewable energy certificates were obtained, equivalent to reducing 73 tons of carbon emissions. The short-term target has been achieved.		

Note: Sensortek (headquarters) is the main operational site, so targets are set based on headquarters operations.

Climate-Related Transition Risks

Carbon pricing mechanisms, insufficient availability of raw materials, and/or rising costs of raw materials are identified as potential transition risks for Sensortek. However, based on the assessment results, the current impacts on assets or business activities affected by transition risks are considered not significant.

Climate-Related Physical Risks

Changes in temperature (air, freshwater, and seawater) are identified as potential physical risks for Sensortek. However, based on the assessment results, the current impacts on assets or business activities affected by physical risks are considered not significant.

Climate-Related Opportunities

Sensortek's climate-related opportunities include financial incentives from customers, improved access to credit and financing, expansion into new markets, development of new products or services through R&D and innovation, and enhanced competitive advantages. During the reporting period, the Company continued to evaluate the potential financial impacts of these climate-related opportunities.

Capital Allocation

During the reporting year, no capital expenditures, financing, or investment amounts were allocated specifically in response to climate-related risks and opportunities. However, to implement energy conservation and carbon reduction measures in daily operations, Sensortek invested approximately NT$310 thousand in capital expenditures in 2025 to optimize and upgrade its air-conditioning chilled water system. The project included major equipment maintenance and replacement of key consumables. The improvements are expected to enhance the operating efficiency of the air-conditioning system, reduce overall operational energy consumption, and achieve tangible energy-saving and carbon reduction benefits.

Internal Carbon Pricing

Sensortek will assess the impacts and risks of carbon emissions on its operations and plans to introduce an Internal Carbon Pricing (ICP) mechanism with reference to the "Carbon Fee Collection Measures" announced by the Ministry of Environment. The preliminary internal carbon price is set at NT$300 per metric ton of CO_2e. The Company expects that the establishment of an ICP mechanism will support energy conservation and carbon reduction projects, renewable energy procurement, and further low-carbon transformation initiatives.

Prior to the formal establishment of the ICP mechanism, Sensortek has incorporated carbon cost considerations aligned with the ICP concept into its renewable energy procurement decisions in 2025. Going forward, carbon costs will continue to be considered in evaluations of capital asset purchases, renewable energy investments, and other relevant projects to enhance decision-making quality and more effectively achieve carbon reduction targets.

Compensation

Under the "Manager Performance Evaluation Method," Sensortek incorporates ESG management performance into the overall compensation evaluation indicators for senior executives, accounting for 10% of the total assessment. The ESG sustainability performance evaluation criteria are based on the actual achievement of targets established for high-impact sustainability issues identified through the annual sustainability impact assessment. For fiscal year 2025, the evaluation results were reviewed by the Compensation Committee in accordance with established procedures and approved by the Board of Directors, ensuring that executive compensation mechanisms are closely aligned with the Company's sustainability goals and overall strategic direction, thereby reinforcing sustainable governance.



Greenhouse Gas Emissions

Sensortek is a professional IC design company engaged in product design, R&D, and sales. All operations are conducted within office buildings, while manufacturing-related activities—such as wafer fabrication, packaging, and testing—are outsourced to specialized contract manufacturers. As a result, the Company does not generate significant air pollutants, wastewater, waste, or greenhouse gas emissions that could have substantial environmental impact.

In response to international carbon reduction trends and the policies of the Financial Supervisory Commission, Sensortek conducts greenhouse gas inventories in accordance with ISO 14064-1:2018, with external verification performed since 2022. The inventory covers: Category 1: Direct greenhouse gas emissions and Category 2: Purchased electricity. Considering the nature of operations, Categories 3-6 are gradually added based on materiality and reduction potential. By 2025, the inventory has expanded to include: 3.1 Upstream transportation and distribution, 3.2 Downstream transportation and distribution, 3.3 Employee commuting, 3.5 Business travel, and 4.3 Waste generated from operations.

In 2025, Sensortek's total Category 1 and Category 2 emissions were 458.896 tCO_2e based on the location-based approach and 384.999 tCO_2e based on the market-based approach, representing a reduction of 73 tCO_2e. In comparison, the 2024 emissions were 463.842 tCO_2e under the location-based approach and 415.872 tCO_2e under the market-based approach. Using floor area (m^2) as the basis for calculating greenhouse gas emissions intensity, the 2025 emissions intensity was 0.095 tCO_2e/m^2 under the location-based approach and 0.079 tCO_2e/m^2 under the market-based approach. In 2024, the corresponding figures were 0.096 tCO_2e/m^2 and 0.085 tCO_2e/m^2, respectively. Sensortek's primary source of greenhouse gas emission reductions comes from renewable energy procurement. The Company has planned to gradually increase its use of renewable electricity year by year, which will further reduce market-based carbon emissions over time. From 2023 to 2025, cumulative emissions reductions reached 142 tCO_2e, moving the Company closer to its net-zero carbon emission goal.

Disclosure Topic: Greenhouse Gas Emissions

Number	Item	2022	2023	2024	2025	
	Site	Headquarters	Headquarters	Headquarters	Headquarters	Taipei Office
TC-SC-110a.1	Gross global Scope 1 emissions (Unit: tCO_2e)	63.37	62.66	55.51	56.10	0
	Amount of total emissions from perfluorinated compounds (Unit: tCO_2e)	• Sensortek is primarily engaged in IC design, R&D, and sales. As the Company does not perform wafer fabrication, packaging, or testing—key processes in semiconductor manufacturing—there are no emissions of perfluorinated compounds.				
TC-SC-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	• From 2022 to 2025, the proportion of Scope 1 greenhouse gas emissions [Note 3] was 13.68%, 13.64%, 11.97%, and 12.22%, respectively. • Scope 1 emission sources include methane from septic tanks, one-time use of fire extinguishers in server rooms, and refrigerant leakage from air conditioners and refrigerators, which are difficult to reduce. The Company's medium- and long-term Scope 1 emission reduction target is to evaluate the adoption of equipment using environmentally friendly refrigerants when replacing refrigerators, chilled water systems, and other related equipment. • In addition to Scope 1 reduction measures, the Company has also implemented plans to reduce greenhouse gas emissions from Scope 2 purchased electricity. Beginning in 2023, green power has been adopted, with the share of renewable energy use to be increased each year, targeting 50% of total electricity consumption by 2030.				

Note 1: Greenhouse gas emissions are calculated using the operational control approach; the global warming potential (GWP) values for each type of greenhouse gas are based on the IPCC Sixth Assessment Report (AR6) published in 2021.

Note 2: The emission factors for Scope 1 are referenced from the Greenhouse Gas Emission Factor Management Table 6.0.4 issued by the Climate Change Administration, Ministry of Environment. For Scope 2 electricity emissions, the emission factors published by the Energy Administration, Ministry of Economic Affairs are applied. (0.495 tCO2e per MWh in 2022; 0.494 tCO2e per MWh in 2023-2024; 0.474 tCO2e per MWh in 2025)

Note 3: The formula for calculating the Scope 1 share is: Scope 1 emissions ÷ (Scope 1 emissions + Scope 2 emissions).

Direct Greenhouse Gas Emissions (by Gas Type)

Unit: tCO_2e

Greenhouse Gas	Site	Methane (CH_4)	Hydrofluorocarbons (HFCs)	Total
2022	Headquarters	15.5236	47.8500	63.3736
2023	Headquarters	14.2059	48.4531	62.6590
2024	Headquarters	7.0588	48.4531	55.5119
2025	Headquarters	7.6433	48.4531	56.0963
	Taipei Office	0	0	0

Note 1: The greenhouse gases included in the inventory are CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, and NF_3. Since Sensortek does not operate semiconductor manufacturing processes, there are no emissions of PFCs, SF_6, NF_3.
Note 2: Direct emissions do not include CO_2, N_2O, PFCs, SF_6, or NF_3.

Greenhouse Gas Emissions (by Category)

Unit: tCO_2e

Scope		Scope 1	Scope 2		Scope 3							
Category		Direct greenhouse gas emissions	Purchased electricity		Upstream transportation and distribution	Downstream transportation and distribution	End-of-life treatment of IC products	Employee commuting	Business travel	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Total greenhouse gas emissions	
2022	Headquarters	63.3736 *	399.9721 *		2.0102 *	-	0.1213 *	-	-	-	465.4772	
2023	Headquarters	62.6590 *	Location-based	396.6481 *	20.3132 *	-	0.0177	98.2034 *	-	73.955	Location-based	651.7964
			Market-based	376.2333 *							Market-based	631.3816
2024	Headquarters	55.5119 *	Location-based	408.3299 *	25.6182	151.1313 *	0.3057	92.6817	67.9805 *	70.9778	Location-based	872.5370
			Market-based	360.3600 *							Market-based	824.5671
2025	Headquarters	56.0963 *	Location-based	402.7999 *	22.2375 *	148.4291 *	0.1582	120.4731	80.6036	80.7851	Location-based	928.2765
			Market-based	328.9033 *								
	Taipei Office	0	Location-based	16.6937							Market-based	854.3799
			Market-based	16.6937								

Note: *Verified externally for the year

Year and Scope			Scope 1 + Scope 2 + Scope 3 Greenhouse Gas Emissions (tCO_2e)	Scope 1 + Scope 2 Greenhouse Gas Emissions (tCO_2e)	Scope 1 + Scope 2 Greenhouse Gas Emissions Intensity Note 2 (tCO_2e/m^2)	Scope 1 + Scope 2 Greenhouse Gas Emissions Intensity Note 3 (tCO_2e/NT$ million in revenue)
2022	Headquarters		465.4772	463.3457	0.0956	0.1151
2023	Headquarters	Location-based	651.7964	459.3071	0.0947	0.1011
		Market-based	631.3816	438.8923	0.0905	0.0966
2024	Headquarters	Location-based	872.5370	463.8418	0.0957	0.0939
		Market-based	824.5671	415.8719	0.0858	0.0842
2025	Headquarters	Location-based	911.5828	458.8962	0.0947	0.1006
		Market-based	837.6862	384.9996	0.0794	0.0844
	Taipei Office	Location-based	16.6937	16.6937	0.0424	0.0037

Note 1: Sensortek's operating sites are office buildings; therefore, greenhouse gas emissions intensity is managed based on floor area as the calculation basis.

Note 2: The formula for calculating greenhouse gas emission intensity is: [Scope 1 + Scope 2 greenhouse gas emissions (tCO_2e)] ÷ average floor area (m^2). The average gross floor area of the headquarters was 4,848.27 m², while the average gross floor area of the Taipei office was 393.42 m².

Note 3: In accordance with the "Regulations Governing Information to be Published in Annual Reports of Public Companies," Appendix 2-2-3 Climate-related Information of Listed Companies, greenhouse gas emission intensity must also be disclosed based on revenue (NT$ million).

Note 4: The emission factors for Scope 3 are referenced from the Carbon Footprint Information Platform.

5.3 Energy Management

Number	Item	2022	2023	2024	2025	
	Site	Headquarters	Headquarters	Headquarters	Headquarters	Taipei Office
TC-SC-130a.1	1. Total energy consumed (GJ)	2,828.21	2884.71	2,975.68	3,059.24	126.79
	2. Percentage grid electricity	100%	100%	100%	100%	100%
	3. Percentage renewable	0%	5.15%	11.75%	18.35%	0%

Note 1:Unit conversion: 1 kWh = 860 Kcal; 1 Kcal = 4.186798 J; therefore, 1 kWh = 3.6 × 10^{-3} GJ.

Note 2:Since Sensortek has no manufacturing operations, 100% of its energy consumption comes from purchased electricity used in offices and laboratories.

Energy Overview

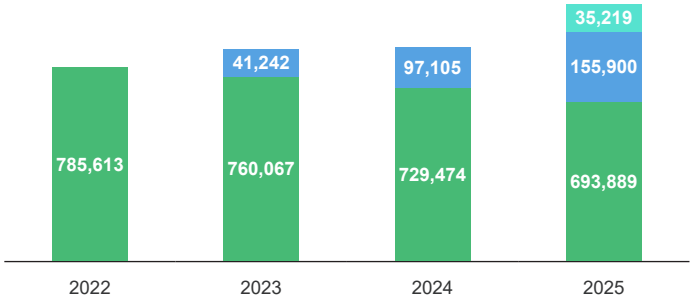
As a professional IC design company, Sensortek's operational spaces are primarily office-based, with no energy consumption from manufacturing, packaging, testing, or other production equipment. Overall energy consumption is mainly attributed to air conditioning systems.

In 2025, Sensortek's headquarters consumed a total of 849,789 kWh of energy, representing an increase of approximately 2.81% compared with 826,579 kWh in the previous year. The increase was mainly attributable to the expansion of the workforce and extended operating hours of laboratory equipment. In terms of energy structure, 82.38% of the energy consumed by Sensortek's headquarters and Taipei office came from non-renewable electricity purchased from Taiwan Power Company, while approximately 17.62% was supplied through solar power wheeled via Taiwan Power Company's grid. During the year, 155,900 kWh of renewable energy was wheeled, and 165 Renewable Energy Certificates were obtained, equivalent to reducing approximately 73 tons of carbon emissions, representing a carbon reduction benefit equivalent to approximately 140 trees.

Considering the installation of a Surface Mount Technology (SMT) production line and the construction of a cleanroom in 2023, Sensortek has designated 2023 as the baseline year for energy reduction. The Company will continue to assess feasible opportunities for energy reduction and set future targets accordingly.

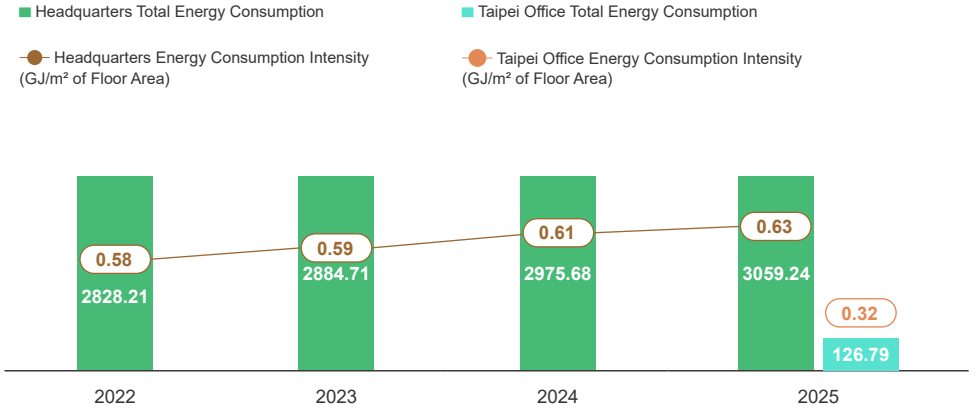
Energy Consumption Over the Years

Unit: kWh



Total Energy Consumption Over the Years

Unit: GJ

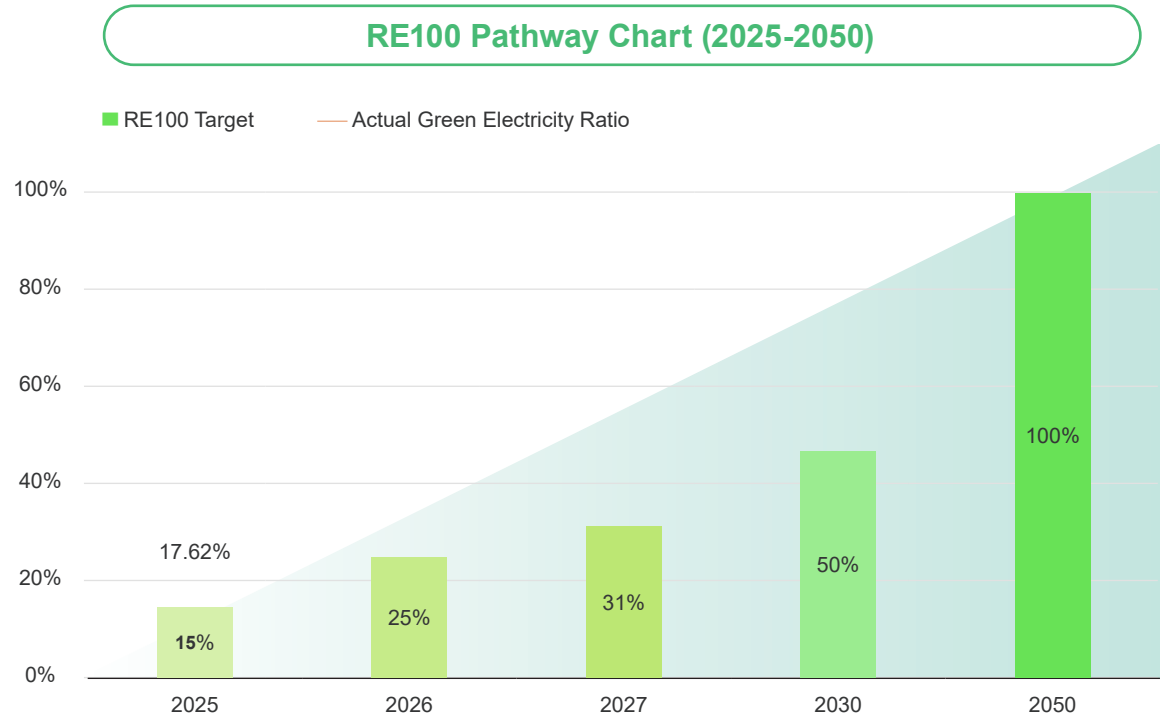


Energy Efficiency Improvements

In January 2025, Sensortek conducted a major maintenance overhaul of its air-conditioning chiller system. In addition to routine maintenance activities, including chemical cleaning of condensers, cleaning of Y-type filters, and lubrication of shaft cores, the Company also replaced refrigeration oil, refrigerant filter cores, and filter driers, and replenished refrigerant. These measures improved air-conditioning operating efficiency and reduced energy consumption, with an investment of approximately NT$310,000.

Renewable Energy Usage and Planning

In active response to global greenhouse gas reduction targets and the worldwide transition toward renewable energy, Sensortek officially began using renewable energy (green electricity) in October 2023 and obtained 40 Renewable Energy Certificates in the same year. The Company has progressively expanded its renewable energy procurement, with the number of Renewable Energy Certificates increasing to 94 and 165 in 2024 and 2025, respectively. Sensortek has continued to increase the proportion of renewable energy consumption year by year, with a target of achieving 50% renewable energy usage as a percentage of total energy consumption by 2030 and fully transitioning to 100% renewable energy by 2050.



5.4 Water Resource Management

Disclosure Topic: Water Management

Number	Item	2022	2023	2024	2025	
	Site	Headquarters	Headquarters	Headquarters	Headquarters	Taipei Office
TC-SC-140a.1	1. Total water withdrawn (thousand cubic meters); percentage of each in regions with High or Extremely High Baseline Water Stress	2.61	2.96	3.25	3.85	0.17
		• Sensortek's operations are located in Hsinchu County, which, according to the WRI Aqueduct Water Risk Atlas, is not classified as a high or extremely high water-stress area. Therefore, the percentage of water withdrawn from water-stressed areas is 0%.				
	2. Total water consumed (thousand cubic meters); percentage of each in regions with High or Extremely High Baseline Water Stress	• As an IC design company, Sensortek is not engaged in manufacturing activities; therefore, its operations do not involve water consumption through evaporation, transpiration, or process use, and this indicator is not applicable.				

Note: 1,000 m^3 = 1 million liters (ML).

Sensortek's products are 100% outsourced for manufacturing, and all water consumption is for general domestic use. Water is supplied by Taiwan Water Corporation and is sourced from freshwater resources. The building where Sensortek is located has obtained the Green Building Silver-level Certification. All faucets, toilets, and urinals installed in the building are equipped with water-saving certified products, and faucet flow rates have been adjusted to appropriate levels to prevent unnecessary water waste. The office park where Sensortek is located also has a basement wastewater treatment facility that processes domestic wastewater from restrooms and pantries across the buildings. The treated water must meet effluent discharge standards before release. As Sensortek operates in the IC design industry without manufacturing processes, all water usage is discharged as domestic wastewater, with no process-related evaporation, evapotranspiration, or water incorporated into products. Therefore, total water withdrawal is equivalent to total water discharge, and total water consumption is zero.

In 2025, Sensortek's headquarters withdrew 3.85 million liters of water. Indoor water use, including drinking water produced by RO systems, pantry use, and restroom facilities, accounted for 1.56 million liters, representing 40.5% of total water withdrawal. Shared public water use, including cooling tower operations, exterior wall cleaning, and rooftop landscaping irrigation, accounted for 2.29 million liters, representing 59.4% of total water withdrawal. Compared with 2024, total water withdrawal increased by 0.6 million liters in 2025, of which indoor water use increased by 0.15 million liters, mainly due to workforce growth, while shared public water use increased by 0.45 million liters.

Overview of Water Resource Management in Recent Years

Unit: Million Liters

Item	Source/Destination	Type	2022	2023	2024	2025
Water withdrawal	Third-party water supply	Freshwater	Internal use 1.06	Internal use 1.23	Internal use 1.41	Internal use 1.56
			Public 1.55	Public 1.73	Public 1.84	Public 2.29
Discharge	Science park domestic wastewater treatment facilities	Others	2.61	2.96	3.25	3.85

Water Withdrawal Intensity in Recent Years

Unit: Million Liters/Floor Area m^2

Year	2022	2023	2024	2025	
Site	Headquarters	Headquarters	Headquarters	Headquarters	Taipei Office
Water Withdrawal Intensity	0.00054	0.00061	0.00067	0.00079	0.00043

Note: While the primary use of water is for employees' daily needs, approximately 59.4% of the Company's water consumption is allocated to shared public facilities within the building. Therefore, floor area has been used as the basis for calculating water withdrawal intensity.

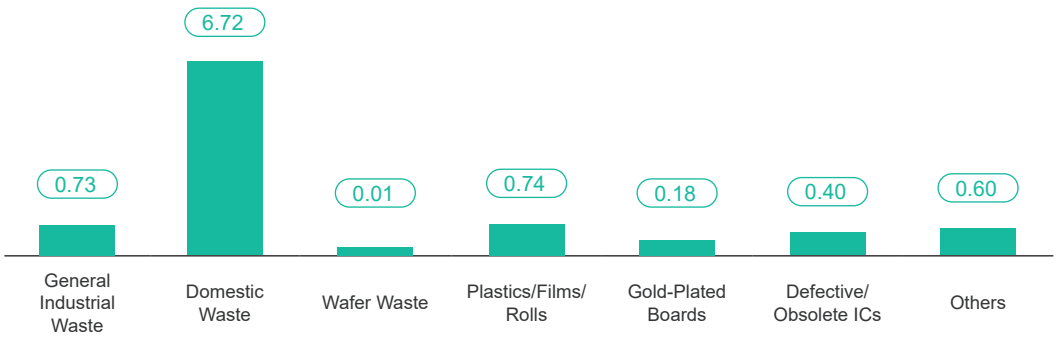
5.5 Waste Management

Sensortek's operational waste mainly consists of general domestic waste and a small amount of industrial waste generated from product development and testing activities. The latter includes general industrial waste and electronic waste (such as wafer materials, plastic/reel/film materials, discarded ICs, and gold-plated boards), primarily generated from defective IC products or ICs that are obsolete and no longer marketable. For general domestic waste, Sensortek implements waste sorting and resource classification management. General waste, recyclable materials, and food waste are separately collected and stored in designated recycling areas managed by the Tai Yuen Management Center, and are subsequently collected, transported, and disposed of by qualified waste management contractors commissioned by the park management authority.

In 2025, Sensortek generated 6.72 tons of general domestic waste, all of which was classified as non-hazardous waste. Industrial waste was generated from the recycling of defective IC products from outsourced manufacturing processes and discarded chips from product development and testing activities, with a total recycling volume of 2.66 metric tons. The Company engaged professional waste treatment contractors to conduct gold recovery and recycling processes, with a total of 0.59 metric tons processed, aiming to promote a circular economy and reduce environmental impacts. In 2025, total waste generated amounted to 9.38 metric tons, representing an increase of 4.1% compared with the previous year.

Waste Generated in 2025

Unit: Metric Tons



Note 1: Data are based on Sensortek's internal classification and may slightly differ from official reporting statistics.
Note 2: "Others" include wastepaper, aluminum, and discarded wooden pallets.



	Recycling and Reuse (Unit: Metric Tons)			Direct Disposal (Unit: Metric Tons)		
	Hazardous Waste	Non-Hazardous Waste	Total Weight	Hazardous Waste	Non-Hazardous Waste	Total Weight
2022	3.15	-	3.15	-	7.71	7.71
Percentage	100%	0%	100%	0%	100%	100%
2023	1.64	-	1.64	-	8.24	8.24
Percentage	100%	0%	100%	0%	100%	100%
2024	1.87	-	1.87	-	7.14	7.14
Percentage	100%	0%	100%	0%	100%	100%
2025	2.66	-	2.66	-	6.72	6.72
Percentage	100%	0%	100%	0%	100%	100%

Note 1: Hazardous wastes are all included in the recycling and reuse category, handled by qualified contractors.
Note 2: Direct disposal (all non-hazardous waste) consists of domestic waste, which is treated through incineration (including energy recovery). The weight of domestic waste is estimated based on the formula used by Tai Yuen Hi-Tech Industrial Park, where Sensortek's offices are located: "Total waste generated by all tenant companies ÷ total number of employees in the park × Sensortek's number of employees."
Note 3: Sensortek compiles annual waste management statistics based on disposal methods, recycling types, and waste characteristics, with 100% data coverage in 2025.
Note 4: Data are based on Sensortek's internal classification and may slightly differ from official reporting statistics.



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Connecting Partners

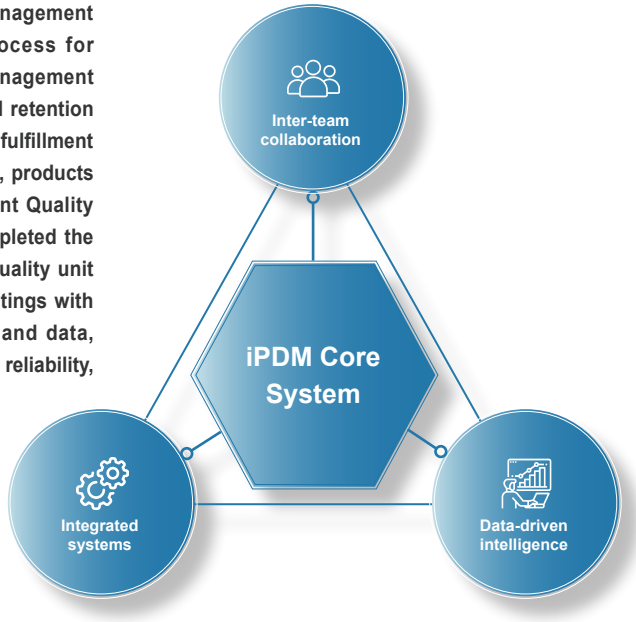
Sensing the Tightness of Value Chain Integration

6.1 Product Quality

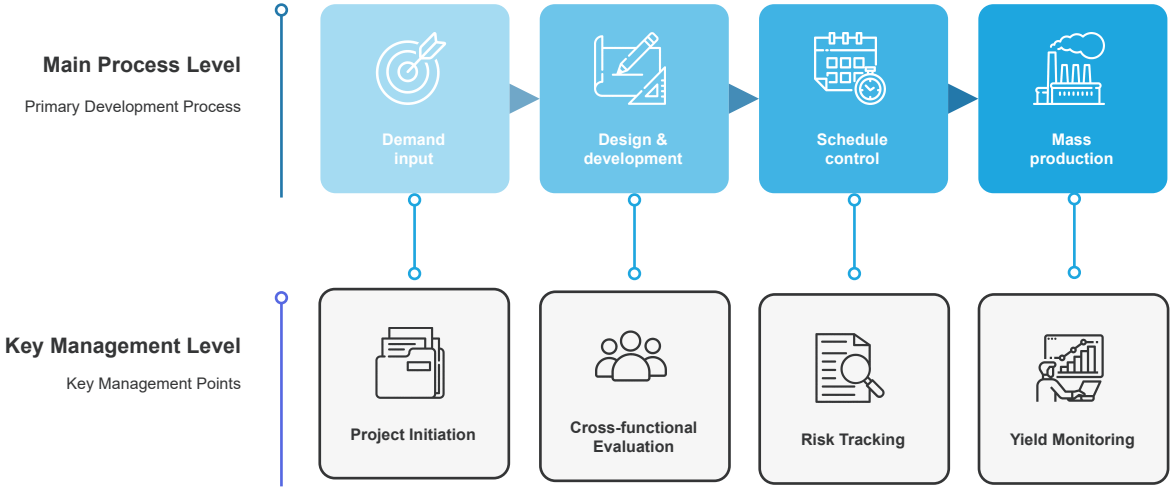


Since 2014, Sensortek has been certified under the ISO 9001 quality management system. By establishing a comprehensive quality management framework, the Company has strengthened its operational quality capabilities, adhered to the PDCA continuous improvement cycle, and strived to meet customer service needs and expectations. These efforts enhance customer confidence in product quality and ensure customer satisfaction. In 2025, there were no incidents of non-compliance with health and safety regulations related to products and services, including voluntary violations.

In 2025, Sensortek optimized its product development management system, iPDM, to enhance the quality management process for R&D products and establish a comprehensive project management procedure. The system enables detailed documentation and retention of project development information to ensure the complete fulfillment of customer requirements. Before entering mass production, products under development undergo the "New Product Development Quality Review Mechanism." In 2025, nine new product series completed the review process and met mass production standards. The quality unit organized formal new product mass production review meetings with relevant departments to jointly review monitoring items and data, including product design, manufacturing engineering, quality reliability, and pilot production verification results. All reviewed items met the product specifications and objectives. Currently, no customer feedback regarding product quality or specification issues has been received. Through rigorous quality control procedures prior to mass production, Sensortek has enhanced product shipment quality and stability.



iPDM Product Development Management Procedure



6.2 Customer Relationship Management

Customer Satisfaction

Upholding a customer-first attitude as a core value, Sensortek conducts annual customer satisfaction surveys based on its "Customer Satisfaction Procedure" to better understand gaps between customer needs and expectations. Survey results serve as a key input for continuous improvement of the overall quality management system, supporting the Company's sustainable business objectives.

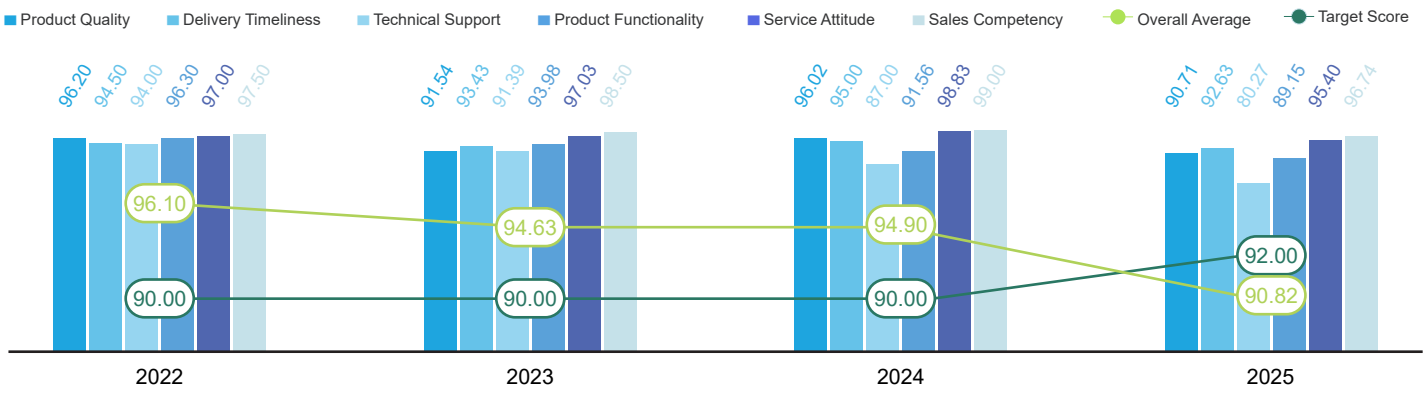


In 2025, the response rate for the "Customer Satisfaction Survey" among Sensortek's top 10 end customers reached 100%, with an average customer satisfaction score of 90.82%. Although this result did not achieve the annual target of 92%, the Company has conducted internal analysis and reviews of customer feedback and developed improvement initiatives accordingly. Sensortek continues to enhance its product R&D capabilities and provide more innovative and competitive products. The customer satisfaction target for 2026 remains at 92%, and the Company will continue its efforts to achieve higher customer satisfaction.

In November 2025, Sensortek officially launched its "Customer Satisfaction Management System" and completed the collection and review of the 2025 customer satisfaction surveys and feedback. Through the integration of accurate statistical data, the sales unit initially proposed explanations and corresponding improvement actions, while also facilitating communication, analysis, and continuous improvement among internal departments. The Company will continue to value customer feedback, proactively address product requirements, resolve customer issues, and consolidate reports for senior management's reference in mid- to long-term operational planning. By continuously improving customer service quality, Sensortek aims to earn customers' trust and support for its technologically innovative products, strengthen long-term and stable partnerships, and achieve sustainable business growth and corporate value creation.



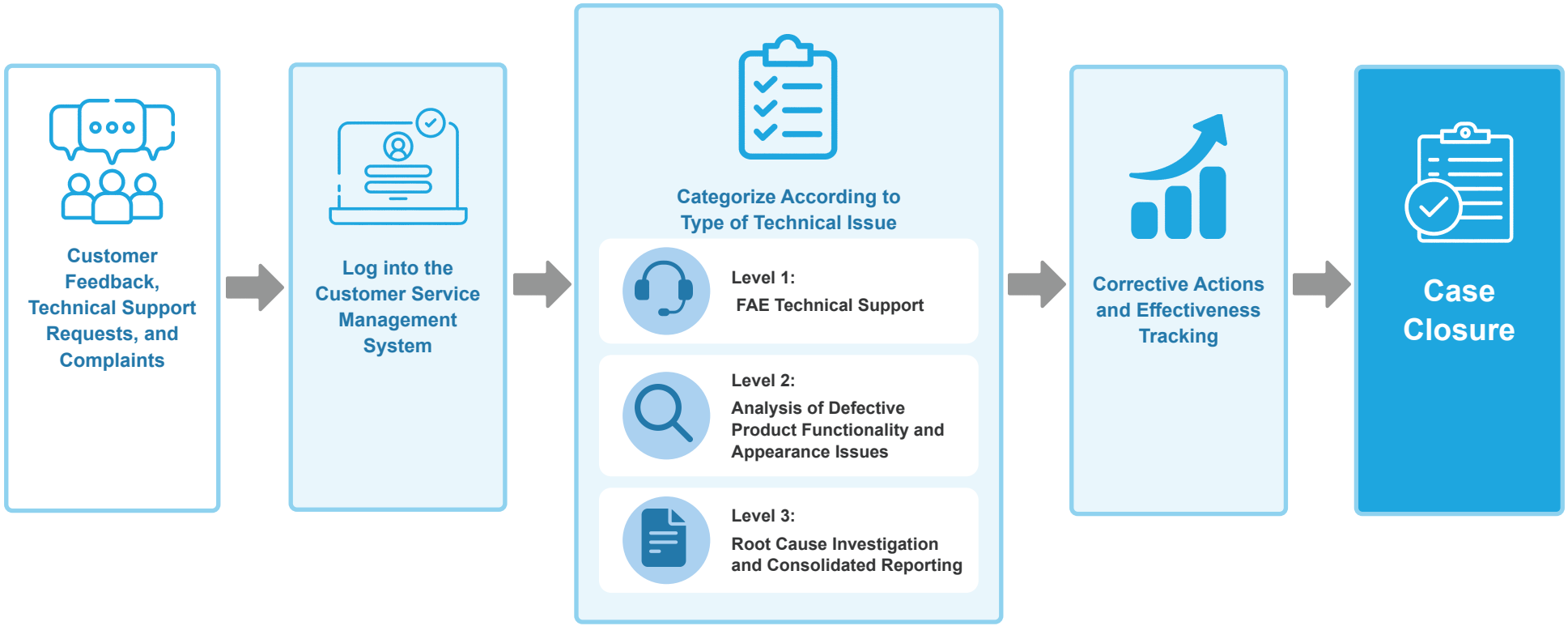
Historical Customer Satisfaction Survey



Customer Complaint Management

Sensortek maintains close communication and interaction with customers, emphasizing feedback and continuously monitoring customer needs. The Company has established a Customer Service and Complaint Handling Procedure, integrated via the Customer Service Management System, to consolidate customer technical support requests and complaint handling information. The initial technical service team responds immediately to customer requests whenever possible. If issues cannot be resolved promptly, defective products are forwarded to the Quality Assurance Unit for investigation. Upon receipt of valid samples and relevant circuit information, responsibility is assigned within three to seven working days for standard cases, root cause analysis is conducted, and corresponding corrective actions are implemented. All handling processes are recorded in the Customer Service Processing Form for follow-up tracking, ensuring proactive service and meeting customer technical support needs while preventing recurring complaints.

The Quality Assurance Unit has a dedicated complaint service contact, responsible for monthly statistics on complaints and return/exchange cases. Through weekly quality meetings, the unit identifies effective solutions for product issues, implements improvement measures, and concurrently monitors and reviews various issues to prevent recurrence.



6.3 Supply Chain Management

Supplier Overview

Sensortek is a fabless semiconductor company specializing in integrated circuit and system design. All product manufacturing activities, including semiconductor fabrication, packaging, and testing, are outsourced to semiconductor foundries and outsourced assembly and test providers. Our optical sensing IC products must accommodate different smartphone architectures by integrating appropriate light-emitting components, such as light-emitting diodes (LEDs) or vertical-cavity surface-emitting lasers (VCSELs), along with customized optical structures. Corresponding packaging processes are developed to optimize product performance and fulfill diverse customer requirements.

Our supply chain is geographically distributed across Taiwan and Mainland China, ensuring flexibility and stability within the semiconductor industry ecosystem.

Given the highly customized nature of our products, specialized production tools, including packaging molds and testing fixtures, must be developed and deployed for downstream packaging and testing processes. Accordingly, Sensortek categorizes suppliers into four major groups, including raw materials (such as wafers, light-emitting components, and printed circuit boards), outsourced processing (including optical film coating, dicing, packaging, and testing services), production tools (such as packaging molds and testing fixtures), and general procurement (such as computer hardware and software equipment, spare parts and consumables, and engineering testing services).

Sensortek defines “key suppliers” as follows:

• Raw Materials: Top 80% of annual procurement expenditure.	• Outsourced Processing: Top three suppliers by capacity for each type of processing.
• Production Tools: Top three suppliers by procurement expenditure for testing tools and packaging molds.	• Critical and irreplaceable suppliers.

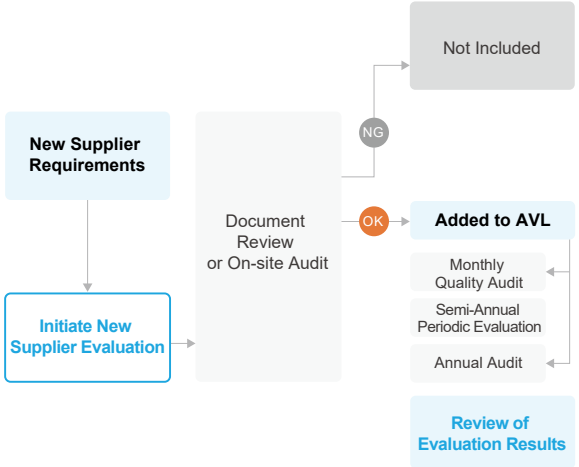
In 2025, Sensortek engaged a total of 43 suppliers, of which 20 are key suppliers. To advance sustainable operations, the Company aims to collaborate closely with suppliers to establish a resilient and sustainable supply chain, reinforcing corporate sustainability initiatives.

Supplier Quality Management

Sensortek operates in the upstream segment of the semiconductor industry value chain, focusing on IC design. All stages of production, including raw material procurement, wafer fabrication, packaging, and testing, are outsourced to suppliers, forming collaborative partnerships based on professional specialization. Therefore, Sensortek works together with suppliers to jointly reduce potential social and environmental risks and regards the promotion of a sustainable supply chain as a key element of sustainable development.

To strengthen supplier management mechanisms, Sensortek has established a “Supplier Management System Platform” that covers the entire supplier management process, from new supplier qualification reviews to regular evaluations of qualified suppliers and performance data management. Through the integration of records into a digital system and the implementation of clear management procedures, Sensortek eliminates suppliers that fail to meet qualification requirements and achieves the goal of maintaining stable supply chain production and product quality.





By monitoring delivery schedules, quality, yield, and engineering support on a monthly basis, Sensortek improves real-time responsiveness to production changes, strengthens communication and collaboration with suppliers, and effectively manages product quality. This ensures maximum production efficiency and stability across the supply chain.

The Company achieved 100% completion of monthly supplier evaluations in 2025, with the overall average scores exceeding 80 points.

New Supplier Evaluation

Sensortek, following its Supplier Management Procedure, identifies new suppliers with professional engineering capabilities that meet production requirements. A dedicated evaluation team—comprising members from Quality Assurance and Manufacturing Engineering—conducts a comprehensive capability assessment based on key evaluation criteria for new suppliers. Suppliers that meet the evaluation standards are officially added to the AVL. In 2025, Sensortek added one new supplier. All new suppliers completed the signing of the "Declaration of Non-Use of Environmentally Hazardous Substances" and provided the RMI Conflict Minerals Survey. Through the declaration, Sensortek communicated its environmental policies, related management requirements, and other relevant sustainability expectations to suppliers.

Sustainability Criteria for New Supplier Evaluation

- Suppliers must hold valid certifications such as ISO 9001, ISO 14001, ISO 45001, IATF 16949, or other recognized international quality management system certifications.
- All products and process materials must meet Sensortek's Restricted Substances Management Standards, and suppliers are required to sign the Declaration of Non-Use of Environmentally Hazardous Substances.
- Suppliers must provide the RMI Conflict Minerals Survey, ensuring responsible sourcing and transparent disclosure of mineral origins.

Qualified Supplier Management

Sensortek's primary suppliers are well-known domestic and international companies, and maintaining long-term partnerships is essential. To ensure suppliers consistently provide stable products and engineering services, the Company conducts on-site evaluations through semi-annual approved supplier assessments and annual audits. These evaluations verify the stability of new product processes and provide a comprehensive understanding of supplier capabilities.

If on-site audits are not feasible due to geographic or other constraints, suppliers' Quality Assurance departments conduct self-assessments and submit relevant audit documentation, which is then reviewed and approved by Sensortek.

Annual Audit

Category	Quality System	Process Quality
Audit Items	Quality System Management	Key Process and Parameter Control
	Document Management	Material Identification and Traceability
	Product Design and Process Changes	SPC Control and Abnormality Handling
	Supply Chain Management	Incoming Quality Control (IQC)
	Nonconforming Product Management	Outgoing Quality Control (OQC)
	Environmental Substance Management System	6S Workplace Management
Audit Criteria	Education and Training	Process Control
	Internal Audit	Quality Inspection
	Quality Improvement Cycle	Equipment/Machinery/Mold Management
	Environmental Substance Management	Work Environment



Supplier Management Results

In 2025, a total of 29 suppliers were audited. For approved suppliers in the raw materials and outsourced processing categories, 100% completed both the semi-annual assessments and annual audits, with all suppliers achieving scores above 80 points. Suppliers of production tools, which are not classified as critical process items, were not subject to audits.

Among the annual supplier quality system audit items, in addition to quality-related assessments, Sensortek also evaluates suppliers' environmental management systems, manufacturing processes, and compliance with requirements prohibiting the use of environmentally hazardous substances in raw materials.

Evaluation Items and Results

Frequency	Evaluation Criteria	Weighting	Results in 2025
Semi-annual	Delivery performance	30 points	First half: Average score 97
	Quality capability	60 points	
	Process yield		Second half: Average score 92
	Engineering services	10 points	
Year	Quality System Assessment (QSA)	100 points	Average score: 94.15
	Quality Process Audit (QPA)	100 points	Average score: 89.7

Evaluation Grading Standards

Grade	Score Range	Definition
A	≥ 80 points	Approved
B	79-65 points	Conditionally approved
C	< 65 points	Disapproved

Note: If a supplier receives a C Grade, the evaluation team must arrange a follow-up audit. If the supplier still fails to meet requirements upon re-evaluation, they will be removed from the AVL.

Supplier Coaching and Guidance

Sensortek holds regular weekly and monthly meetings with suppliers to discuss quality and environmental management, production schedules, and product engineering development progress, while reviewing opportunities for improvement. For suppliers who fail to meet evaluation standards, Sensortek establishes a Supplier Quality Coaching Project. Weekly on-site meetings are arranged to discuss improvement topics and track progress until the project is completed. Once all deficiencies are corrected, the evaluation team will conduct a re-assessment. If the supplier still does not meet the qualification standards after re-validation, it will be removed from the AVL.

Supplier Sustainability Management

Supplier Code of Conduct

With reference to the Responsible Business Alliance (RBA) Code of Conduct and the United Nations Guiding Principles on Business and Human Rights, Sensortek developed its Supplier Code of Conduct. The Code incorporates and adheres to internationally recognized standards, including the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and the United Nations Universal Declaration of Human Rights. It clearly establishes requirements for suppliers across five key sustainability management areas: labor, health and safety, environmental protection, business ethics, and management systems. Sensortek requires all new suppliers to provide a written commitment to comply with its Supplier Code of Conduct. In 2025, 100% of new suppliers (one supplier) signed the Supplier Code of Conduct.

Management System
- Company commitment
- Management accountability and responsibility
- Legal and customer requirements
- Risk assessment and risk management
- Improvement objectives
- Training
- Communication/Employee feedback/Participation and grievance mechanisms
- Audits and assessments/ Corrective actions
- Documentation and records
- Supplier responsibility

Labor
- Freely chosen employment
- Prevention of child labor
- Working hours
- Wages and benefits
- Humane treatment
- Non-discrimination/Anti-harassment
- Freedom of association

Health and Safety
- Occupational safety
- Emergency preparedness
- Occupational injury and illness
- Industrial hygiene
- Physically demanding work
- Machine safeguarding
- Sanitation, food, and housing
- Health and safety communication

Environmental Protection
- Environmental permits and reporting
- Pollution prevention and resource reduction
- Hazardous substances management
- Solid waste management
- Air emissions
- Materials restrictions
- Water Resource Management
- Energy consumption and greenhouse gas emissions

Ethics
- Integrity management
- No improper advantage
- Information disclosure
- Intellectual property
- Fair business, advertising, and competition
- Protection of identity and non-retaliation
- Responsible sourcing of minerals
- Privacy

Note: Within the Supplier Code of Conduct, the Social Assessment Standards correspond to the management requirements under the Labor and Health & Safety dimensions, which are two of the five core areas of the Code.

▶ Supplier Sustainability Risk Assessment

Sensortek is committed to building a resilient and sustainable supply chain. Through its Supplier Sustainability Management Guidelines, the Company assigns different risk weightings based on the significance of suppliers' economic, environmental, and social impacts on sustainable business development. Assessment results are categorized into three risk levels—low, medium, and high—with corresponding management measures implemented to foster a sustainable supply chain.

For new suppliers, Sensortek uses sustainability-related certifications as key evaluation criteria. Based on the assessment results, suppliers are classified as either low-risk or high-risk. Low-risk suppliers are given priority for procurement, while purchases from high-risk suppliers are made on a selective basis.

For qualified suppliers, Sensortek conducts sustainability risk assessments across the economic, environmental, and social dimensions. Assessment results are categorized into low-, medium-, and high-risk levels. Low-risk suppliers are prioritized for procurement, medium-risk suppliers are selected on a discretionary basis, and high-risk suppliers are subject to improvement tracking and follow-up. To better understand the sustainability performance of key suppliers, Sensortek requires them to complete an annual self-assessment based on the Sensortek Supplier Code of Conduct. The assessment covers five key areas: labor, health and safety, environment, ethics, and management systems. In addition to reviewing self-assessment scores, Sensortek evaluates suppliers' responses to identify and monitor potential sustainability risks.

The Company also reviews the carbon intensity reduction performance of key suppliers each year, using a 2% reduction as the reference benchmark to help ensure that its supply chain aligns with global decarbonization trends.

In 2025, 100% of new suppliers (one supplier) completed a sustainability risk assessment. In addition, 100% of the Company's 29 qualified suppliers (covering raw material suppliers and outsourced processing suppliers) underwent annual sustainability risk assessments. Self-assessment questionnaires based on the Sensortek Supplier Code of Conduct were distributed to 20 key suppliers, achieving a response rate of 79%. In 2026, Sensortek will provide training programs for high-risk suppliers to strengthen their sustainability management capabilities.

Aspect	Weighting	Management Approach	Management Standards	Overall Average Score
Economic Aspect	34%	The Company works with suppliers to uphold high quality standards and continuously improve and develop innovative technologies.	ISO 9001 Quality Management Systems, IATF 16949 Automotive Quality Management System, Others (e.g., ISO 27001 Information Security Management System)	77 points (Grade B)
Environmental Aspect	33%	The Company ensures suppliers do not utilize hazardous substances and combines green products with green procurement to reduce environmental impacts and jointly create a sustainable ecosystem.	ISO 14001 Environmental Management System, ISO 14064-1 Organizational Greenhouse Gas Inventory Management System, ISO 50001 Energy Management System, QC 080000 HSPM Hazardous Substance Process Management System, Others (e. g., SONY Green Partner)	
Social Aspect	33%	The Company ensures suppliers fulfill their social responsibilities, comply with international labor rights, and provide healthy and safe workplaces.	ISO 45001 Occupational Health and Safety Management System, Conflict Minerals Reporting Template (CMRT)	

Note: Grade A (Low Risk): 17 suppliers with scores of 80 or above; Grade B (Medium Risk): 4 suppliers with scores from 60 to 79; Grade C (High Risk): 8 suppliers with scores below 60.

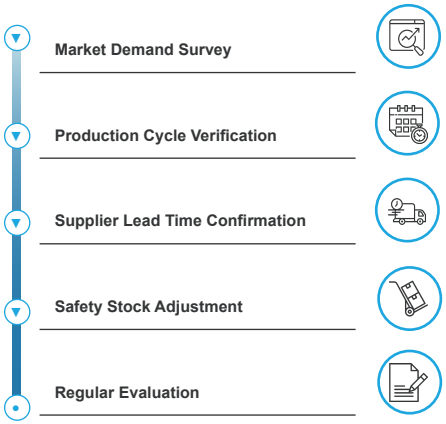
6.4 Materials Sourcing

Disclosure Topic: Materials Sourcing

Number	Item	Description
TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	The Company's primary raw material, wafers, is 100% outsourced to wafer foundries for manufacturing. Although we do not directly use rare earth metals as referenced in the SASB standards, these materials are critical raw inputs for wafer foundries. Therefore, the supply capacity of wafer foundries remains a procurement risk issue that Sensortek closely monitors. At the same time, we continue to conduct regular supplier evaluations to identify and manage potential supplier risks.

Raw Material Risk Management

For Sensortek, 100% of its key raw material—wafers—is manufactured by outsourced semiconductor foundries. Based on inventory levels and suppliers' delivery schedules, the Manufacturing Management Department determines the recommended inventory requirements, which are then used to initiate procurement orders and monitor suppliers' delivery progress. At the same time, safety stock levels are adjusted in response to market demand, and regular supplier evaluations are conducted to mitigate risks such as material shortages and supply disruptions. To address significant fluctuations in raw material prices, Sensortek holds weekly cross-functional production planning and sales meetings to enhance supply chain transparency. These meetings enable the sales unit to stay informed of material costs and delivery schedules, allowing the Company to respond more effectively to cost fluctuations and the adverse impacts of extended lead times.



Conflict Minerals Management

In 2024, Sensortek established a Conflict Minerals Policy and has continuously promoted its implementation across all supply chain partners. We achieved a 100% return rate on the Supplier Non-Use of Conflict Minerals Declaration, ensuring that all metal raw materials supplied to Sensortek do not originate from conflict-affected regions. Through this initiative, we jointly fulfill corporate social responsibility while continuing to pay close attention to human rights issues in international conflict mineral regions.

➡ Conflict Minerals Management

Sensortek adopts the Conflict Minerals Reporting Template issued by the Responsible Minerals Initiative (RMI) to conduct supplier surveys through the Conflict Minerals Reporting Template (CMRT, Version 6.5) and the Extended Minerals Reporting Template (EMRT, Version 2.1). The Company ensures that the metals used in suppliers' products do not originate from mines located in conflict-affected areas of the Democratic Republic of the Congo (DRC) or neighboring countries. Sensortek also continuously monitors upstream procurement practices to prevent the sourcing of controversial mineral materials.

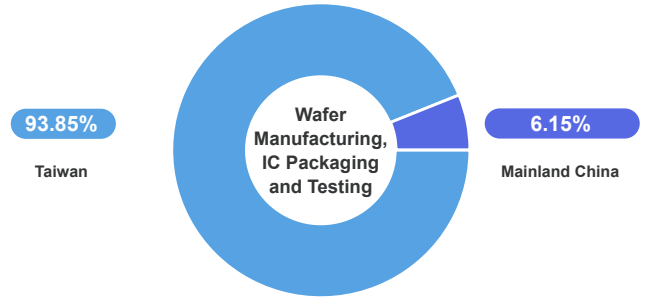
In 2025, raw material surveys of wafer and packaging/testing suppliers identified 100 smelters, 100% of which were qualified. The sources of their metal materials are as follows:

Category	Number of Qualified Smelters	Percentage	Mineral Source Regions
Gold	51	51%	Asia, Europe, North America, Africa, and Oceania
Tin	38	38%	Asia, South America, Europe, and North America
Copper	1	1%	Asia
Nickel	10	10%	Asia, Europe, Oceania, and Africa
Total	100	100%	

Local Procurement

Sensortek, in consideration of reducing transportation carbon mileage and supporting local economic development, adheres to a local procurement principle. In 2025, approximately 93.85% of total procurement expenditures were sourced from Taiwan-registered suppliers. Moving forward, we will continue to manage procurement from a risk perspective, optimizing sourcing regions and expenditure allocation based on global market supply and demand conditions. This approach ensures supply stability and product quality while fostering close, collaborative partnerships with our suppliers. In 2025, unlike previous years, the supply chain landscape was influenced by factors such as China-for-China (CFC) strategies and the allocation of supply chain resources driven by the rapid growth of AI applications. Compared with 2024, the proportion of production in Mainland China increased. Sensortek will continue to closely monitor developments in international tariff disputes, geopolitical risks, customer demand, and supply chain changes, and will appropriately adjust its supply chain strategy and allocation.

Local Procurement Expenditure Ratio



Note: Region (% by Spending Amount)



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Diversity and Inclusion

Sensing Workplace Balance

7.1 Human Rights Management

Human Rights Policy

Sensortek strictly complies with domestic labor laws and related regulations and supports and adheres to the principles and spirit of internationally recognized human rights frameworks, including the United Nations Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the United Nations Global Compact, and the International Labour Organization Declaration on Fundamental Principles and Rights at Work. The Company is committed to promoting human rights protection among all stakeholders, including employees, business partners, and customers, and ensuring that every individual involved is treated fairly and with dignity.

➡ Human Rights Policy

Anti-Discrimination and Anti-Harassment

Sensortek is committed to eliminating and preventing all forms of discrimination within the Company and throughout all employment processes. To ensure a fair and respectful working environment, Sensortek has embedded anti-discrimination principles into its corporate culture and actively extends these values to external stakeholders, including customers, suppliers, and the public. Sensortek established anti-discrimination and anti-harassment measures and continues to update and strengthen related practices to ensure that all employees and partners can work in an environment free from discrimination and harassment.

Human Rights Initiatives and Improvement Measures

Sensortek promotes human rights systems and measures to ensure the effective implementation of its human rights strategies.

Equal Opportunity and Anti-Discrimination	Actions Implemented	• Established the Personnel Selection and Appointment Measures and the Grading and Promotion Management Measures to implement the above-mentioned commitment to equality.
	Improvement Measures	• Continuously review the workplace environment and regulations in accordance with government laws and changes in the social environment. • In cases of violations of human rights policies, necessary corrective actions will be taken to restore employees' rightful entitlements.
Reasonable Working Hours	Actions Implemented	• Implemented an attendance access control system. The system automatically issues alerts to employees with abnormal working hours.
	Improvement Measures	• Added a reminder function within the attendance system to regularly monitor and manage working hours.
Prohibition of Child Labor	Actions Implemented	• Recruitment forms require age-related information; candidates under 18 are not eligible for interviews. • Newly hired employees must provide valid identification on the reporting day to confirm they are at least 18 years old before onboarding.
	Improvement Measures	• Conduct periodic reviews of government regulations to ensure compliance with corporate social responsibility and ethical standards.
Health and Safety Workplace	Actions Implemented	• Established the Labor Health Management Procedures, Fire Protection Plan, and Employee Complaint Handling Measures. The employee handbook includes measures for preventing sexual harassment, as well as complaints and disciplinary procedures, all managed by the responsible units.
	Improvement Measures	• Conduct employee training, workplace inspections, and internal/external audits in line with government regulations to evaluate the Company's overall environment, safety, and sanitation practices, ensuring a safe workplace.
Freedom of Association	Actions Implemented	• Regularly hold Welfare Committee meetings, during which committee members plan employee welfare activities. • Organize events according to the Club Management Guidelines and provide financial subsidies to support smooth club operations.
	Improvement Measures	• Responsible units review club establishment applications and regularly monitor club activities and expense reimbursements. Any violations of employee rights or other unlawful activities are subject to correction.
Forced Labor	Actions Implemented	• Comply with the Labor Standards Act, respecting employees' freedom to choose their profession. Employees must not be forced to work through violence, threats, detention, or other illegal means. • The employee handbook includes grievance and disciplinary measures, managed by the responsible units.
	Improvement Measures	• Regularly review records of normal working hours and overtime hours.



Human Rights Grievance Channels and Procedures

Sensortek has set up an Employee Grievance Mailbox, a Workplace Misconduct Grievance Mailbox, and a Welfare Committee Suggestion Box on its internal website. In addition, the Company provides multiple communication channels such as regular labor-management meetings and welfare committee meetings to allow employees to raise concerns or file grievances. All grievance cases are received by the Human Resources and Administration Department and then forwarded to the relevant responsible units, which communicate with employees depending on the issue. In 2025, no incidents involving discrimination or violations of labor regulations related to human rights and legal compliance were identified through the Company's grievance channels or internal audits.

Supplier Human Rights Management

The Company has established the "Sensortek Technology Corp. Supplier Code of Conduct" in accordance with the Code of Conduct of the Responsible Business Alliance (RBA). The contents are derived from the provisions of the "UN Guiding Principles on Business and Human Rights" and comply with internationally recognized standards, including the International Labor Organization's (ILO) "Declaration on Fundamental Principles and Rights at Work" and the UN "Universal Declaration of Human Rights," thereby driving the supply chain to focus on human rights issues.

The Company requires new suppliers to sign a written commitment to comply with the "Sensortek Technology Corp. Supplier Code of Conduct," requires key suppliers to conduct an annual self-assessment based on this Code of Conduct to thoroughly understand their current status, and reviews supplier responses to labor-focused surveys to effectively manage potential human rights risks. A total of 13 key suppliers returned the self-assessment questionnaire in 2025, and 2 key suppliers provided RBA certificates (achieving a coverage rate of 79%).

Labor Aspect Survey Items	Suppliers are committed to respecting the human rights of workers and treating them with dignity. This applies to all direct and indirect suppliers, as well as all workers, including temporary workers, migrant workers, students, contract workers, direct employees, and any other types of workers.
Prohibition of Forced Labor	All forms of forced labor are strictly prohibited.
Young Workers	The use of child labor is strictly prohibited in any manufacturing process.
Working Hours	Working hours must not exceed the maximum limit prescribed by local laws.
Wages and Benefits	Wages paid to workers must comply with all applicable compensation laws, including those concerning minimum wage, overtime, and statutory benefits.
Anti-Discrimination / Anti-Harassment / Humane Treatment	Suppliers must commit to providing a workplace free of harassment and unlawful discrimination.
Freedom of Association and Collective Bargaining	Open communication and direct engagement between employees and management constitute the most effective approach to resolving workplace and compensation issues.

7.2 Recruitment and Retention

Diverse and Equitable Recruitment Strategies

Recruitment practices are carried out in compliance with the Labor Standards Act, Gender Equality in Employment Act, and Employment Service Act. Upholding the principle of "the right person for the right position," all job openings are processed through transparent and fair hiring procedures. Recruitment channels include job bank platforms, internal referrals, headhunting firms, campus recruitment, internship programs, and industry–academia cooperation, thereby expanding diverse talent sources and strengthening corporate competitiveness.

Sensortek also prioritizes hiring local residents in its operating areas to foster community inclusion. In addition, the Company provides alternative military service positions in R&D and summer internship opportunities for students, enabling young talent to connect with industry applications early, enhance practical skills, and inject new energy into the Company.

Talent Development and Retention

To help new employees quickly integrate into the team and build trust in the Company, Sensortek has established a systematic onboarding and adaptation support program. The program includes assigning departmental mentors before employees' official onboarding, developing three-month training plans and learning objectives, and conducting supervisor interviews and learning outcome presentations at the end of the training period. Moreover, through the Newcomer Orientation Camp, senior executives personally communicate the Company's vision and business philosophy. A face-to-face session with the General Manager is also arranged, ensuring that new employees feel valued and trusted from the very beginning.

Sensortek has established a well-rounded career development framework with a dual-track system for both professional and managerial roles. Employees are provided with individualized development and evaluation plans, tailored to their needs and strengths, to support their career growth and advancement opportunities.

Onboarding Day **Orientation on Company policies and workplace environment**	• Introduction to management rules and guidelines • Department and workplace tour • Welcome Day
3 Months **Professional training and evaluation**	• Assigned mentor support • Online training and assessments • Weekly report review • Regular supervisor check-ins • HR interview for new employees
3-6 Months **Sharing of workplace culture and future outlook**	• Expectations for new employees from senior executives • Guidance on upward support and communication • Goal-oriented mindset with a focus on value creation



Workforce Structure

As of the end of 2025, Sensortek employed a total of 210 staff members (excluding contractors and dispatched workers), maintaining a stable overall workforce structure. By role classification, there were 15 senior executives, 30 mid-level managers, and 165 non-managerial employees, with engineering roles comprising the majority.

The overall male-to-female employee ratio was approximately 7:3, with 149 male employees (70.95%) and 61 female employees (29.05%), remaining generally consistent with the previous year.

The majority of employees were between 31 and 50 years old, accounting for 164 employees (78.10%). Employees aged 30 or below totaled 32 (15.24%), while those aged above 50 totaled 14 (6.66%). The overall workforce structure remained relatively young, aligning with the Company's current stage of continuous growth and expansion.

Employees under permanent contracts, including management personnel, totaled 207 (98.57%), consisting of 148 male employees (71.50%) and 59 female employees (28.50%). Fixed-term contract employees totaled 3 (1.43%), including 2 part-time employees (66.67%) and 1 full-time employee (33.33%). In addition, there were 3 non-employee workers, primarily personnel provided by outsourced cleaning service providers.

Sensortek's workforce primarily consisted of engineering personnel, totaling 125 employees (59.52%), followed by management personnel (senior and middle-level managers) with 45 employees (21.43%), administrative personnel with 31 employees (14.76%), and production line technicians with 9 employees (4.29%).

To fulfill corporate social responsibility and promote localized operations, Sensortek continues to create local employment opportunities. Among regular employees, 99% are nationals and 1% are foreign nationals. All management personnel (senior and middle-level managers) are nationals.

For more detailed workforce information, please refer to the Appendix: Human Resources Data.

Management Structure by Gender and Age

Year	Category	Gender Ratio (%)		Age Ratio (%)		
		Female	Male	Under 30	31-50	Over 50
2025	Management	11.11	88.89	0	82.22	17.78
	Non-Management	33.94	66.06	19.39	76.97	3.64

Note: The management level classification includes senior management, defined as department-level managers and above, and middle management, defined as managers below the department-level position.

Employee Count by Employment Type and Gender

Year	Category	Gender		Total
		Female	Male	
2025	Permanent Employees (Regular)	59	148	207
	Fixed-Term Employees (Temporary)	2	1	3
	Full-Time Employees	60	148	208
	Part-Time Employees	1	1	2

Note: Permanent employees (regular) are those with an open-ended employment contract. Fixed-term employees (temporary) have a contract for a specific period or project, which ends upon completion (e.g., interns or massage therapists). Part-time employees work fewer hours than full-time employees.

Total Employees by Job Function and Gender

	Gender	Category	Senior Management	Mid-Level Management	Engineering Staff	Administrative Staff	Production/ Technical Staff
2025	Female	Headcount	0	5	25	23	8
		%	0%	8%	41%	38%	13%
	Male	Headcount	15	25	100	8	1
		%	10%	17%	67%	5%	1%

Note: Senior Management refers to supervisors at the division level or above. Middle Management refers to managers with supervisory roles below the division level. Engineering Staff includes engineering, business, R&D, and information technology personnel. Administrative Staff refers to back-office support personnel other than engineering personnel. Production Line Technicians are responsible for executing product inspection tasks.

Employee Onboarding and Turnover

In 2025, the Company hired a total of 25 new employees, representing an overall new hire rate of 11.90%, a slight increase from the previous year. Among these new hires, 13 were female, resulting in a female new hire rate of 21.31%, compared with 8.05% for males. By age group, employees under the age of 30 accounted for the largest share of new hires, with a new hire rate of 37.50%.

During the same year, 19 employees left the Company, resulting in an overall turnover rate of 9.05%, a slight decrease from the previous year. Of those who left, 10 were female, corresponding to a female turnover rate of 16.39%, compared with 6.04% for males. By age group, employees under the age of 30 recorded the highest turnover rate at 12.50%.

Overall, the Company's employee turnover rate declined slightly in 2025 compared with 2024. From a gender perspective, the male turnover rate decreased to 6.04%, while the female turnover rate increased to 16.39%, indicating a notable improvement in male employee retention. By age group, employees under the age of 30 remained the primary turnover group. However, their turnover rate declined from 20.0% in 2024 to 12.5% in 2025, reflecting improved retention among younger employees. This improvement may be attributed to the Company's competitive entry-level compensation, comprehensive onboarding and training programs, and well-defined career development and promotion pathways, which provide younger employees with greater opportunities for professional growth and reduce turnover associated with limited career advancement.

New Hires and Employee Turnover by Gender and Age

Year	Number of Employees		Gender						Age					
			Female			Male			Under 30		31-50		Over 50	
			Headcount	New Hire/ Turnover Rate (%)	Gender Distribution of Departing Employees (%)	Headcount	New Hire/ Turnover Rate (%)	Gender Distribution of Departing Employees (%)	Headcount	New Hire/ Turnover Rate (%)	Headcount	New Hire/ Turnover Rate (%)	Headcount	New Hire/ Turnover Rate (%)
2024	New Hires	22	8	14.04	36.36	14	9.59	63.64	6	20.00	16	9.70	0	0.00
2025	New Hires	25	13	21.31	52.00	12	8.05	48.00	12	37.50	12	7.32	1	7.14
2024	Turnover	20	6	10.53	30.00	14	9.59	70.00	6	20.00	14	8.48	0	0.00
2025	Turnover	19	10	16.39	52.63	9	6.04	47.37	4	12.50	14	8.54	1	7.14

Note 1: New Hire Rate = (Number of new hires in the category during the year) ÷ (Total employees in that category at year-end).

Note 2: Turnover Rate = (Number of employees leaving in the category during the year) ÷ (Total employees in that category at year-end).

Note 3: Gender distribution of departing employees = Number of departing employees of each gender ÷ Total number of departing employees.

Employee Opinion Survey

Sensortek collects employee feedback through its semiannual performance evaluations, covering areas such as company policies and operating procedures, departmental management, individual career development, work resources, and training programs. The Human Resources Department consolidates the feedback received and convenes cross-functional management meetings to discuss improvement initiatives. In 2025, the Company conducted two performance evaluations for all eligible active employees. The employee opinion survey coverage rate reached 100%, with an employee feedback response rate of 47%.

Based on the survey results, the Company's key improvement initiatives and ongoing projects in 2025 focused primarily on optimizing the R&D project management system and integrating cross-departmental knowledge. AI tools were also leveraged to facilitate product-related knowledge sharing across departments.

Compensation System

Sensortek has established a comprehensive performance management and compensation system that aligns organizational and individual performance goals. The system includes regular reviews, feedback, and assessments, with rewards linked to Company performance, departmental outcomes, and individual contributions, in accordance with the principle of "high performance, high contribution, high reward." The Company adheres to its human rights policy to ensure fair and equitable pay, following the principle of equal pay for equal work regardless of gender. Performance outcomes are regularly reviewed to ensure fairness, and salaries are paid on time. There are no gender-based differences in compensation, and all base salaries exceed the statutory minimum wage. Annual market surveys are conducted to adjust salaries and performance-based rewards, supporting talent recognition and retention.

Overview of Salaries for Non-Managerial Full-Time Employees

	Item	2022	2023	2024	2025
Full-Time Non-Managerial Employees	Headcount	180	182	190	194
	Average Salary	2,352 thousand	2,204 thousand	2,166 thousand	1,759 thousand
	Year-over-Year Change in Average Salary (%)	-29.71%	-6.29%	-1.72%	-18.79%
	Median Salary	2,116 thousand	2,066 thousand	1,960 thousand	1,648 thousand
	Year-over-Year Change in Median Salary (%)	-27.73%	-2.36%	-5.13%	-15.92%

Note 1: Data includes non-managerial, full-time, permanent employees who have been employed for more than six months in 2025 at Sensortek.

Note 2: The decrease in average and median salaries compared with the previous year was mainly attributable to lower profitability, which resulted in a reduction in bonus amounts allocated based on a certain percentage of profits.

Note 3: The disclosure path for salary information of full-time employees who do not hold managerial positions: Market Observation Post System → Summary Reports → Corporate Governance → Employee Benefits and Compensation Statistics → Salary Information of Full-Time Non-Managerial Employees/Salary Information of Full-Time Employees Without Managerial Positions.

Item		2022	2023	2024	2025
Ratio to Statutory Minimum Wage	Ratio	1.02	1.02	1.02	1.01
Average Monthly Base Salary	Senior Management (Male/Female)	-	-	-	-
	All Managers (Excluding Senior Management) (Male/Female)	1.71	1.69	1.64	1.52
	Non-Managerial Employees (Male/Female)	1.72	1.76	1.70	1.66
	Average Monthly Salary of Full-Time Employees (Male/Female)	1.83	1.88	1.80	1.80
	Median Employee Monthly Salary (Male/Female)	1.94	2.21	1.81	1.96
Average Monthly Base Salary + Annual Bonus	Annual Compensation Including Bonuses for Senior Management and Above (Male/Female)	-	-	-	-
	Annual Compensation Including Bonuses for All Managers (Excluding Senior Management) (Male/Female)	1.75	1.85	1.86	1.63
	Annual Compensation Including Bonuses for Non-Managerial Employees (Male/Female)	1.84	1.97	1.86	1.77
	Average Bonus Amount for Full-Time Employees (Male/Female)	1.92	2.50	2.45	1.95
	Median Employee Bonus Amount (Male/Female)	2.47	2.56	2.43	2.04

Note 1: The statutory minimum wage and Sensortek's minimum base salary are not differentiated by gender; male and female employees receive equal pay. The ratio to the statutory minimum wage is calculated based on the 2025 statutory minimum wage of NT$28,590 per month.

Note 2: From 2022 to 2024, there was only one female senior executive. Due to salary confidentiality, the Company did not disclose the percentage. In 2025, there were no female senior executives.

Note 3: Senior management is defined as department-level managers and above. All managers refer to managers below the department-level position. Non-managerial employees refer to all other general employees.

Note 4: The calculation of average monthly base salary includes base salary and regular salary components, such as meal allowances. The average monthly base salary is calculated as the average of the base salaries of current employees and the approved salaries of newly hired employees.

Note 5: Average monthly base salary + annual bonus = the average of the annualized total base salary and annual bonuses for all employees during the year.

Note 6: The calculation of full-time employees and median employees follows the "Operational Guidelines for Reporting Salary Information of Full-Time Non-Managerial Employees" issued by the Taiwan Stock Exchange.

Performance Management

Sensortek conducts performance review discussions on a semiannual basis to ensure alignment between employees' work objectives and supervisors' expectations, while also identifying the support and resources required by employees. In 2025, 100% of employees completed performance evaluations, and the evaluation results served as the basis for promotion recommendations, salary adjustments, and incentive allocation for the following year.

Performance Evaluation System and Design

Evaluation Framework and Execution Results

System Design

The performance evaluation system is tailored to employees' development stages within the Company:

Probationary evaluation	Annual evaluation	Project-based evaluation	ESG performance
Conducted upon the completion of the probation period or following a job transfer or role change.	Conducted twice per year, at mid-year and year-end.	Carried out in response to significant achievements, or during promotion reviews.	Policy on linking senior management compensation to ESG performance.

Key Evaluation Focus Areas

Review of past performance	Setting future objectives
Managers and employees jointly assess goal achievement in the previous period and identify areas for improvement in work attitude and competencies relevant to the current role.	Define future development plans based on required values, skills, and capabilities.

Implementation Outcome

Excluding employees with less than three months of tenure, 100% of full-time employees participated in the performance evaluation process.

Performance Appraisal Process



Communicate evaluation scope, applicable personnel, and procedures

Mid-year

- Review H1 performance
- Set H2 performance goals
- Discussion and feedback

Year-end

- Review H2 performance
- Set next year's performance goals
- Discussion and feedback

Compensation and Reward Application
Performance improvement planning

Note: The data covers full-time employees at Sensortek in 2025 who were eligible for performance evaluations

Comprehensive Employee Benefits

Sensortek places great emphasis on employee well-being. In addition to providing statutory benefits required by law, the Company has established various welfare programs that exceed regulatory requirements, demonstrating its commitment to employee care and sustainable development. These initiatives cover areas including leave policies, health promotion and physical and mental well-being support, as well as family-friendly marriage and childcare support. Additionally, seasonal celebrations and club activities are organized periodically.

Category	Item	Exceeding Law
Leave Policy	Annual Leave Exceeding Statutory Requirements	Annual leave available from day of hire (no 6-month waiting period).
Insurance and Protection	Group Insurance	• Additional group insurance (life, accident, critical illness). • Optional coverage for spouse, children, and parents at employee expense.
Health Promotion Activities	Employee Assistance Program (EAP)	Counseling, stress management, and life support services.
	Health Examinations	Enhanced health check-ups beyond statutory requirements for comprehensive care.
	On-Site Massage Services During Working Hours	The Company has long-term employed visually impaired massage therapists to provide on-site services, supporting both employee stress relief and employment opportunities for visually impaired individuals. In 2025, services were available for employee reservations two days per week, totaling six hours per week.
Family-Friendly Marriage, Childcare, and Family Support	Parent-Child Workplace Day	Through the annual Parent-Child Workplace Day event, children have the opportunity to learn about their parents' colleagues and workplace environment, enhancing family members' understanding and support of employees' work environments.
	Group Family Day	The annual Group Family Day event promotes interaction and social connections among group companies. One event was held in 2025; a total of 292 people participated, including 213 accompanying family members.
	Employee Travel Program	Through annual employee travel programs, the Company provides subsidies for accompanying family members to encourage employees and their families to participate together, strengthening family interaction and emotional connections. Two trips were organized in 2025; a total of 331 people participated, including 214 accompanying family members.
	Flexible Working Hours	Flexible work start and end times are provided to support work-life balance.

Diversity, Inclusion, and Maternity Protection

Diversity and inclusion play a critical role in shaping corporate culture. They not only strengthen employees' sense of belonging and engagement but also serve as key strategies for long-term business development, while aligning with government and societal expectations for continuous workplace improvement. To foster a more inclusive, supportive, and innovative work environment, Sensortek promotes diversity, inclusion, and maternity-friendly initiatives. These include career development support, equal pay policies, and inclusive welfare programs. We are committed to eliminating gender disparities, ensuring every employee has the opportunity to realize their professional aspirations. By building flexible and adaptive diverse teams, we strive to collectively respond to evolving market dynamics and external challenges.

In 2025, a total of 13 employees applied for childbirth subsidies. Sensortek implemented a Workplace Maternal Health Protection Program and provided counseling and support to 6 employees under the program during the year. The program aims to ensure that employees can continue working safely and with peace of mind during pregnancy, smoothly return to the workplace after childbirth, and protect women's employment rights and occupational safety.

Year	2022		2023		2024		2025	
Gender	Female	Male	Female	Male	Female	Male	Female	Male
Employees Eligible for Parental Leave (A)	4	6	5	10	13	34	16	32
Employees Who Applied for Parental Leave (B)	3	2	5	0	3	2	6	1
Employees Scheduled to Return to Work During the Year (C)	2	1	4	1	3	2	6	2
Employees Who Actually Returned to Work (D)	2	1	4	0	3	2	6	2
Employees Remaining Employed for 12 Months After Returning (E)	2	1	4	1	3	2	3	2
Parental Leave Application Rate (B) / (A)	75%	33%	100%	0%	23%	6%	38%	3%
Return-to-Work Rate After Leave (D) / (C)	100%	100%	100%	0%	100%	100%	100%	100%
Retention Rate One Year After Returning (E) / Previous Year's (D)	0%	0%	200%	100%	75%	0%	100%	100%

Note 1:

(A) Employees eligible for parental leave in 2025 were those who had applied for maternity leave or paternity leave between January 1, 2022 and December 31, 2025.
(B) Employees who were eligible for parental leave and actually took the leave during the year.
(C) Employees whose scheduled return date, calculated from the start date of their parental leave plus the approved leave period, fell in 2025.
(D) Employees whose scheduled return date fell in 2025 and who actually returned to work during the year.
(E) The total number of employees who completed their parental leave in the previous year and remained employed for at least 12 months after returning to work.

Note 2: The eligibility criteria for parental leave in 2024 were adjusted to include employees who gave birth between January 1, 2021 and December 31, 2024, and employees who had applied for maternity leave or paternity leave between January 1, 2020 and December 31, 2023.





Retirement Plan

Sensortek has established an employee retirement program in accordance with the Labor Pension Act, providing a secure retirement plan. For Taiwanese employees, the Company contributes 6% of the employee's monthly wages to their individual pension account with the Bureau of Labor Insurance. Employees may also make additional voluntary contributions ranging from 0% to 6% of their monthly wages, thereby enhancing financial independence for retirement.

Overview of the Labor Pension System	
Eligible Employees	Taiwanese employees
Applicable Regulation	Labor Pension Act
Contribution Method	Company: Contributes 6% of monthly wages to the employee's individual pension account with the Bureau of Labor Insurance. Employee: May voluntarily contribute an additional 0-6% of monthly wages to their individual pension account.
Employee Participation in the Retirement Plan	100%
Total Contributions in 2025	NT$14,548 thousand

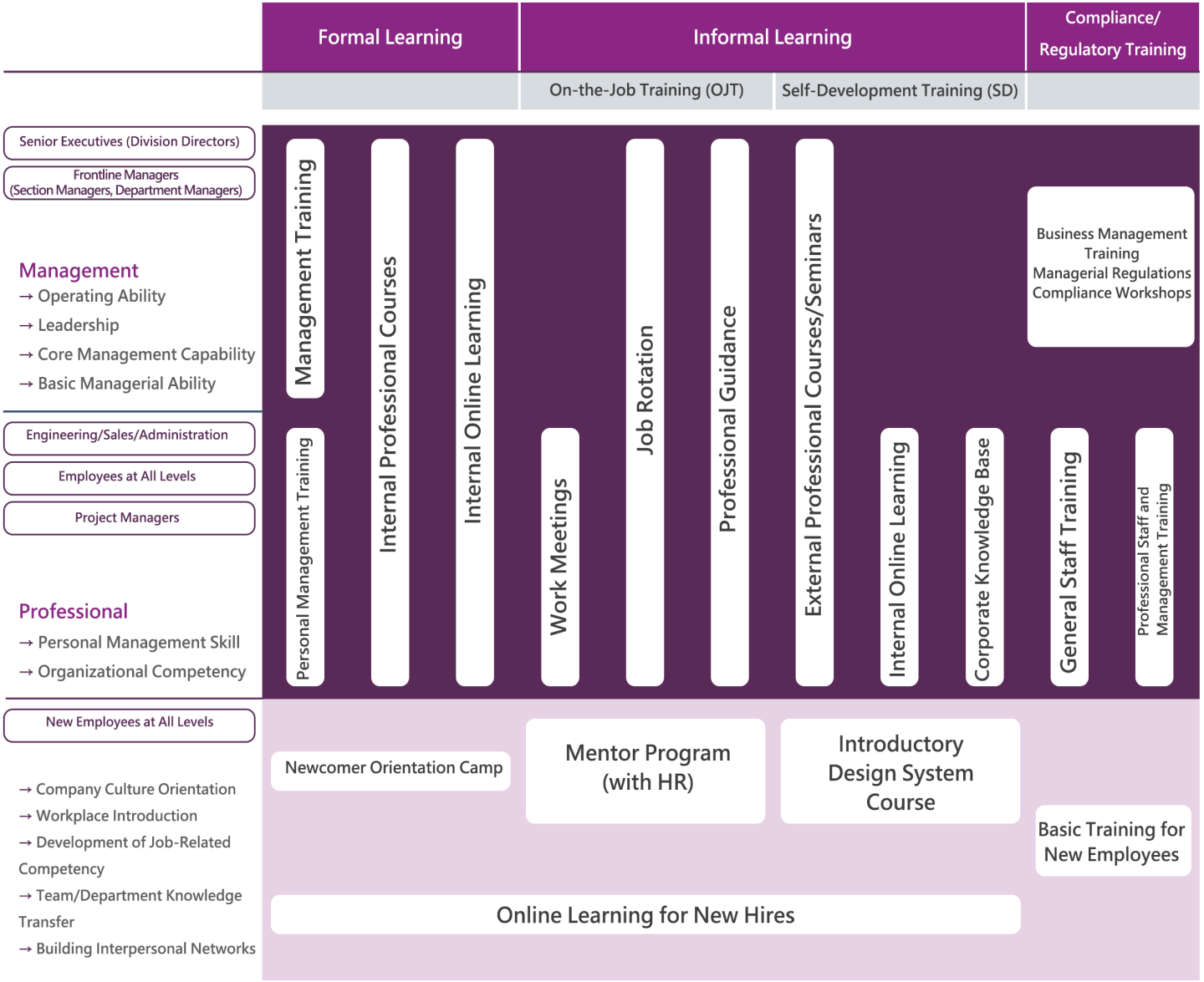
7.3 Talent Training and Development

Sensortek operates in a highly knowledge-intensive industry, where its core competitiveness relies on the design capabilities, experience, and accumulated technical expertise of its R&D personnel. The Company has established an "Education and Training Management Procedure" and allocates an annual budget for internal and external training programs. Employees are encouraged to participate in various training courses and technical seminars to enhance their professional skills and career development. For details, please refer to the Talent Training and Development framework available on the Company's website.

▶ Talent Training and Development Pathways

Based on employees' career stages and development needs, Sensortek plans diverse learning pathways covering technical capabilities, managerial competencies, and career development.

Training Category	Content	
Formal Learning	Approach	• Offers a variety of professional courses through the internal instructor training program, where employees serve as trainers. Training covers product line introductions, R&D design, market technology trends, and process-related skills. • Provides in-person and online courses, enabling employees to access professional knowledge anytime, anywhere.
	Purpose	• Facilitates knowledge sharing and establishes a common language across R&D, manufacturing, and marketing to improve cross-departmental communication efficiency and align team efforts with Company objectives. • Deepens employees' understanding of other departments' responsibilities, fostering appreciation, team cohesion, and collaboration opportunities to enhance productivity.
Informal Learning	• Focuses on job-required professional skills through on-the-job training, professional guidance, and job rotation to help employees achieve work objectives effectively. • Supports employees in learning new technologies and understanding the latest products and market trends, with training units providing real-time industry insights. • Regularly shares information on new courses and seminars from external institutions, encouraging employees to attend technical conferences and exhibitions. • Provides diverse learning channels that allow employees to continuously update technical knowledge and stay aligned with industry developments.	
New Employee Training	• For new employees, the parent company, Sitronix Technology Corp. provides a comprehensive series of training programs. These include online onboarding courses on the first day of employment, annual Newcomer Orientation Camps, a mentorship program, and introductory courses in IC design systems. Through these well-structured training initiatives, employees are guided to gradually learn and grow, while developing the skills necessary to succeed in their roles.	


Formal Learning
Informal Learning
Compliance/ Regulatory Training
On-the-Job Training (OJT)
Self-Development Training (SD)
Senior Executives (Division Directors)
Frontline Managers (Section Managers, Department Managers)
Management
→ Operating Ability
→ Leadership
→ Core Management Capability
→ Basic Managerial Ability
Engineering/Sales/Administration
Employees at All Levels
Project Managers
Professional
→ Personal Management Skill
→ Organizational Competency
New Employees at All Levels
→ Company Culture Orientation
→ Workplace Introduction
→ Development of Job-Related Competency
→ Team/Department Knowledge Transfer
→ Building Interpersonal Networks
Management Training
Personal Management Training
Internal Professional Courses
Internal Online Learning
Work Meetings
Job Rotation
Professional Guidance
External Professional Courses/Seminars
Internal Online Learning
Corporate Knowledge Base
General Staff Training
Professional Staff and Management Training
Business Management Training
Managerial Regulations
Compliance Workshops
Newcomer Orientation Camp
Mentor Program (with HR)
Introductory Design System Course
Basic Training for New Employees
Online Learning for New Hires

Diverse Training and Education Programs

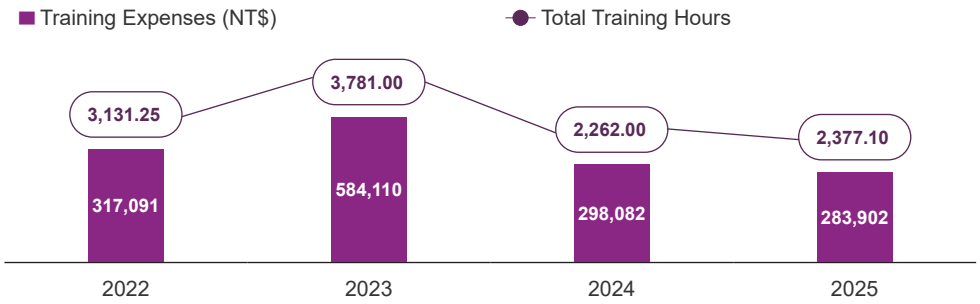
In response to the rapid evolution of industry technologies, intensifying market competition, and increasing sustainability governance requirements, Sensortek systematically strengthened employees' knowledge and capabilities in AI applications, digital transformation, and ESG practices through eight major training categories in 2025. The training programs were designed to support the Company's long-term organizational development and enhance overall operational resilience.

Course Categories	Onboarding Programs	AI Applications and Digital Transformation Programs	Technical Development Programs	Leadership and Management Programs
Key Focus and Description	Combines in-person training and digital learning resources. Senior executives are invited to personally deliver training sessions to help new employees quickly understand the Company's culture and workplace environment, while strengthening organizational identification.	In response to the advent of the AI era, the Company significantly enhanced employees' AI literacy and application capabilities. Through training programs such as "Microsoft AI Tour," "Large Language Models (LLM)," and "Big Data-Enhanced Auditing," the Company promoted cross-functional AI literacy and implemented generative AI applications in R&D and operations to enhance intelligent decision-making capabilities.	Integrates core technology areas including sensors, IC design, and MEMS to continuously strengthen R&D capabilities and technological foresight. Through programs such as "IEEE MEMS 2025," "CYBERSEC Cybersecurity Conference," and "Intellectual Property Compliance Training," the Company promotes R&D innovation, strengthens trade secret protection, and enhances technological competitiveness. The Company promotes cross-functional knowledge sharing and innovation communities to strengthen sustainable technological competitiveness.	Based on the managerial competency model, the courses cover goal management, performance coaching, strategic planning, and cross-functional communication and collaboration. Through practical exercises, middle and senior managers strengthen their leadership capabilities.
2025 Training Results	1. 1 course offered, with an 89% completion rate. 2. Post-training satisfaction score: 9.65/10	1. 6 courses offered, with a 99% completion rate. 2. Post-training satisfaction score: 9.11/10	1. 17 courses offered, with an 86% completion rate. 2. Post-training satisfaction score: 9.37/10	1. 5 courses offered, with a 100% completion rate. 2. Post-training satisfaction score: 9.23/10
Course Categories	Key Talent Development Programs	Sales and Marketing Programs	Personal Effectiveness Programs	Sustainability Practice Programs
Key Focus and Description	Focusing on critical positions and high-potential employees, Sensortek provides personalized career development and professional certification support. Through seminars and external exchanges, key talents are connected with global industry trends, supporting talent retention strategies and expanding global perspectives.	Centered on customer orientation, the courses train sales personnel to identify customer needs through effective questioning and provide appropriate solutions, developing them into product experts with strong consulting and sales capabilities.	Employees are encouraged to pursue continuous learning and cross-disciplinary development through digital courses on topics such as presentation skills, time management, communication, and AI tool applications. Flexible learning formats strengthen employees' ability to grow independently and adapt to a rapidly changing environment.	Designed to align with the Company's ESG strategy, the courses cover carbon footprint verification, greenhouse gas inventory, integrity management, and workplace equality education. They enhance employees' knowledge and awareness of sustainability governance and regulatory compliance. By integrating AI with ESG, the Company fosters data-driven decision-making and green innovation, fulfilling its corporate social responsibility and advancing long-term sustainability.
2025 Training Results	1. 9 courses offered, with a 100% completion rate.	1. 1 course offered, with a 100% completion rate.	1. 5 courses offered, with an 89% completion rate. 2. Post-training satisfaction score: 8.83/10	1. 15 courses offered, with a 98% completion rate. 2. Post-training satisfaction score: 9.08/10

Training Performance

The total investment in employee training was approximately NT$280 thousand. The total training hours reached 2,377.10 hours, with an average of 11.32 training hours per employee, including 9.72 hours for male employees and 15.21 hours for female employees.

Overview of Historical Investment in Employee Training Expenses



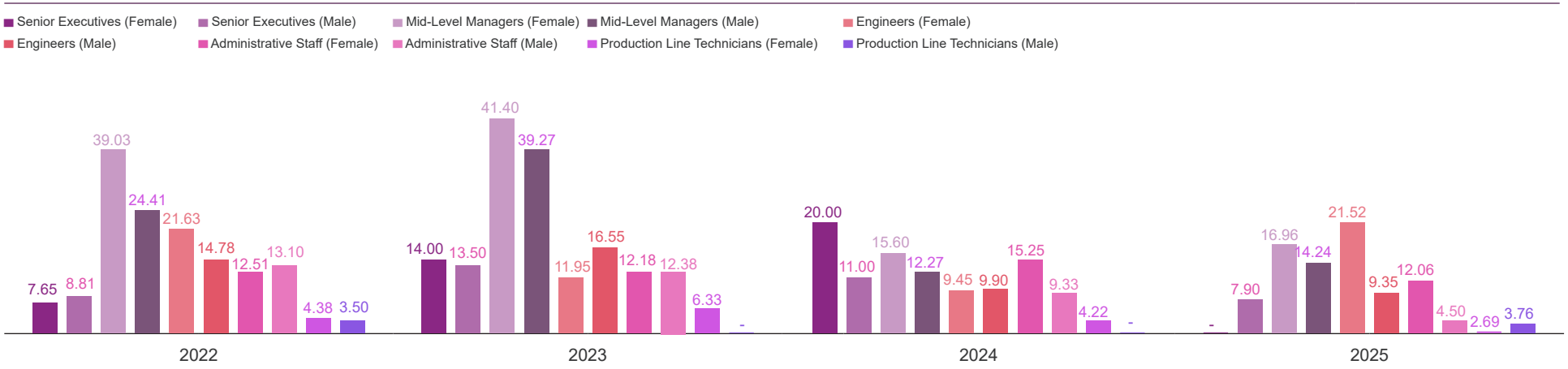
Note: Total training hours are calculated based on the sum of the actual number of participants multiplied by the duration of each training course.

Employee Communication

Sensortek has established various email channels to allow employees to submit inquiries, suggestions, and grievances. Through two-way communication and feedback exchange, these channels serve as a basis for enhancing and improving management practices while assisting employees in resolving issues. All cases are handled confidentially, with designated personnel responsible for tracking improvement progress and outcomes to ensure effective communication channels. In 2025, no employee grievance cases were received.

Open communication environment			
WWW	Internal company website	• Electronic bulletin board • Information sharing	• Health promotion • EAP employee assistance program promotion
@	Dedicated email accounts	• Employee complaint mailbox: Handles inquiries, suggestions, and complaints • Welfare Committee suggestion box: Accepts welfare-related suggestions and feedback	• Workplace misconduct complaint mailbox • Integrity violation whistleblower mailbox • EAP employee assistance mailbox
	Communication meetings	• Labor-management meetings • Welfare Committee meetings • New employee training	• Performance review meetings between employees and supervisors • Annual company meeting • Cross-department manager communication meetings

Average Annual Training Hours (by Job Category and Gender)



Note: The average training hours for production line technicians were relatively low, mainly because their roles focused on receiving basic training.

7.4 Workforce Health and Safety

Disclosure Topic: Workforce Health & Safety

Number	Item	2022	2023	2024	2025
TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	• Conduct annual risk assessments to identify and confirm potential hazards in the office. • Test office carbon dioxide concentration every six months. • Conduct annual lead concentration measurements in soldering work areas. • On-site medical and healthcare personnel conduct annual workplace visits. • Conduct office disinfection every six months.			
TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations (Unit: NT$)	• In recent years, there have been no incidents of violations related to employee health and safety regulations. • No losses have been incurred in any year due to incidents arising from violations of employee health and safety regulations.			

Safety Management Mechanism

Sensortek is a professional IC design company, with all core operations conducted in office environments. Manufacturing operations are fully outsourced to specialized contract manufacturers. Therefore, none of the Company's operational activities involve hazardous chemicals, hot work, confined spaces, or other high-risk tasks.

Sensortek is committed to providing a safe, healthy, comfortable, and human-centered work environment. In 2025, Sensortek passed the "Workplace Health Promotion Self-Assessment" promoted by the Health Promotion Administration, Ministry of Health and Welfare. Based on the PDCA management framework familiar to workplaces, the Company systematically integrated and promoted health promotion initiatives. Through regular reviews of program effectiveness, the Company continuously improved its health promotion practices, built a healthy workforce, and advanced toward sustainable development goals.



The Human Resources and Administration Department serves as the authority responsible for occupational safety and health, following the requirements of the Regulations Governing Occupational Safety and Health. A Class-A Occupational Safety and Health Officer is appointed to plan, develop, and promote safety and health management initiatives. To prevent workplace accidents and safeguard employee safety and health, Sensortek has established safety and health work rules in accordance with Article 34 of the Occupational Safety and Health Act, fostering full employee participation and raising overall awareness of safety and health practices.

▶ Occupational Safety and Health Education and Training

In 2025, Sensortek conducted seven occupational safety and health training courses, covering health-related topics such as "Medical Lecture Series—Navigating Health Checkups: Customized Health Examinations for Yourself" and "Work Happily, Live Healthily—An Introduction to Workplace Stress Management and Physical and Mental Health." The courses also included fire safety and emergency response training, including "Fire Survival Skills," "Self-Defense Firefighting Team Drills," and "Tai Yuen Park Fire Drill Training." In addition, comprehensive occupational safety and health training was provided, covering topics such as chemical management, workplace violence prevention, and sexual harassment prevention. A total of 420 participants attended these training sessions in 2025.

In addition, Sensortek conducted emergency evacuation drills in 2025 to familiarize employees with the locations of building emergency stairways and evacuation routes. A total of 130 participants took part in the drills.

Course Type	Number of Sessions	Number of Participants in 2025
Health Lectures	2	15
Tai Yuen Park Fire Drill Training	2	6
Fire Safety Training	2	207
Occupational Safety and Health Education and Training	1	192





Safety Management Implementation

Office Environment Monitoring and Safety Management

Every six months, Sensortek commissions a professional agency to test the carbon dioxide concentration in office areas. In addition, the Company has installed CO2 monitors to continuously track indoor air quality, which, combined with fresh-air ventilation systems, helps maintain a healthy office environment. Annual assessments are also conducted for noise, lighting, temperature and humidity, as well as overall office environmental risk evaluations. Although the Company's soldering operations use lead-free solder wire and are equipped with local exhaust ventilation systems, Sensortek has also arranged lead concentration measurements in soldering areas since 2022 to further ensure employees' safety and confidence in the workplace. In 2025, actual monitoring of the soldering work environment showed that the lead concentration was below 0.00016 mg/m³, significantly lower than the statutory permissible concentration limit of 0.05 mg/m³.

In addition to continuing annual air quality and lead concentration monitoring, Sensortek has expanded its safety measures by adding electrical safety inspections since 2023. Professional electromechanical service providers are invited twice a year to inspect the Company's electrical equipment, reducing the potential risks of electric shock and electrical fires.

Fire Safety Management

A fire safety officer is appointed to conduct daily inspections of electricity use and fire sources, with monthly checks on fire escape routes and firefighting equipment.

Annually, a professional fire safety agency is engaged to perform dynamic tests of smoke dampers, smoke detectors, and fire alarm systems to ensure proper operation of all firefighting equipment.

An internal fire brigade has been established, with roles and emergency response responsibilities trained and communicated during occupational safety and health education sessions.

Labor Health Protection Plan

Prevention of Illegal Acts While Performing Duties

Conducted educational training to strengthen supervisors' and employees' awareness of verbal bullying and sexual harassment, including prevention strategies and establishing clear boundaries.

In 2025, a random survey of 10 employees was conducted to check for any incidents of illegal acts in the workplace; no incidents were reported.

A sample of 3 supervisors was surveyed to assess whether they had engaged in behaviors such as being overly critical, yelling, belittling, or denying leave to subordinates. No incidents were reported.

An internal "Illegal Acts and Sexual Harassment Complaint Email" is provided as a reporting channel.

Ergonomic Hazard Prevention Plan

Employees complete an annual Musculoskeletal Symptom Questionnaire alongside health checkups. Based on the results, employees identified with confirmed or potential risks receive further analysis, assessment, and improvement measures. Subsequent interventions include related training, educational materials, or preventive services such as massage. In 2025, the musculoskeletal symptom evaluation under the "Ergonomic Hazard Prevention Plan" showed that no employees had a pain index greater than 3.

Abnormal Workload Disease Prevention Plan

Employees complete an annual Abnormal Workload Checklist to assess workload levels. High-risk employees or those with a family history of hypertension or other illnesses receive regular interviews and support from onsite medical staff. In 2025, under the "Abnormal Workload Disease Prevention Plan," all employees were assessed as having no high-risk or moderate workload conditions.

Maternal Health Protection Plan

Employees who are pregnant or within one year postpartum receive regular interviews and support from onsite medical staff, along with appropriate work adjustments. In 2025, 6 employees participated in the Maternal Health Protection Plan, ensuring safe employment during pregnancy and a smooth return to work postpartum, safeguarding maternal rights and workplace safety.

A lactation room is provided in the office to offer postpartum mothers a secure environment for breastfeeding.

Middle-Aged and Older Employee Plan

Onsite medical staff review health checkup reports of employees aged 45 and above, with emphasis on musculoskeletal and cardiovascular assessments. Work fitness is evaluated, and necessary preventive measures and health guidance are provided.

Health Promotion Activities

1. The Company is located in the Tai Yuen Hi-Tech Industrial Park in Zhubei, which provides various recreational facilities, including a gym, swimming pool, basketball courts, and badminton courts. These facilities are offered to employees of companies within the park at highly discounted rates. In addition, the Company has implemented a flexible working hour system, and employees are often seen using the park's gym before work, during lunch breaks, or after work to engage in physical activities.
2. The Company has established basketball, volleyball, and hiking clubs, and provides subsidies for venue rentals and other related expenses to encourage employees to actively participate in recreational activities and maintain regular exercise habits.
3. The Group organizes sports competitions annually. In 2024, a jump rope competition was held, followed by a tee-ball competition in 2025. The Company provided training equipment, team practice subsidies, and competition prizes to encourage employee participation and promote an active lifestyle.
4. From January to April 2025, the group organized the “One Million Steps Challenge”, a 100-day walking program targeting one million steps. Sensortek had 60 participants, with 34 employees successfully reaching the goal.

Health Promotion Courses

In March 2025, the Group organized the health seminar “Traditional Chinese Medicine Helps You Sleep Better.” The seminar introduced sleep health from a traditional Chinese medicine perspective, explaining approaches to treating insomnia and principles of sleep wellness. The program aimed to improve employees’ sleep quality, which is essential not only for maintaining daytime energy levels but also for enhancing work efficiency and emotional stability. A total of 30 employees participated in the seminar.

In June 2025, the Company arranged the health seminar “Navigating Health Checkups: Customized Health Examinations for Yourself.” The seminar helped employees better understand their own health conditions, diseases, and health examinations. In conjunction with the employee health checkup schedule in July, employees were able to select additional self-paid examination items that better matched their individual health conditions and needs. A total of 8 employees participated in the seminar.

In December 2025, the Company held the health seminar “Work Happily, Live Healthily—An Introduction to Workplace Stress Management and Physical and Mental Health.” The seminar explored psychological challenges caused by high-pressure environments in the technology industry and provided guidance on maintaining physical and mental well-being while facing challenges in both life and work. A total of 7 employees participated in the seminar.



Accident Investigation Process and Handling Mechanism

Workplace injuries are reported immediately to the direct supervisor and the Human Resources and Administration Department.

Onsite first responders provide first aid and assess the severity of injuries to determine whether emergency medical treatment is required.

In the event of any of the following incidents:

1. a fatal accident,
2. an injured person requiring hospitalization, or
3. three or more injured persons, the Company will immediately report the incident to the local competent authority.

A thorough accident investigation is conducted, and corrective measures are proposed to prevent recurrence.

Occupational Injury Statistics

No cases of disability injuries, fatalities, high-consequence work-related injuries, recordable work-related injuries, frequency rates (FR), severity rates (SR), or total recordable injury frequency rate (TRIFR) have occurred in the past three years. Sensortek will continue to optimize the office environment to ensure a safe and healthy workplace. Occupational safety data are collected, compiled, and disclosed with 100% coverage. Detailed data can be found in Appendix 8.3.

Contractor Safety Management

All office entrances are equipped with access control systems. Visitors and contractors must wait in the lobby and be personally escorted by employees. Contractors performing work must follow Sensortek's Safety and Health Guidelines, and the Human Resources and Administration Department provides hazard briefings and supervision to prevent accidents. In 2025, no occupational injuries occurred among contractors entering Sensortek's work areas.

Health Examinations

The Company provides a full subsidy of NT$3,100 per employee annually and arranges qualified medical teams to conduct employee health examinations at the workplace. In 2025, a total of 194 employees completed health examinations, achieving a participation rate of 98%. The Company also contracts a professional health consulting firm to provide onsite nurse services four times per month and physician consultations four times per year, continuously ensuring employee health and safety. In addition to general health examinations, Sensortek arranged special health examinations in 2025 for 13 employees who may be exposed to soldering operations. The examinations included assessments of gingival lead lines, the hematological, nervous, digestive, and renal systems, as well as tests for hematocrit levels, red blood cell counts, and blood lead levels. All examination results were normal, with no abnormalities identified.



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Appendix

8.1

Sustainability Disclosure Index



SDGs Disclosure Index

8.2 Human Resources Data

Total Number of Employees Over the Years (by Gender)

Year		2022	2023	2024	2025
Headcount	– Female	55	57	57	61
	– Male	135	144	146	149
	– Total	190	201	203	210
Percentage	– Female	28.95%	28.36%	28.08%	29.05%
	– Male	71.05%	71.64%	71.92%	70.95%

Total Number of Employees Over the Years (by Age Group)

Year		2022	2023	2024	2025
Headcount	– Under 30	34	39	30	32
	– 31-50	151	155	165	164
	– Over 50	5	7	8	14
	– Total	190	201	203	210
Percentage	– Under 30	17.90%	19.40%	14.78%	15.24%
	– 31-50	79.47%	77.12%	81.28%	78.10%
	– Over 50	2.63%	3.48%	3.94%	6.66%

Total Number of Employees Over the Years (by Position and Gender)

Year		2022	2023	2024	2025
Senior Management	– Female	1	1	1	0
	– Male	7	6	5	15
Mid-Level Management	– Female	5	5	5	5
	– Male	25	30	26	25
Engineering Staff	– Female	20	20	22	25
	– Male	92	99	106	100
Administrative Staff	– Female	25	22	20	23
	– Male	10	8	9	8
Production/ Technical Staff	– Female	4	9	9	8
	– Male	1	1	0	1

Total Number of Employees Over the Years (by Position and Gender Ratio)

Year		2022	2023	2024	2025
Senior Management	– Female	13%	14%	17%	0%
	– Male	87%	86%	83%	100%
Mid-Level Management	– Female	17%	14%	16%	17%
	– Male	83%	86%	84%	83%
Engineering Staff	– Female	18%	17%	17%	20%
	– Male	82%	83%	83%	80%
Administrative Staff	– Female	71%	73%	69%	74%
	– Male	29%	27%	31%	26%
Production/ Technical Staff	– Female	80%	90%	100%	89%
	– Male	20%	10%	0%	11%

Total Number of Employees Over the Years (by Position and Age Group)

Year		2022	2023	2024	2025
Senior Management	– Under 30	-	-	-	-
	– 31-50	5	4	3	7
	– Over 50	3	3	3	8
Mid-Level Management	– Under 30	-	-	-	-
	– 31-50	30	34	29	30
	– Over 50	-	1	2	-
Engineering Staff	– Under 30	22	24	24	22
	– 31-50	88	93	102	100
	– Over 50	2	2	2	3
Administrative Staff	– Under 30	10	10	6	8
	– 31-50	25	20	23	21
	– Over 50	-	-	-	2
Production/ Technical Staff	– Under 30	2	5	-	2
	– 31-50	3	4	8	6
	– Over 50	-	1	1	1

Total Number of Employees Over the Years (by Employment Type)

Type	Year		2022	2023	2024	2025
Permanent Employees	Non-fixed-term Contract	– Female	51	55	55	59
		– Male	133	143	146	148
Temporary Employees	Fixed-term Contract	– Female	4	2	1	2
		– Male	2	1	1	1

Note: Permanent employees are those with an open-ended employment contract. Fixed-term employees have a contract for a specific period or project, which ends upon completion (e.g., interns or massage therapists).

Total Number of Employees Over the Years (by Position and Age Group)

Year		2022	2023	2024	2025
Senior Management	– Under 30	0%	0%	0%	0%
	– 31-50	63%	57%	50%	47%
	– Over 50	37%	43%	50%	53%
Mid-Level Management	– Under 30	0%	0%	0%	0%
	– 31-50	100%	97%	94%	100%
	– Over 50	0%	3%	6%	0%
Engineering Staff	– Under 30	20%	20%	19%	18%
	– 31-50	78%	78%	80%	80%
	– Over 50	2%	2%	2%	2%
Administrative Staff	– Under 30	29%	33%	21%	26%
	– 31-50	71%	67%	79%	68%
	– Over 50	0%	0%	0%	6%
Production/ Technical Staff	– Under 30	40%	50%	0%	22%
	– 31-50	60%	40%	89%	67%
	– Over 50	0%	10%	11%	11%

Note 1: Senior Management refers to supervisors at the division level or above. Middle Management refers to managers with supervisory roles below the division level. Engineering Staff includes engineering, business, R&D, and information technology personnel. Administrative Staff refers to back-office support personnel other than engineering personnel. Production Line Technicians are responsible for executing product inspection tasks. Starting in 2023, IT personnel have been reclassified under Engineering Staff.

Note 2: Sensortek's workforce disclosure covers Taiwan only; no overseas regions are included.

Note 3: Headcount calculation method: The number of employees is counted as of December 31, 2025, excluding employees on leave.

Note 4: Compared with the previous year, the 2025 headcount differed by only 7 employees, showing no significant change.

Total Number of Employees Over the Years (by Employment Category)

Year	2022	2023	2024	2025
Full-time (Female)	55	57	56	60
Full-time (Male)	135	144	146	148
Part-time (Female)	-	-	-	1
Part-time (Male)	-	-	1	1

Note 1: Sensortek had no part-time employees from 2022 to 2023.

Note 2: Part-time employees work fewer hours than full-time employees.

Number of New Hires and Departures Over the Years (by Gender)

Year		2022	2023	2024	2025
New Hires	– Female	3	11	8	13
	– Male	14	17	14	12
	– Total	17	28	22	25
Departures	– Female	3	8	6	10
	– Male	13	9	14	9
	– Total	16	17	20	19

Note: Starting in 2023, the headcount for new hires excludes employees returning from unpaid leave and contract employees who were converted to regular positions. Departures exclude employees on unpaid leave and contract-to-regular conversions.

Number of New Hires and Departures (by Nationality)

Year		2023	2024	2025
New Hires	– Taiwanese	28	21	24
	– Foreign	-	1	1
	– Total	28	22	25
Departures	– Taiwanese	17	20	19
	– Foreign	-	-	-
	– Total	17	20	19

Number of New Hires and Departures Over the Years (by Age Group)

Year		2022	2023	2024	2025
New Hires	– Under 30	8	20	6	12
	– 31-50	8	8	16	12
	– Over 50	1	-	-	1
Departures	– Under 30	3	9	6	4
	– 31-50	12	7	14	14
	– Over 50	1	1	-	1

Number of New Hires and Departures (by Position)

Year		2023	2024	2025
New Hires	– Senior Management	-	-	-
	– Mid-Level Management	-	-	1
	– Non-Management	28	22	24
	– Total	28	22	25
Departures	– Senior Management	-	1	1
	– Mid-Level Management	-	3	4
	– Non-Management	17	16	14
	– Total	17	20	19

Employee Diversity

Employee Ethnicity	Percentage of Total Workforce (%)				Percentage of Management Positions (%)			
	2022	2023	2024	2025	2022	2023	2024	2025
Taiwanese	100	100	99	99	100	100	100	100
Foreign	0	0	1	1	0	0	0	0
Indigenous	0	0	0	0	0	0	0	0

Female Diversity	2022	2023	2024	2025
Percentage of Senior Management Positions Held by Women (%)	12.50	14.29	16.67	0.00
Percentage of Total Workforce Who Are Women (%)	28.95	28.36	28.08	29.05
Percentage of All Managers Who Are Women (%)	15.79	14.29	16.22	11.11
Percentage of Women in STEM Roles (%)	17.86	16.81	17.19	20.00
Percentage of Women in Revenue-Generating Functions (%) Note 1	Note 2	46.67	42.86	42.86

Note 1: Departments such as Business/Sales are included, while support functions like HR, IT, and Legal are excluded.

Note 2: Not disclosed in 2022.

Disclosure Topic: Recruiting & Managing a Global & Skilled Workforce

Number	Item	2022	2023	2024	2025
TC-SC-330a.1	Percentage of employees that require a work visa	0%	0%	0%	0%

8.3 Occupational Safety and Health Data

Employee Occupational Injury Statistics Over the Years	2022		2023		2024		2025	
	Employees	Non-employees	Employees	Non-employees	Employees	Non-employees	Employees	Non-employees
Annual Working Hours	379,616	3,250	381,208	3,224	394,608	3,172	381,896	3,172
Occupational Injury Fatalities	0	0	0	0	0	0	0	0
Occupational Injury Fatality Rate	0	0	0	0	0	0	0	0
Serious Occupational Injuries	0	0	0	0	0	0	0	0
Serious Occupational Injury Rate	0	0	0	0	0	0	0	0
Number of Recordable Occupational Injuries	0	0	0	0	0	0	0	0
Total Recordable Injury Frequency Rate (TRIFR)	0	0	0	0	0	0	0	0
Disabling Injuries	0	0	0	0	0	0	0	0
Lost Workdays Due to Injury	0	0	0	0	0	0	0	0
Frequency Rate (FR)	0	0	0	0	0	0	0	0
Severity Rate (SR)	0	0	0	0	0	0	0	0
Frequency-Severity Indicator (FSI)	0	0	0	0	0	0	0	0

Note 1: Employee working hours are calculated based on the number of employees at year-end × 8 working hours per day × the number of working days at Sensortek. For non-employee workers (contractors, including cleaning personnel), working hours are calculated based on 12 working hours per day at the headquarters and 1 working hour per day at the Taipei office.

Note 2: The calculation of indicators excludes traffic accident-related incidents.

Note 3: Formulas

- Occupational Injury Fatality Rate = (Number of Occupational Injury Fatalities × 10^6) ÷ Total Annual Working Hours.
- Serious Occupational Injury Rate = [(Number of Serious Occupational Injuries (excluding fatalities) × 10^6] ÷ Total Annual Working Hours.
- Frequency Rate (FR) = (Number of Occupational Injuries × 10^6) ÷ Total Annual Working Hours.
- Severity Rate (SR) = (Lost Work Days × 10^6) ÷ Total Annual Working Hours.
- Frequency-Severity Indicator (FSI) = $\sqrt{(FR \times SR / 1000)}$
- Total Recordable Injury Frequency Rate (TRIFR) = (Number of Recordable Occupational Injuries × 10^6) ÷ Total Annual Working Hours.

8.4 GRI Standards Index

General Standards Disclosure Index

Statement of Use	Sensortek has reported the information for the period from January 1, 2025, to December 31, 2025, in accordance with the GRI Standards
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

Indicator	Disclosure Item		Corresponding Chapter		Supplementary Explanation or Reason for Omission
GRI 2: General Disclosures 2021					
Organization and Reporting Practices	2-1	Organizational details	1.1.	Company Overview	
	2-2	Entities included in the organization's sustainability reporting	1.1.	Company Overview	
	2-3	Reporting period, frequency and contact point	-	About the Report	
	2-4	Restatements of information	7.2.	Recruitment and Retention	Due to the redefinition and clarification of the eligibility criteria for parental leave, the relevant parental leave data for 2024 were restated. After restatement, the number of employees eligible for parental leave increased significantly, resulting in a corresponding decrease in the parental leave application rate. The calculation bases for the return-to-work rate after completion of parental leave and the one-year retention rate after returning to work were also updated accordingly.
			5.3.	Energy Management	To improve the completeness and comparability of total energy consumption data, Sensortek restated the total energy consumption figures for 2022 to 2024 in 2025 by incorporating electricity consumption data and renewable energy data (previously, only headquarters data were disclosed). After restatement, total energy consumption increased for each year, while the overall energy consumption trend remained unchanged.
			8.2.	Human Resources Data	Due to the redefinition and clarification of the classification scope for fixed-term employees, part-time employees, and foreign employees, Sensortek restated the relevant workforce data from 2022 to 2024 in 2025. Following restatement, the number of fixed-term employees slightly increased, while the number of part-time employees and foreign employees decreased. The corresponding numbers of permanent employees, full-time employees, and Republic of China nationals were updated accordingly.

Indicator	Disclosure Item		Corresponding Chapter		Supplementary Explanation or Reason for Omission
Organization and Reporting Practices	2-4		8.7.	Climate-Related Information for TWSE/TPEx-Listed Companies	To enhance the completeness of greenhouse gas emission data related to upstream transportation and distribution, Sensortek restated its 2024 greenhouse gas emissions inventory in 2025 by expanding the inventory boundary (previously, only shipment data were included). Following restatement, although the 2024 greenhouse gas inventory increased, the overall carbon reduction trend remained consistent with the Company's reduction targets.
	2-5	External assurance	-	About the Report	
			8.8.	External Assurance Certificate	
Activities and Workers	2-6	Activities, value chain and other business relationships	1.3.	Business Overview	
	2-7	Employees	7.2.	Recruitment and Retention	
	2-8	Workers who are not employees	7.2.	Recruitment and Retention	
Governance	2-9	Governance structure and composition	3.1.	Corporate Governance	
	2-10	Nomination and selection of the highest governance body	3.1.	Corporate Governance	
	2-11	Chair of the highest governance body	3.1.	Corporate Governance	
	2-12	Role of the highest governance body in overseeing the management of impacts	3.1.	Corporate Governance	
	2-13	Delegation of responsibility for managing impacts	2.4.	Sustainability Issue Management	
	2-14	Role of the highest governance body in sustainability reporting	3.1.	Corporate Governance	

Indicator	Disclosure Item		Corresponding Chapter		Supplementary Explanation or Reason for Omission
Governance	2-15	Conflicts of interest	3.1.	Corporate Governance	
	2-16	Communication of critical concerns	3.1.	Corporate Governance	
	2-17	Collective knowledge of the highest governance body	3.1.	Corporate Governance	
	2-18	Evaluation of the performance of the highest governance body	3.1.	Corporate Governance	
	2-19	Remuneration policies	3.1.	Corporate Governance	
	2-20	Process to determine remuneration	3.1.	Corporate Governance	
	2-21	Annual total compensation ratio	3.1.	Corporate Governance	
Strategy, Policies and Practices	2-22	Statement on sustainable development strategy	-	Message from the Management	
	2-23	Policy commitments (responsible business conduct and respect for human rights)	3.1.	Corporate Governance	
			3.3.	Integrity Management	
			6.3.	Supply Chain Management	
			7.1.	Human Rights Management	
			6.4.	Materials Sourcing	
	2-24	Embedding policy commitments	3.1.	Corporate Governance	
			3.3.	Integrity Management	
			6.3.	Supply Chain Management	
			7.1.	Human Rights Management	
			6.4.	Materials Sourcing	
	2-25	Processes to remediate negative impacts	3.1.	Corporate Governance	
			3.3.	Integrity Management	

Indicator	Disclosure Item		Corresponding Chapter		Supplementary Explanation or Reason for Omission
Strategy, Policies and Practices	2-26	Mechanisms for seeking advice and raising concerns	3.1.	Corporate Governance	
			3.3.	Integrity Management	
	2-27	Compliance with laws and regulations	3.1.	Corporate Governance	
	2-28	Membership associations	1.1.	Company Overview	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	2.2.	Identification and Engagement of Key Stakeholders	
	2-30	Collective bargaining agreements	-	-	No labor union has been established; therefore, no collective bargaining agreements have been signed
GRI 3: Material Topics 2021					
Material Topic 2021	3-1	Process to determine material topics	2.3.	Identification and Analysis of Material Topics	
	3-2	List of material topics	2.3.	Identification and Analysis of Material Topics	
Material Topic 1: Innovation Management	3-3	Management of material topics	2.4.	Sustainability Issue Management	
	-	Custom topic: energy consumption and efficiency	4.1.	Innovation Management	
Material Topic 2: Human Capital Development	3-3	Management of material topics	2.4.	Sustainability Issue Management	
	404-1	Average hours of training per year per employee	7.3.	Talent Training and Development	
	404-2	Programs for upgrading employee skills and transition assistance programs	7.2.	Recruitment and Retention	
	404-3	Percentage of employees receiving regular performance and career development reviews	7.3.	Talent Training and Development	
Material Topic 3: Sustainable Supply Chain	3-3	Management of material topics	2.4.	Sustainability Issue Management	
	204-1	Proportion of spending on local suppliers	6.4.	Materials Sourcing	

Indicator	Disclosure Item		Corresponding Chapter		Supplementary Explanation or Reason for Omission
Material Topics 4-5: Quality Management and Product Responsibility	3-3	Management of material topics	2.4.	Sustainability Issue Management	
	416-1	Assessment of the health and safety impacts of product and service categories	4.3.	Product Lifecycle Management	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.1.	Corporate Governance	
			6.1.	Product Quality	No such cases occurred in 2025
Material Topic 6: Talent Attraction and Retention	3-3	Management of material topics	2.4.	Sustainability Issue Management	
	401-1	New employee hires and employee turnover	7.2.	Recruitment and Retention	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	7.2.	Recruitment and Retention	
	401-3	Parental leave	7.2.	Recruitment and Retention	
Material Topic 7: Information Security	3-3	Management of material topics	2.4.	Sustainability Issue Management	
	-	Custom topic: Information Security incidents	3.4.	Information Security Management	
Material Topic 8: Climate Change	3-3	Management of material topics	2.4.	Sustainability Issue Management	
	305-1	Direct (Scope 1) greenhouse gas emissions	5.2.	Climate Management	
	305-2	Energy indirect (Scope 2) greenhouse gas emissions	5.2.	Climate Management	
	305-3	Other indirect (Scope 3) greenhouse gas emissions	5.2.	Climate Management	
	305-4	Greenhouse gas emissions intensity	5.2.	Climate Management	
	305-5	Greenhouse gas emissions reduction	5.2.	Climate Management	
	305-6	Emissions of ozone-depleting substances (ODS)	-	-	No ODS production or output operations; not applicable
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	-	No air pollutant emissions; not applicable

Specific Topic Standards Disclosure Index

Standard	Disclosure Item	Corresponding Chapter/Description	
GRI 200: Economic Topics			
GRI 202: Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	7.2.	Recruitment and Retention
202-2	Proportion of senior management hired from the local community	7.2.	Recruitment and Retention
GRI 207: Tax 2019			
207-1	Approach to tax	3.2.	Tax Governance
GRI 300: Environmental Topics			
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	5.3.	Energy Management
302-3	Energy intensity	5.3.	Energy Management
302-4	Reduction of energy consumption	5.3.	Energy Management
GRI 303: Water and Effluents 2018			
303-3	Water withdrawal	5.4.	Water Resource Management
GRI 306: Waste 2020			
306-3	Waste generated	5.5.	Waste Management
GRI 400: Social Topics			
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	3.1. 7.2.	Corporate Governance Recruitment and Retention
405-2	Ratio of basic salary and remuneration of women to men	7.2.	Recruitment and Retention

8.5 SASB Standards Index

Disclosure Indicators for the Semiconductor Industry (December 2023 Edition)

Topic	Accounting Metric	Number	Corresponding Chapter
Greenhouse Gas Emissions	Disclose the following information on greenhouse gas emissions: • Gross global Scope 1 emissions • Amount of total emissions from perfluorinated compounds	TC-SC-110a.1	No in-house manufacturing processes; therefore, no PFC emissions are generated 5.2. Climate Management
	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	TC-SC-110a.2	
Energy Management in Manufacturing	Disclose the following information on energy consumption: • Total energy consumed • Percentage grid electricity • Percentage renewable	TC-SC-130a.1	5.3. Energy Management
Water Resource Management	Disclose the following information on water withdrawal: • Total water withdrawn; percentage of each in regions with High or Extremely High Baseline Water Stress • Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	TC-SC-140a.1	No process water consumption; all water usage is for domestic purposes 5.4. Water Resource Management
Waste Management	• Amount of hazardous waste from manufacturing • Percentage recycled	TC-SC-150a.1	Sensortek does not own any manufacturing facilities, and 100% of its manufacturing processes are outsourced. Therefore, the SASB-defined “Hazardous Waste from Manufacturing Processes” disclosure is not applicable. However, the Company generates certain operational waste, including defective ICs and discarded chips. See Section 5.5 Waste Management for details.
Workforce Health and Safety	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	TC-SC-320a.1	7.4. Workforce Health and Safety
	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	TC-SC-320a.2	
Recruiting & Managing a Global & Skilled Workforce	Percentage of employees that require a work visa	TC-SC-330a.1	8.2. Human Resources Data
Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	TC-SC-410a.1	4.3. Product Lifecycle Management
	Processor energy efficiency at a system level for: (1) servers, (2) desktops and (3) laptops	TC-SC-410a.2	Sensortek’s products are sensing chips categorized as sensing components rather than processors; therefore, this disclosure indicator is not applicable.
Materials Sourcing	Description of the management of risks associated with the use of critical materials	TC-SC-440a.1	6.4. Materials Sourcing
Intellectual Property Protection & Competitive Behavior	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	TC-SC-520a.1	None

Activity Metric	Number	Corresponding Chapter
Total production	TC-SC-000.A	1.2. Product Introduction 100% outsourced manufacturing
Percentage of production from owned facilities	TC-SC-000.B	

Note: Sensortek is a fabless IC design company primarily engaged in the R&D and sales of sensor chips. All wafer fabrication, packaging, and testing processes are 100% outsourced to external partners, and the Company does not engage in any manufacturing activities.

8.6 Sustainability Disclosure Indicators for the Semiconductor Industry

Number	Indicator	Indicator Type	Description
I	Total energy consumption (GJ), percentage of purchased electricity, and renewable energy usage rate (%)	Quantitative	Total energy consumption: 3,186.03 GJ Percentage of purchased electricity: 100% Renewable energy usage: 17.62%
II	Total water withdrawal and total water consumption (thousand cubic meters)	Quantitative	Total water withdrawal: 4.02 thousand cubic meters Total water consumption: Not applicable
III	Weight of hazardous waste generated (metric tons) and percentage recycled (%)	Quantitative	Hazardous waste: 2.66 metric tons Hazardous waste recycling rate: 100%
IV	Description of occupational injury types, number of cases, and rates (%)	Quantitative	No incidents of non-compliance with employee health and safety regulations occurred in 2025.
V	Disclosure on product lifecycle management: Weight of end-of-life products and electronic waste (metric tons), and percentage recycled (%)(Note)	Quantitative	Weight of discarded products and electronic waste: 0.59 metric tons (waste wafers, gold-plated boards, and ICs) As all manufacturing processes are outsourced, no other electronic waste is generated or reused/recycled.
VI	Description of risk management related to the use of critical materials	Qualitative	100% of the wafers used as key raw materials are manufactured externally. Although rare earth metals listed in SASB indicators are not directly used, as they are critical materials for wafer foundry processes, Sensortek continues to monitor related supply risks and manages them through regular supplier assessments.
VII	Total monetary losses resulting from legal proceedings related to anticompetitive behavior regulations (presentation currency)	Quantitative	No incidents involving violations of competition-related laws and regulations occurred in 2025
VIII	Main product output by product category	Quantitative	810,337 in 2025 (Unit: 1,000 pcs)

Note: If scrap materials are sold or otherwise recycled, relevant details should be provided.

8.7 Climate-Related Information for TWSE/TPEx-Listed Companies

Item	Corresponding Chapter
1. Describe the oversight and governance by the Board of Directors and management regarding climate-related risks and opportunities. Note 2	2.1. Sustainability and Risk Governance 5.2. Climate Management
2. Explain how identified climate risks and opportunities affect the Company's business, strategy, and financials (short-term, medium-term, and long-term). Note 3	2.1. Sustainability and Risk Governance 5.2. Climate Management
3. Describe the impact of extreme climate events and transformation actions on finances. Note 3	5.2. Climate Management
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system. Note 4	2.1. Sustainability and Risk Governance 4.1. Innovation Management 5.2. Climate Management
5. If scenario analysis is used to assess resilience to climate change risks, disclose the scenarios, parameters, assumptions, analytical factors, and major financial impacts used. Note 3	5.2. Climate Management
6. If there is a transition plan to manage climate-related risks, describe the plan content, and the indicators and targets used to identify and manage physical and transition risks. Note 5	5.2. Climate Management
7. If internal carbon pricing is used as a planning tool, disclose the basis for price setting. Note 5	5.2. Climate Management
8. If climate-related targets are set, explain the activities covered, greenhouse gas emission scopes, planning periods, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve targets, disclose the source and quantity of offset reductions or RECs. Note 5	5.2. Climate Management
9. Disclose the metrics used by the organization to assess climate-related risks and opportunities in accordance with its strategy and risk management processes. Note 5	5.2. Climate Management
10. Greenhouse gas inventory and assurance status, reduction targets, strategies, and action plans. Note 5	5.2. Climate Management - Please refer to the table below.

Note 1: Sensortek, in accordance with the TCFD framework and Appendix II "Climate-Related Information for TWSE/TPEx-Listed Companies" of the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEx Listed Companies, discloses its governance, strategy, risk management, metrics, and targets regarding climate-related risks and opportunities.

Note 2: Governance

Note 3: Strategy

Note 4: Risk Management

Note 5: Metrics and Targets

Greenhouse gas inventory and assurance status

Site	Category		2024 Emissions (tCO_2e)	2024 Intensity (tCO_2e/NT$ million in revenue)	2025 Emissions (tCO_2e)	2025 Intensity (tCO_2e/NT$ million in revenue)	Assurance Provider	Description of Assurance Status
Headquarters	Scope 1 Direct greenhouse gas emissions		55.5119		56.0963		BSI Group Singapore Pte. Ltd. Taiwan Branch	ISO14064-3:2019 Reasonable Assurance Unqualified opinion
	Scope 2 Indirect Greenhouse Gas Emissions	Location-based	408.3299		402.7999			
		Market-based	360.3600		328.9033			
	Subtotal	Location-based	463.8418	0.0939	458.8962	0.1006		
		Market-based	415.8719	0.0842	384.9996	0.0844		
Taipei Office	Scope 1 Direct greenhouse gas emissions							
	Scope 2 Indirect Greenhouse Gas Emissions	Location-based	15.3062		16.6937			
		Market-based	15.3062		16.6937			
	Subtotal	Location-based	15.3062	0.0031	16.6937	0.0037		
		Market-based	15.3062	0.0031	16.6937	0.0037		
Total		Location-based	479.1480	0.0970	475.5899	0.1043		
		Market-based	431.1781	0.0873	401.6933	0.0881		

Category		2024	2025
Category 3: Indirect Greenhouse Gas Emissions from Transportation	Upstream transportation and distribution	25.6182	22.2375 *
	Downstream transportation and distribution	151.1313 *	148.4291 *
	Employee commuting(Note 2)	92.6817	120.4731
	Business travel	67.9805 *	80.6036
Category 4: Indirect Greenhouse Gas Emissions from Organizational Use of Products	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)(Note 2)	70.9778	80.7851
	Purchased goods and services	Not yet inventoried	Not yet inventoried
	Capital goods	Not yet inventoried	Not yet inventoried
	Waste generated in operations	0.3057	0.1582
	Upstream leased assets	Not yet inventoried	Not yet inventoried

Note 1: *The data for the current year has been externally verified, while all other items were independently inventoried by Sensortek. For Scope 3 verification, an “Agreed-Upon Procedures (AUP)” engagement was adopted in 2024, while a “Limited Assurance” engagement was adopted in 2025, with an assurance statement obtained to enhance the credibility of greenhouse gas inventory data.

Note 2: The 2024 data scope covered the headquarters, while the 2025 data scope covered both the headquarters and the Taipei office.

The verification statement from the assurance provider can be found on the Company website.

SDGs Disclosure Index

Corresponding SDGs	Target Number	Corresponding SDG Target	Corresponding Chapter
	1.1	Eradicate extreme poverty in all regions, currently defined as living on less than USD 1.25 per day.	1.4. Social Impact
	4.3	Ensure that all women and men have equal access to affordable, quality technical, vocational, and higher education.	7.3. Talent Training and Development
	4.4	Significantly increase the number of people with relevant skills for employment, decent work, and entrepreneurship.	7.3. Talent Training and Development
	5.1	Eliminate all forms of discrimination against women and girls.	7.1. Human Rights Management
	5.5	Ensure women's effective participation in economic decision-making and equal opportunities to access leadership positions.	7.2. Recruitment and Retention
	8.2	Achieve higher levels of economic productivity through diversified activities, technological upgrading, and innovation.	1.3. Business Overview 4.1. Innovation Management
	8.8	Protect labor rights and promote safe and secure working environments for all workers.	7.4. Workforce Health and Safety
	12.5	Significantly reduce waste generation through prevention, reduction, recycling, and reuse.	5.5. Waste Management
	13.2	Integrate climate change mitigation measures into policies, strategies, and plans.	5.2. Climate Management
	16.5	Significantly reduce all forms of corruption and bribery.	3.3. Integrity Management

8.8 External Assurance Certificate

SGS

ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE Sensortek Technology Corp.' SUSTAINABILITY REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by Sensortek Technology Corp.. (hereinafter referred to as Sensortek) to conduct an independent assurance of the Sustainability Report for 2025. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standardv3 Type 2 Moderate level during 2026/4/7 to 2026/6/2. The boundary of this report includes Sensortek Taiwan operational and production oservice sites as disclosed in Sensortek's Sustainability Report of 2025. The boundary is the same as Sensortek's consolidated financial statements.
SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all Sensortek's stakeholders stated in the Sustainability Report for 2025.

RESPONSIBILITIES

The sustainability information in the Sensortek's Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of Sensortek. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000ASv3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP,2018).

Assurance has been conducted at a type 2 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

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Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (In Accordance with)
3	SASB INDUSTRY Sustainability Accounting Standard (Version 2023-12)

- The evaluation of the reliability and quality of specified sustainability performance information in Sensortek.'s Report is limited to determined material topics or those clearly marked in the report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a moderate level of scrutiny for Sensortek.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The assurance has verified the following indicators of Sensortek which disclosed in the Sustainability report as below:

- The specified performance information includes the data for 2025, which is related to GRI 2, GRI 3, GRI 200, 300, 400 series, in the GRI content index as material in Sensortek's Sustainability Report.
- The 2025 water withdrawal volume of Sensortek is 4.02 thousand cubic metres.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability Development and Risk Management Committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD), Greenhouse Gas Emission verified by external certification body, non-material topics and the related indicators have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from Sensortek, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

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FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

Sensortek has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, Sensortek may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

MATERIALITY

Sensortek has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

Sensortek has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

On the basis of the verification work performed, we checked standardized procedures and execution records, including minutes of meetings, management documents, statistical reports, and ISO certification. We have confidence that the specified performance information included in the scope of assurance is reliable at a moderate level of scrutiny for Sensortek.

ADHERENCE TO GRI

The report, Sensortek's Sustainability Report of 2025, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to Sensortek's contributions to sustainability development.
For future reports, we encourage Sensortek to reveal more about how organizations use due diligence to manage their economic, environmental, and human impacts.

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ADHERENCE TO SASB

Sensortek has conformed with SASB's Standard, TECHNOLOGY & COMMUNICATIONS SECTOR, VERSION 2023-12 to disclose information of material topics that are vital for enterprise value creation. The reporting boundaries of the disclosed SASB information correspond to the financial data reported in Sensortek's audited financial statements/Sustainability Report of 2025. Process to identify, assess, and manage SASB-topic-related risks and opportunities were integrated into Sensortek's overall management process. It is recommended that more operating locations be evaluated to plan for continuous improvement.

Signed:
For and on behalf of SGS Taiwan Ltd.

AA1000
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000-8/V3-VIBW8

Stephen Pao
Business Assurance Director
Taipei, Taiwan
08 June, 2026
WWW.SGS.COM

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