8 Appendix

8.1 GRI Standards Index Table

Statement of Use: Pan-International Group has reported the ESG information in accordance with the GRI Standards for the period 2025/1/1 to 2025/12/31 Performance.

Applicable GRI 1: Foundation 2021

General Topics

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
GRI 2: General Disclosures 2021	2-1 Organizational details	2.1.1 Basic Information	25	NA	
	2-2 Entities Included in the Organization's Sustainability Reporting	1.1.3 Boundaries and Scope	5		
	2-3 Reporting Period, Frequency, and Contact Point	1.1.1 Reporting Period	5		
		1.1.7 Contact Information	10		
	2-4 Restatements of Information	1.1.4 Information Restatement	9		
	2-5 External Assurance	1.1.6 External Assurance/Verification	9		
	2-6 Activities, Value Chain, and Other Business Relationships	4.1.2 Supply Chain Structure	72		
	2-7 Employees	2.1.1 Basic Information	28		
		6.1.3 Employee Composition and Diversity and Inclusion	172		
	2-8 Workers who are not employees	6.1.3 Employee Composition and Diversity and Inclusion	172		
	2-9 Governance Structure and Composition	2.2.1 Governance Framework	28		
		2.2.2 Functional Committee	34		
	2-10 Nomination and Selection of the Highest Governance Body	2.2.1 Governance Framework	28		
	2-11 Chair of the Highest Governance Body	2.2.1 Governance Framework	28		
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impacts	1.4.2 Material Topic Impact Management	23		
	2-13 Person in Charge of Impact Management	1.4.2 Material Topic Impact Management	23		
	2-14 Role of the Highest Governance Body in Sustainability Reporting	1.4.1 Material Topic Assessment Process	19		
	2-15 Conflicts of Interest	2.2.1 Governance Framework	28		
	2-16 Communication of Critical Concerns	2.2.2 Functional Committee	34		
	2-17 Collective Knowledge of the Highest Governance Body	2.2.1 Governance Framework	28		

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
	2-18 Evaluation of the Performance of the Highest Governance Body	2.2.1 Governance Framework	28		
	2-19 Remuneration Policies	2.2.1 Governance Framework	28		
	2-20 Process to Determine Remuneration	2.2.1 Governance Framework	28		
	2-21 Annual Total Compensation Ratio	6.3.1 Equal and Competitive Remuneration	195		
	2-22 Statement on Sustainable Development Strategy	1.2.1 Message from the Management	10		
	2-23 Policy Commitments	2.4.1 Ethical Management	40		
	2-24 Embedding Policy Commitments	2.4.1 Ethical Management	40		
	2-25 Processes to Remedy Negative Impacts	2.4.1 Ethical Management	40		
		2.4.2 Human Rights Policy	46		
	2-26 Mechanisms for Seeking Advice and Raising Concerns	2.4.1 Ethical Management	40		
		2.4.2 Human Rights Policy	46		
	2-27 Compliance With Laws and Regulations	2.4.3 Regulatory Compliance, 5.6 Environmental Regulatory Compliance	47 169		
	2-28 Membership Associations	2.1.1 Basic Information	25		
	2-29 Approach to Stakeholder Engagement	1.3.1 Identifying Stakeholders	15		
		1.3.2 Stakeholder Communication	16		
	2-30 Collective Bargaining Agreements	6.2.5 Labor-Management Agreement	190		
GRI 3: Material Topics 2021	3-1 Process to Determine Material Topics	1.4.1 Material Topic Assessment Process	19	Please refer to the following specific topic disclosures	
	3-2 List of Material Topics	1.4.2 Material Topic Impact Management	23		

Topic-specific Disclosures

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
Material Topic: Business Integrity					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.4 Responsible Business Conduct	40		
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	2.4.1 Ethical Management	41		
	205-3 Confirmed Incidents of Corruption and Actions Taken	No corruption incidents occurred this year.	45		
GRI 206: Anticompetitive Behavior 2016	206-1 Legal Actions for Anticompetitive Behavior, Anti-trust, and Monopoly Practices	No anticompetitive behavior, antitrust, and monopoly practice incidents occurred this year.	45		

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
Material Topic: Usage of Raw Material					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	4.2 Supply Chain Management	74		
GRI 204: Procurement 2016	204-1 Procurement Practices	4.1.2 Supply Chain Structure	72		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.2.2 Supply Chain Management Process	81		
	308-2 Negative environmental impacts in the supply chain and actions taken	4.2.3 Supply Chain Audit Effectiveness	82		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.2.2 Supply Chain Management Process	81		
	414-2 Negative social impacts in the supply chain and actions taken	4.2.3 Supply Chain Audit Effectiveness, 7.1 Social Assessment and Indicators	82, 224	V	No negative social impacts in the supply chain
Material Topic: Energy					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	5.1 Climate Change and Energy Carbon Emission Management	90		
GRI 302: Energy 2016	302-1 Energy Consumption Within the Organization	5.1.3 Energy Consumption	108		
	302-3 Energy Intensity	5.1.3 Energy Consumption	108		
	302-4 Reduction of Energy Consumption	5.1.5 Energy-saving and Carbon Reduction Measures	126		
Supplement: Effective in 2027					
GRI 102: Climate Change 2025	102-4 Greenhouse Gas Reduction Goals and Progress	5.1.4 Greenhouse Gas Emissions	117		
	102-5 Scope 1 Greenhouse Gas Emissions	5.1.4 Greenhouse Gas Emissions	117		
	102-6 Scope 2 Greenhouse Gas Emissions	5.1.4 Greenhouse Gas Emissions	117		
	102-7 Scope 3 Greenhouse Gas Emissions	5.1.4 Greenhouse Gas Emissions	117		
	102-8 Greenhouse Gas Emissions Intensity	5.1.4 Greenhouse Gas Emissions	117		
GRI 103: Energy 2025	103-2 Energy Consumption Within the Organization and Self-Generation	5.1.3 Energy Consumption	108		
	103-4 Energy Intensity	5.1.3 Energy Consumption	108		
	103-5 Energy Reduction	5.1.3 Energy Consumption	108		
Material Topic: Product Quality and Safety					

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
GRI 3: Material Topics 2021	3-3 Management of Material Topics	3.2 Product Quality and Safety	65		
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.2 Product Quality and Safety	65		
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance with regulations concerning product and service information and labeling	3.2 Product Quality and Safety	65		
Material Topic: Innovation and Research and Development					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	3.1 Green R&D and Design	61		
Material Topic: Customer Relationship Management					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	3.3 Customer Relationship Management	68		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3.3 Protection of Customer Privacy and Trade Secrets	71		
Material Topic: Information Security					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.6 Cybersecurity	56		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.6.1 Information Security Management Policy 3.3.3 Protection of Customer Privacy and Trade Secrets	57,71		
Other Voluntary Disclosures					
GRI 101: Biodiversity 2024	101-2 Biodiversity Impact Management	5.5 Biodiversity	168		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2.3 Economic Performance	36		
	201-2 Financial impacts and other risks and opportunities arising from climate change	5.1 Climate Change and Energy Carbon Emission Management	90		
	201-3 Defined Benefit Obligations and Other Retirement Plans	6.3.2 Comprehensive Welfare Measures	198		
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	6.3.1 Equal and Competitive Remuneration	195		
	202-2 Proportion of senior management hired from the local community	6.1.3 Employee Composition and Diversity and Inclusion	172		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource		132	V	No impact on shared water resources
	303-3 Water withdrawal	5.2.2 Water Resource Management Performance	132		

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
	303-4 Water discharge	5.2.2 Water Resource Management Performance	132		
	303-5 Water consumption	5.2.2 Water Resource Management Performance	132		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5.1.4 Greenhouse Gas Emissions	117		
	305-2 Energy Indirect (Scope 2) GHG Emissions	5.1.4 Greenhouse Gas Emissions	117		
	305-4 Greenhouse Gas Emissions Intensity	5.1.4 Greenhouse Gas Emissions	117		
	305-5 Reduction of GHG Emissions	5.1.2 Energy and Greenhouse Gas Management, 5.1.5 Energy Conservation and Carbon Reduction Measures	103, 126		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.4.1 Air Pollutant Emission Reduction and Performance	162		
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	5.3.1 Waste Impact Assessment	140		
	306-3 Waste generated	5.3.3 Waste Transportation, Disposal, and Reduction/Recycling Performance	148		
	306-4 Waste Diverted From Disposal	5.3.3 Waste Transportation, Disposal and Reduction Recycling Performance	148		
	306-5 Waste Directed to Disposal	5.3.3 Waste Transportation, Disposal and Reduction Recycling Performance	148		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	6.1.3 Employee Composition and Diversity and Inclusion	140		
	401-2 Benefits provided to full-time employees (excluding temporary or part-time employees)	6.3.2 Comprehensive Welfare Measures	172		
	401-3 Parental leave	6.3.3 Family-friendly Workplace	202		
GRI 402: Labor/Management Relations 2016	402-1 Minimum Notice Period for Operational Changes	6.2.5 Labor-Management Agreement	190		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety Management System	6.4.1 Occupational Health and Safety Management	209		
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	6.4.1 Occupational Health and Safety Management	209		
	403-3 Occupational Health Services	6.3.4 Health Promotion Environment	203		
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	6.4.1 Occupational Health and Safety Management	209		
	403-5 Training of workers on occupational health and safety	6.4.1 Occupational Health and Safety Management	209		

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
	403-6 Promotion of Worker Health	6.3.4 Health Promotion Environment	203		
	403-8 Workers covered by an occupational health and safety management system	6.4.1 Occupational Health and Safety Management	209		
	403-9 Work-related injuries	6.4.2 Occupational Injuries and Occupational Diseases	216		
	403-10 Work-related ill health	6.4.2 Occupational Injuries and Occupational Diseases	216		No occupational disease incidents occurred this year.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	6.2.3 Training and Development	186		
	404-2a Enhancement of employee competencies and transition assistance programs	6.2.2 Talent Development Program	186	V 404-2b	b. Still in planning
	404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	6.2.4 Performance Evaluation	189		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	2.2.1 Governance Framework	28		
		6.1.3 Employee Composition and Diversity and Inclusion	172		
	405-2 Ratio of basic salary and remuneration of females to males	6.3.1 Equal and Competitive Remuneration	195		
GRI 415: Public Policy 2016	415-1 Political contributions	No political contributions		V	No political contributions

8.2 SASB Standards Index Table

Statement of Use: Pan-International Group has reported the ESG information in accordance with the SASB Standards for the period January 1 to December 31, 2025 Performance.

SASB Industry: RT-EE (Resource Transformation - Electrical & Electronic Equipment)

Indicator Type	SASB Code	Disclosure Topic	Topic	Nature	Quantity	Unit	Chapter of the Report	Pages	Omission	
									Omitted Topic	Reason and Explanation
Accounting Metrics	RT-EE-130a.1	Energy Management	(1) Total energy consumed	Quantitative Analysis	546,221.866	Gigajoules (GJ)	5.1.3 Energy Consumption	108		
			(2) Grid electricity percentage	Quantitative Analysis	62.34	Percentage (%)	5.1.3 Energy Consumption	108		
			(3) Renewable energy source percentage	Quantitative Analysis	29.44	Percentage (%)	5.1.3 Energy Consumption	108		
	Additional information	Water Resource Management	Total water intake	Quantitative Analysis	1,726.917	Thousand cubic meters (million liters)	5.2.2 Water Resource Management Performance	132		
			Total water consumption	Quantitative Analysis	345.383	Thousand cubic meters (million liters)	5.2.2 Water Resource Management Performance	132		
			The percentage of water withdrawal and water consumption in high water-stressed areas.	Quantitative Analysis	1,541.615 / 89.27	Thousand cubic meters (million liters)/Percentage (%)	5.2.2 Water Resource Management Performance	132		
	RT-EE-150a.1	Hazardous waste management	Amount of hazardous waste generated	Quantitative Analysis	5,467.041	Tonnes (t)	5.3.3 Waste Transportation and Disposal	148		
			Hazardous Waste Recycling Rate	Quantitative Analysis	87.97	Percentage (%)	5.3.3 Waste Transportation and Disposal	148		
	RT-EE-150a.2	Hazardous waste management	Number of reportable spills and the quantity of spills	Quantitative Analysis	None	Number, Kilograms (kg)	No spill incidents occurred this year.	-		
			Recovery amount	Quantitative Analysis	None	Kilograms (kg)		-		

Indicator Type	SASB Code	Disclosure Topic	Topic	Nature	Quantity	Unit	Chapter of the Report	Pages	Omission	
									Omitted Topic	Reason and Explanation
	Additional information	Labor health and safety	Total Recordable Incident Rate (TRIR)	Quantitative Analysis	0.076 ※ TRIR (SASB per 200,000 work hours) = GRI Standard (GRI 403-9) "million work hours rate" ※ (GRI per 1,000,000 work hours) / 5 = 0.38 / 5 = 0.076	Rate	6.4.2 Occupational Injuries and Occupational Diseases	220		
			Fatal Occupational Injury Rate	Quantitative Analysis	0	Rate	6.4.2 Occupational Injuries and Occupational Diseases	220		
			Number of Fatalities	Quantitative Analysis	0	Quantity	6.4.2 Occupational Injuries and Occupational Diseases	220		
	RT-EE-250a.1	Product safety	Number of recalls and total units recalled	Quantitative Analysis	None	Quantity	No product recalled this year.	-		
	RT-EE-250a.2	Product safety	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative Analysis	None	New Taiwan Dollar		-		
	RT-EE-410a.1	Product lifecycle management	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative Analysis	Not applicable	Percentage of revenue (%)	-	-	* The nature of the Group's products is not applicable.	
	RT-EE-410a.2	Product lifecycle management	Revenue proportion of products with energy efficiency certification	Quantitative Analysis	Not applicable	Percentage of revenue (%)	-	-		
	RT-EE-410a.3	Product lifecycle management	Revenue from renewable energy-related and energy efficiency-related products	Quantitative Analysis	Not applicable	New Taiwan Dollar	-	-		
	RT-EE-440a.1	Source of raw material	Description of the risk management associated with the use of critical materials	Discussion and Analysis	-	-	2.5.3 Risk Management Policy	52		
	RT-EE-510a.1	Business ethics	(1) Description of policies and practices for prevention of corruption and bribery	Discussion and Analysis	-	-	2.4.1 Ethical Management	41		
			(2) Description of policies and practices for	Discussion and Analysis	-	-	2.4.1 Ethical Management	41		

Indicator Type	SASB Code	Disclosure Topic	Topic	Nature	Quantity	Unit	Chapter of the Report	Pages	Omission	
									Omitted Topic	Reason and Explanation
			anticompetitive behavior							
	RT-EE-510a.2	Business ethics	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Quantitative Analysis	None	New Taiwan Dollar	No corruption incidents occurred this year.			
	RT-EE-510a.3	Business ethics	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative Analysis	None	New Taiwan Dollar	No anticompetitive behavior incidents occurred this year.			
Activity Metrics	RT-EE-000.A		Production quantities of various product types	Quantitative Analysis	Please refer to Annual Report	Quantity	Please refer to page 45 to 68 of the Group's 2025 Performance Annual Report for Shareholders' Meeting.	-		
	RT-EE-000.B		Number of employees	Quantitative Analysis	8,466 (For the Group 100%) 4,134 (For the Group excluding Malaysia Region - PIB)	People	2.1.1 Basic Information 6.1.3 Employee Composition and Diversity and Inclusion	25, 172		

* The Group's main operating model is B2B, and the products provided are key electronic components that are integrated into the customer's final products after delivery. Therefore, there are no direct product disposal or end-of-life situations at the Group's end. Based on this operational nature, this indicator is not applicable

8.3 Sustainability Disclosure Indicators for Electronic Components Industry (Appendix 1-12)

No.	Indicators	Indicator Type	Annual Disclosure Status	Unit
1	Total energy consumption	Quantitative	546,221.866	Gigajoules (GJ)
	Percentage of Purchased Electricity		62.34	Percentage (%)
	Percentage of renewable energy use		29.44	Percentage (%)
2	Total water intake	Quantitative	1,726.917	Thousand cubic meters (m^3)
	Total water consumption		345.383	Thousand cubic meters (m^3)
3	Weight of hazardous waste generated	Quantitative	5,467.041	Tonnes (t)
	Percentage of hazardous waste recycled		87.97	Percentage (%)
4	Description of occupational accident types, numbers, and rates	Quantitative	There were 4 recordable accidents this year, due to scratches during operations, superficial fingertip injuries, sprains while walking, etc. The occupational accident rate was 0.38.	Rate (%), Number
5	Product lifecycle management disclosure: Weight of scrapped products and electronic waste (Note 1)	Quantitative	0	Tonnes (t)
	Product lifecycle management disclosure: Percentage of scrapped products and electronic waste recycled (Note 1)		0	Percentage (%)

No.	Indicators	Indicator Type	Annual Disclosure Status	Unit
6	Description of risk management related to the use of critical materials	Qualitative Description	Currently, copper-related products are the major raw materials used in the Company's products, so fluctuations in copper prices will have a certain impact on costs and profits. In order to reduce the impact of copper price fluctuations, the procurement department has established a copper price monitoring mechanism and promptly adopts centralized purchasing or advance purchasing methods to stabilize costs. The business department maintains good relationships with customers and raises prices appropriately to reflect material costs. At the same time, front-end manufacturing process production lines are set up in factories to further control production costs. The monthly business review meeting also lists copper price fluctuation analysis as an important review item for immediate decision-making to reduce the impact of this risk on the Company's operations.	Not applicable
7	Total amount of losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	0 (No anticompetitive behavior incidents occurred this year.)	Reporting currency
8	Main product output by product category	Quantitative	Please refer to page 45 to 68 of the Group's 2025 Performance Annual Report for Shareholders' Meeting. For the Group's products, which are largely electronic components and semi-finished products, the specifications are numerous and complex, making it impossible to present total production with a single quantity unit. Therefore, quantitative analysis is performed using revenue proportion by product category.	Varies by product type

Note 1: The Group's main operating model is B2B, and the products provided are key electronic components that are integrated into the customer's final products after delivery. Therefore, there are no direct product disposal or end-of-life situations at the Group's end. Based on this operational nature, this indicator is not applicable, and the reported value is 0.

8.4 Climate-Related Information for Listed Companies

Climate change risks and opportunities for the company and related response measures taken by the company

Item	Status of implementation	Pages
1. Describe the Board of Directors' oversight of climate-related risks and opportunities, including governance by senior management.	In 2022, the Company engaged PwC Taiwan to conduct a Task Force on Climate-related Financial Disclosures (TCFD) project. After the project's completion, it has been reported to the Board of Directors as a basis for formulating future response strategies. Starting from 2023, the Sustainability Committee regularly reports climate risks faced by Pan-International and corresponding response measures to the Board of Directors, enabling the Board to fully oversee climate risk issues, make decisions on related management policies, and review their implementation. In 2023, the Company collaborated with Weathernews Taiwan Ltd. to conduct flood financial risk analysis for two key plant areas, identifying potential future climate-related financial risks for these facilities. This risk assessment will serve as a guideline for developing future countermeasures, and this information will be disclosed in the 2023 ESG report. Review and assess every 2 years. Relevant information will be disclosed on the Company's website, ESG report, and next year's annual report.	90-102
2. Describe how the identified climate risks and opportunities will affect the Company's business, strategy, and financial performance in the short, medium, and long term.	Relevant information will be disclosed on the Company's website, ESG report, and next year's annual report.	90-102
3. Describe the financial impacts of extreme climate events and transition actions.	After confirming the financial impacts of extreme weather events and transition actions on the Company, these will be reported to the Board of Directors for subsequent monitoring and governance in response to the situation.	90-102
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Pan-International introduced a climate-related risk and opportunity identification mechanism in 2022 and continues to implement it. In 2023, we conducted analysis based on different time horizons, likelihood of issues occurring, and their impact levels on operations, and added flood financial risk analysis for two key factory areas. Review and reassess every 2 years, using the climate change risk and opportunity matrix to comprehensively assess and evaluate the impact of various issues of climate risk and opportunity on company operations.	90-102
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and major financial impacts should be disclosed.	Yes Currently, Business as Usual (BAU) and Net Zero scenarios are adopted for assessment.	90-102
6. If there are transition plans for managing climate-related risks, describe the content of these plans, and the indicators and targets used to identify and manage physical risks and transition risks.	Yes The Company is currently evaluating whether to implement transition plans and develop related indicators and targets for such plans. Conducted assessment for Chinese subsidiaries and recommended installing solar power stations. Currently, solar power plants have been installed in 3 plant areas. Two plants have been successively activated. Relevant information will be disclosed on the Company's website and ESG report.	90-102
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be disclosed.	Under evaluation, currently no internal carbon pricing is in place.	90-102
8. If climate-related targets are set, explain information such as covered activities, Greenhouse Gas emission scopes, planned timeline, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve related targets, explain the source and quantity of carbon reduction credits or the quantity of Renewable Energy Certificates (RECs).	Following Taiwan's target of setting net-zero emissions by 2050. Relevant information will be disclosed on the Company's website, ESG annual report, and next year's annual report.	90-125

Item	Status of implementation	Pages
9. Greenhouse Gas inventory and assurance status, reduction targets, strategies and specific action plans (to be filled separately in 9-1 and 9-2).		90-125

9-1 Company's Greenhouse Gas inventory and assurance status for the past two years

9-1-1 Greenhouse Gas Inventory Information

Describe the Greenhouse Gas emissions (tonnes CO2e), intensity (tonnes CO2e/million dollars) and data coverage scope for the past two years.
The 2025 Year inventory 1. 100% Consolidated: In accordance with IFRS S1 standards, the Boundary aligns with the consolidated financial statements. Including all subsidiaries, including the parent company, Mainland China subsidiaries, U.S. subsidiaries, and Southeast Asia subsidiaries, Scope 1+2 market-based emissions are 76,001.040 (tonnes CO2e). Emission Intensity 2.7764 (Metric ton CO2e per NT$ million). 2. Parent company: Scope 1+2 market-based emissions are 153.512 (tonnes CO2e). Emission Intensity 0.0173 (Metric ton CO2e per NT$ million). Note: Pan-International, Taipei is confident in using the 2024 electricity carbon emission factor announced by the Energy Administration, Ministry of Economic Affairs, and the GWP values announced by the IPCC (AR6 WGI) in 2021. The subsidiary uses the 2025 electricity carbon emission factor announced by the Energy Administration and the IPCC (AR6 WGI) 2025 errata GWP values. For consistency, data was recalculated based on updated information for Pan-International, Taipei's emissions, resulting in a slight discrepancy from the confident value (the confident value is 156.110 tCO_2e, and recalculated based on the updated information is 153.512 tCO_2e). The Parent Company relocated to the Zhonghe Plant in November 2024. The 2024 Year inventory 1. Parent company, Mainland China subsidiaries, U.S. subsidiaries, Scope 1+2 market-based emissions are 69,734.468 (tonnes CO2e). Emission Intensity 3.6624 (Metric ton CO2e per NT$ million) 2. Parent company: Scope 1+2 market-based emissions are 69.213 (tonnes CO2e). Emission Intensity 0.0085 (Metric ton CO2e per NT$ million).

9-1-2 Greenhouse Gas Assurance Information

Describe the assurance status for the past two years, including assurance scope, assurance institution, assurance standards and assurance opinion.
See page 117-123 of this report for details.

9-2 Greenhouse Gas Reduction Targets, Strategies and Specific Action Plans

Describe the Greenhouse Gas reduction base year and its data, reduction targets, strategies and specific action plans, and the achievement status of reduction targets.
See page 90-125 of this report for details.

8.5 Assurance Certificate Sustainability Report (Year 2025)

Limited Assurance Statement from Accountants

pwc 資誠

Independent Limited Assurance Report

To Pan-International Industrial Corp.

We have been engaged by Pan-International Industrial Corp. ("Company") to perform assurance procedures in respect of the key performance indicators identified by the Company and reported in the 2025 Sustainability Report (hereinafter referred to as the "Identified Key Performance Indicators") and have issued a limited assurance report based on the result of our work performed.

Subject Matter Information and Applicable Criteria

The subject matter information is the Identified Key Performance Indicators of the Company. The Identified Key Performance Indicators and the respective applicable criteria are stated in the "Summary of Subject Matter Assured" on page 183 of the Sustainability Report. The scope of the aforementioned Identified Key Performance Indicators is set out in the "Scope and Boundary" on page 1 of the Sustainability Report.

Management's Responsibility

The Management of the Company is responsible for the preparation of the Identified Key Performance Indicators disclosed in the Sustainability Report in accordance with the respective applicable criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Identified Key Performance Indicators that are free from material misstatement, whether due to fraud or error.

Inherent Limitations

Certain subject matter information assured involves non-financial data which is subject to more inherent limitations than financial data. Qualitative interpretations of the relevance, materiality and the accuracy of data are more dependent on individual assumptions and judgments.

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pwc 資誠

Compliance of Independence and Quality Management Requirement

We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies the Standard on Quality Management 1, "Quality Management for Public Accounting Firms" of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Key Performance Indicators based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" of the Republic of China. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Identified Key Performance Indicators are free from material misstatement.

Under the requirements of the aforementioned standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the criteria as the basis for the preparation of the Identified Key Performance Indicators, assessing the risks of material misstatement of the Identified Key Performance Indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Key Performance Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, and analytical procedures, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Made inquiries of the persons responsible for the Identified Key Performance Indicators to obtain an understanding of the processes, information systems, and the relevant internal controls relating to the preparation of the aforementioned information to identify the areas where there may be risks of material misstatement; and

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Limited Assurance Statement from Accountants

pwc 資誠

- Based on the above understanding and the areas identified, performed analytical procedures on the Identified Key Performance Indicators and performed substantive testing on a selective basis, including inquiries, observation, inspection, and reperformance to obtain evidence for limited assurance.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Key Performance Indicators have been prepared, in all material respects, in accordance with the respective applicable criteria.

We also do not provide any assurance on the Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Key Performance Indicators in the Sustainability Report are not prepared, in all material respects, in accordance with the applicable criteria.

Other Matter

The Management of the Company is responsible for maintaining the Company's website. We have no responsibility to re-perform any procedures regarding the Identified Key Performance Indicators after the date of our assurance report, even if the Identified Key Performance Indicators or the applicable criteria have been subsequently modified.

Jen-Chieh Wu.

Jen-Chieh Wu

For and on behalf of PricewaterhouseCoopers, Taiwan
12 August, 2026

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Limited Assurance Statement from Accountants (Chinese)

pwc

會計師有限確信報告

資會綜字[illegible]

廣宇科技股份有限公司　公鑒：

本會計師受廣宇科技股份有限公司（以下簡稱「貴公司」）之委任，[illegible]定西元 2025 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定[illegible]標」）執行確信程序。本會計師業已確信結束，並依據結果出具有限確信[illegible]

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關[illegible]績效指標及其適用基準詳列於 貴公司西元 2025 年度永續報告書第 196[illegible]日彙總表」。 前述所選定之關鍵績效指標之相等範圍業於永續報告書第[illegible]書範疇與邊界」段落說明。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵[illegible]設計、付諸實行及維持與所選定之關鍵績效指標編製有基之內部控制，以[illegible]關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多[illegible]對於資料之相關性、重大性及正確性等之質性解釋，附更取決於個別之[illegible]

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他[illegible]定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意[illegible]行為。

資誠聯合會計師事務所 PricewaterhouseC
110208 臺北市信義區基隆路一段 333 號 [illegible]
27F, No. 333, Sec. 1, Keelung Rd., Xinyi [illegible]
T: +886 (2) 2729 6666, F: +886 (2) 272[illegible]
www.pwc.tw

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本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準[illegible]定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、[illegible]準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之[illegible]案件」規劃及執行有限確信案件。基於所執行之程序及所獲取之證據，對第一段所述[illegible]公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確[illegible]結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用[illegible]編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標等因[illegible]舞弊或錯誤之重大不實表達風險，依情況對所評估風險作出必要之因應，以及評估所[illegible]之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應[illegible]估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於[illegible]判斷，該等程序包括查詢、對流程之觀察、文件之檢查是否適當之評估，以及與相[illegible]錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前[illegible]說之流程、所應用之資訊系統，以及校關之內部控制，以辨識重大不實表[illegible]領域。
- 基於對上述事項之瞭解及所辨識之領域，已對所選定之關鍵績效指標進行[illegible]性程序，並選取樣本進行包括查詢、觀察、檢查及重新執行等測試，以取[illegible]限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較[illegible]於有限確信案件所取得之確信程度在明顯低於合理確信案件中取得者。因此，本[illegible]即不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，[illegible]合理確信之意見。

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此報告不對西元 2025 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資誠聯合會計師事務所

會計師　吳仁杰

西元 2026 年 8 月 12 日

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Limited Assurance Statement from Accountants (Chinese)

廣宇科技股份有限公司
西元 2025 年度
確信項目彙總表

編號	項目	確信標的資訊	頁次	適用基準
1	有害事業廢棄物清運量與密集度	2025 年旗下投資子公司在各重要營運據點的有害事業廢棄物清運總量為 5,467.041 公噸，有害事業廢棄物密集度為 0.26 公噸/百萬元新台幣。	119 This version of the report is page 148	依各園區申報各地主管機關之有害事業廢棄物申報資訊統計 2025 年各廠有害事業廢棄物轉移量，統計範疇為東莞廣宇、新海洋江西、煙台宏華勝園區。密集度以有害事業廢棄物總量除以廣宇合併營業收入。
2	職業災害比率	廣宇科技本年度集團員工職業災害事故率為 0.38、外部工作者及承攬商職業災害事故率為 0。	170、175 This version of the report is page 220、222	依據公司內部的災害防範規定及作業準則之職業安全與衛生，統計 2025 年各單位集團員工、外部工作者及承攬商可紀錄職業傷害數及總工作時數。
3	誠信經營—相關教育訓練時數及供應商審查	廣宇科技為導引及落實各經營據點成員及公司之利害關係人，瞭解本公司之誠信經營政策，本公司實施一系列措施及管理機制，針對員工舉辦教育訓練，強化員工的誠信意識與合規認知，廣宇科技本年度訓練時數共計 9,922 小時；並針對新進供應商及現有供應商於簽約時簽署廉潔承諾及相關聲明，以確保供應鏈遵循公司之誠信與合規標準。	38 This version of the report is page 43	依據公司內部之《誠信經營作業程序》及《誠信經營守則》，統計 2025 年度舉辦之誠信經營相關教育訓練時數，以及新進與現有供應商簽署誠信承諾之情形。

8.6 Management System and Other Verification/Assurance Certificates

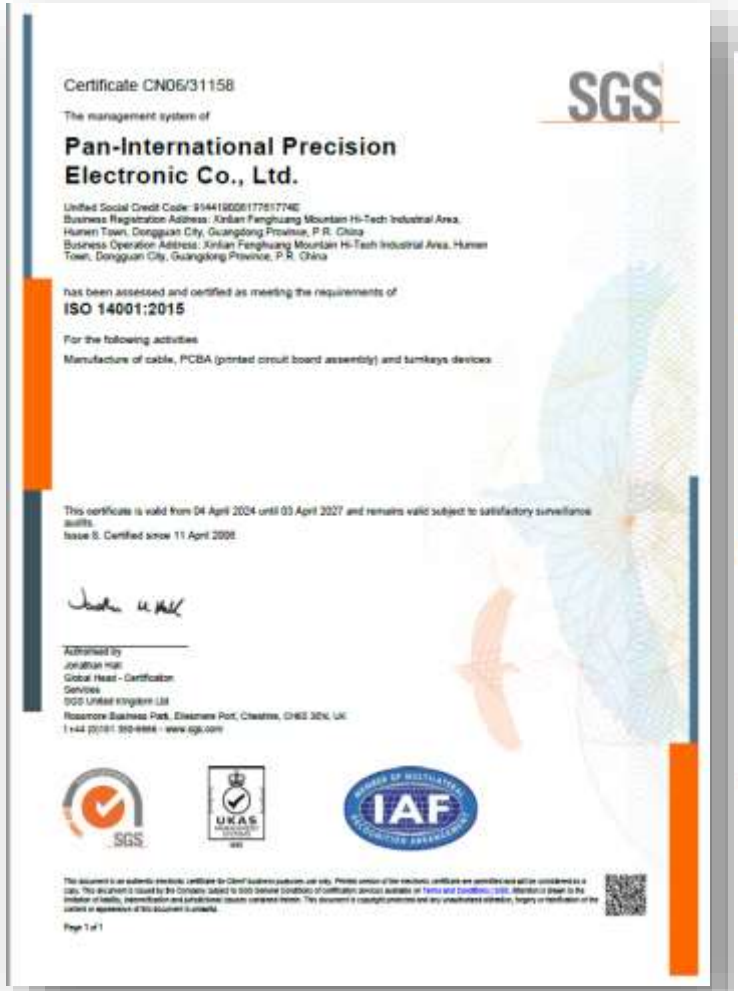
Dongguan Pan-International Certificates

Certificate IATF 0493583
Certificate CN06/31172
SGS
Pan-International Precision Electronic Co., Ltd.
has been assessed and certified as meeting the requirements of
IATF 16949:2016
For the following Scope
Manufacture of carbon monoxide sensor assemblies and microphone assemblies
Design and manufacture cable assemblies and automotive chargers
EXCLUSIONS : None

IEC QUALITY ASSESSMENT SYSTEM (IECQ)
IECQ Certificate of Conformity
Hazardous Substance Process Management
IECQ Certificate No.: IECQ-H SGSCN 15.0004 | Issue No.: 5 | Status: Current
Supersedes: IECQ-H SGSCN 15.0004 Issue 4 | Issue Date: 2024/08/19 | Org Issue: 2015/08/19
CB Reference No.: CN15/31017 | Expiration: 2027/08/18
Applicable to:
* EU Directive 2011/65/EU ("RoHS – Restriction of the use Of certain Hazardous Substances") in electrical and electronic equipment, including all published amendments
* Customer specified requirements
Pan International Precision Electronic Co., Ltd.
Xin Lian Fenghuang Mountain Hi-Tech Industrial Area, Humen Town,
Dongguan City, Guangdong Province, P.R.
China
The organization has developed and implemented restricted/hazardous substances process management procedures and related processes that have been assessed by the IECQ Certification Body in accordance with IECQ 03-1 and IECQ 03-5 for the issuance of this certificate and found to be in conformity with the applicable requirements of the IECQ Hazardous Substances Process Management Scheme and in respect of the IECQ Specification:
* IECQ QC 080000:2017 - Hazardous Substance Process Management System Requirements
This Certificate is applicable for the following scope of activity:
Manufacture of cables and PCBA (printed circuit board assembly)
Design and manufacture of cable assemblies
Issued by the Certification Body: SGS-CSTC Standards Technical Services Co. Ltd.
16F Century Yuhui Mansion,
73 Fucheng Road, Beijing
China
Authorized person:
Tsang Ben
SGS

Certificate CN10/30033
SGS
The management system of
Pan-International Precision Electronic Co., Ltd.
has been assessed and certified as meeting the requirements of
ISO 13485:2016
EN ISO 13485:2016
For the following activities
Manufacture of Cables, Cable Assemblies and PCBA Modules used for Active Medical Devices (Non-implantable)
Contract Manufacture of Breath-Alcohol Analyzers and Coagulation Meters for Medical Purpose
This certificate is valid from 09 January 2025 until 07 January 2028 and remains valid subject to satisfactory surveillance audits.
Issue 7. Certified since 07 January 2010
L. Moran
Authorised by
Liz Moran
Business Manager
IAF

Dongguan Pan-International Certificates



Certificate CN06/31158

The management system of

Pan-International Precision Electronic Co., Ltd.

Unified Social Credit Code: 91441900617751774E
Business Registration Address: Xinlian Fenghuang Mountain Hi-Tech Industrial Area, Humen Town, Dongguan City, Guangdong Province, P.R. China
Business Operation Address: Xinlian Fenghuang Mountain Hi-Tech Industrial Area, Humen Town, Dongguan City, Guangdong Province, P.R. China

has been assessed and certified as meeting the requirements of

ISO 14001:2015

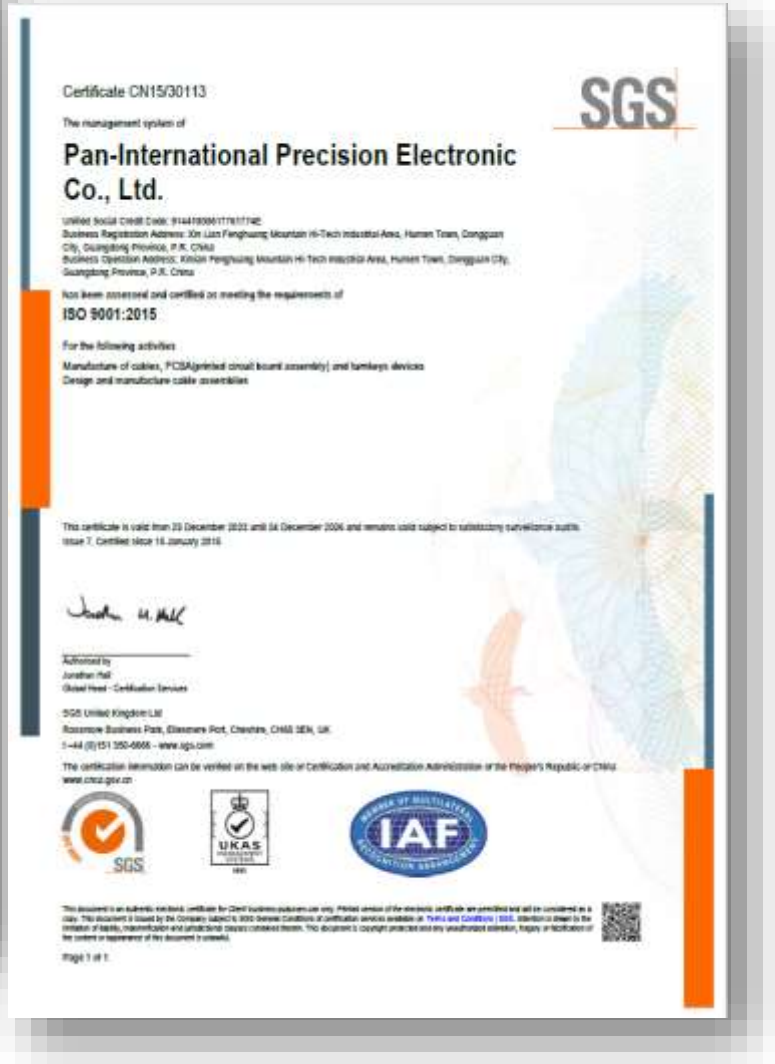
For the following activities

Manufacture of cable, PCBA (printed circuit board assembly) and turnkeys devices

This certificate is valid from 04 April 2024 until 03 April 2027 and remains valid subject to satisfactory surveillance audits.
Issue 9. Certified since 11 April 2006

Authorised by
Jonathan Hall
Global Head - Certification Services
SGS United Kingdom Ltd
Rossmore Business Park, Ellesmere Port, Cheshire, CH65 3EN, UK
t +44 (0)151 350-6666 - www.sgs.com

Page 1 of 1



Certificate CN15/30113

The management system of

Pan-International Precision Electronic Co., Ltd.

Unified Social Credit Code: 91441900617751774E
Business Registration Address: Xin Lian Fenghuang Mountain Hi-Tech Industrial Area, Humen Town, Dongguan City, Guangdong Province, P.R. China
Business Operation Address: Xinlian Fenghuang Mountain Hi-Tech Industrial Area, Humen Town, Dongguan City, Guangdong Province, P.R. China

has been assessed and certified as meeting the requirements of

ISO 9001:2015

For the following activities

Manufacture of cables, PCBA(printed circuit board assembly) and turnkeys devices
Design and manufacture cable assemblies

This certificate is valid from 23 December 2021 until 04 December 2026 and remains valid subject to satisfactory surveillance audits.
Issue 7. Certified since 16 January 2018

Authorised by
Jonathan Hall
Global Head - Certification Services

SGS United Kingdom Ltd
Rossmore Business Park, Ellesmere Port, Cheshire, CH65 3EN, UK
t +44 (0)151 350-6666 - www.sgs.com

The certification information can be verified on the web site of Certification and Accreditation Administration of the People's Republic of China
www.cnca.gov.cn

Page 1 of 1

New Ocean, Jiangxi - Certificates

intertek
Total Quality. Assured.
Intertek Testing Services NA, Inc.
4700 Broadmoor SE, Suite 200
Kentwood, Michigan 49512.
United States

Scope Certificate

Scope Certificate Number ITS-TE-00121880-GRS-03312900
Scope Certificate Version Number ITS-TE-00121880-GRS-03312900

Intertek
certifies that

New Ocean Precision Component (Jiangxi) Co., Ltd.
Textile Exchange-ID (TE-ID): TE-00121880
License Number: TE-00121880
jiannan road, fengcheng city,
Yichun,331100
Jiangxi Sheng,China

has been audited and found to be in conformity with the

GLOBAL RECYCLED STANDARD 4.0 (GRS 4.0)

Product categories mentioned below (and further specified in the product appendix) conform with the standard(s):
Hard goods (PC0022)
Process categories carried out under responsibility of the above mentioned organization for the certified products cover:
Extrusion (PR0010);Spinning (PR0027)
*The processes marked with an asterisk may be carried out by subcontractors

This certificate is valid until: 2026-08-14
Audit criteria:

Place and Date of Issue
Kentwood, Michigan, USA, 2025-08-15
Last Updated: 2025-08-15
Extended Until:
Status: Valid

intertek Global Recycled Standard

Rathin Grover
President, Business Assurance

Certification Body Licensed by: Textile Exchange; Licensing Code: CB-ITS
Certification Body Accredited by: ANAB; Accreditation Number: 0204
Inspection Body: Intertek Testing Services Ltd., Shanghai
Auditor(s): N/A

This scope certificate provides no proof that any goods delivered by its holder are GRS certified. Proof of GRS certification of goods delivered is provided by a valid transaction certificate (TC) or equivalent covering them.
The issuing body may withdraw this certificate before it expires if the declared conformity is no longer guaranteed.
To authenticate this certificate, please visit www.TextileExchange.org/Certificates.

This electronically issued document is the valid original version
TE-ID: TE-00121880

Page 1 of 3

Scope Certificate Number ITS-TE-00121880-GRS-03312900
Version ITS-TE-00121880-GRS-03312900 (continued)
New Ocean Precision Component (Jiangxi) Co., Ltd.
GRS Version 4.0

intertek
Total Quality. Assured.
Intertek Testing Services NA, Inc.
4700 Broadmoor SE, Suite 200
Kentwood, Michigan 49512.
United States

Under the scope of this certificate, the following products are covered.

Products Appendix

Product Number	Product Category	Product Details	Material Composition*	Standard (Label Grade)	Facility Number
1	Hard goods (PC0022)	Other [raw cables] (PD0100)	[Outter yarns]100% Recycled post-consumer polyester (RM0189); [Jackets]Recycled post-consumer thermoplastic elastomer (TPE) (RM0287) + Thermoplastic Elastomer (TPE) (RM0284)	GRS (GRS) GRS (No Label)	TE-00121880
2	Hard goods (PC0022)	Other [raw cables] (PD0100)	Recycled post-consumer polyester (RM0189) + Recycled post-consumer thermoplastic elastomer (TPE) (RM0287) + Thermoplastic Elastomer (TPE) (RM0284) + Copper (RM0292) + Other (RM0262) + Polyamide (nylon) (RM0182)	GRS (No Label)	TE-00121880
3	Hard goods (PC0022)	Other [raw cables] (PD0100)	[Jackets]50% Recycled post-consumer thermoplastic elastomer (TPE) (RM0287) + 50% Thermoplastic Elastomer (TPE) (RM0284)	GRS (GRS)	TE-00121880

Note: * Quantification (percentages) of material composition is optional. [ ] Square brackets refer to certified components of a product.

Place and Date of Issue
Kentwood, Michigan, USA, 2025-08-15
Last Updated: 2025-08-15
Extended Until:
Status: Valid

intertek Global Recycled Standard

Rathin Grover
President, Business Assurance

This electronically issued document is the valid original version
TE-ID: TE-00121880

Page 2 of 3

Scope Certificate Number ITS-TE-00121880-GRS-03312900
Version ITS-TE-00121880-GRS-03312900 (continued)
New Ocean Precision Component (Jiangxi) Co., Ltd.
GRS Version 4.0

intertek
Total Quality. Assured.
Intertek Testing Services NA, Inc.
4700 Broadmoor SE, Suite 200
Kentwood, Michigan 49512.
United States

Under the scope of this certificate, the following facilities have been audited and found to be in conformity.

Site Appendix

Facility Name – TE-ID	Address	Process Categories
New Ocean Precision Component (Jiangxi) Co., Ltd. - TE-00121880 (Main)	jiannan road, fengcheng city,, Yichun, 331100, Jiangxi Sheng, China	Extrusion (PR0010);Spinning (PR0027)

Place and Date of Issue
Kentwood, Michigan, USA, 2025-08-15
Last Updated: 2025-08-15
Extended Until:
Status: Valid

intertek Global Recycled Standard

Rathin Grover
President, Business Assurance

This electronically issued document is the valid original version
TE-ID: TE-00121880

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New Ocean, Jiangxi - Certificates

New Ocean, Jiangxi - Certificates

此为证书 CN20/20228.10 译本

SGS

富顶精密组件(深圳)有限公司

新海洋精密组件(江西)有限公司

ISO 45001:2018

L. Moran

Honghuasheng, Yantai - Certificates

Honghuasheng, Yantai - Certificates

IATF 证书号 0554029
此为证书 CN24/00007078 译本
下述组织
宏华胜精密电子（烟台）有限公司
IATF 16949:2016
版本 1
所涉及的活动范围覆盖
印刷线路板的制造
不包括：8.3 产品设计
SGS

此为证书 CN24/00007077 译本
下述组织
宏华胜精密电子（烟台）有限公司
ISO 9001:2015
所涉及的活动范围覆盖
印刷线路板的制造
SGS
L. Moran

ENVIRONMENTAL CLAIM VALIDATION SUMMARY
Hon Hai Technology Group (Foxconn)
Hong Hua Sheng Precision Electronics (Yantai) Co Ltd
Report Number:
342742-4160
Validation Period:
28 Feb 2025 - 28 Feb 2026
Claim:
Hong Hua Sheng Precision Electronics (Yantai) Co Ltd has achieved Zero Waste to Landfill Platinum Operations, 100% diversion, with 9% Thermal Processing with Energy Recovery
Method:
UL ECVP 2799, Environmental Claim Validation Procedure (ECVP) for Zero Waste to Landfill, Edition 4.0, Issue Date July 9, 2024
Facility:
18 Changsha Road, Yantai Economic & Technological Development Area, Yantai, Shandong, 264006, China

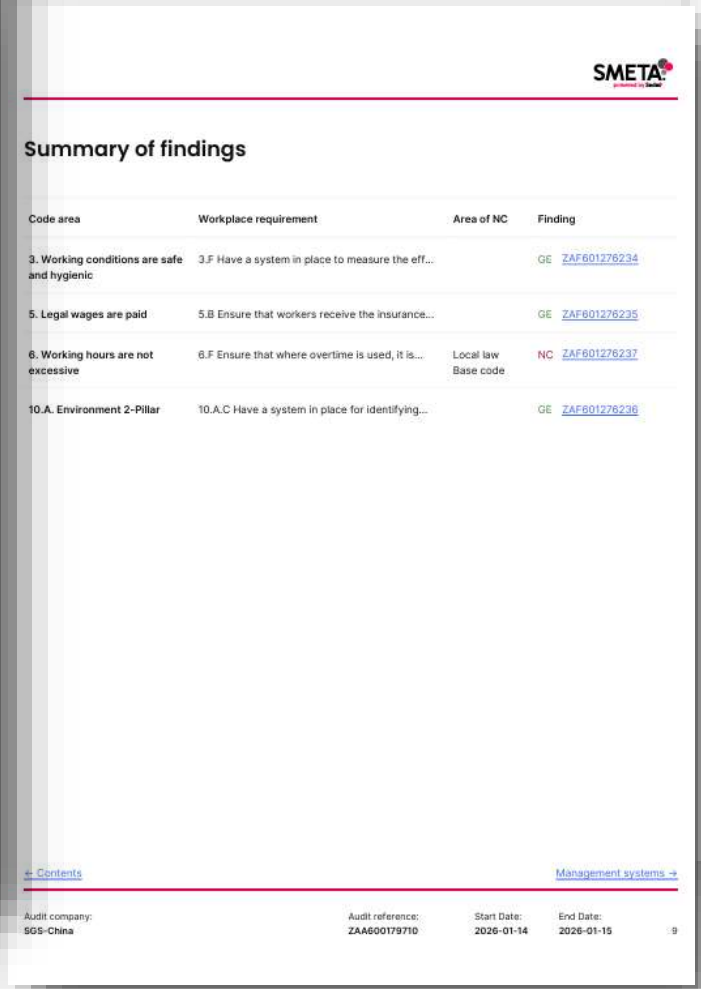
Honghuasheng, Yantai - Certificates

SMETA powered by Sedex

Sedex Members Ethical Trade Audit Report

Version 7

Sedex, 18 St Swithin's Lane, London, EC4N 8AD, United Kingdom



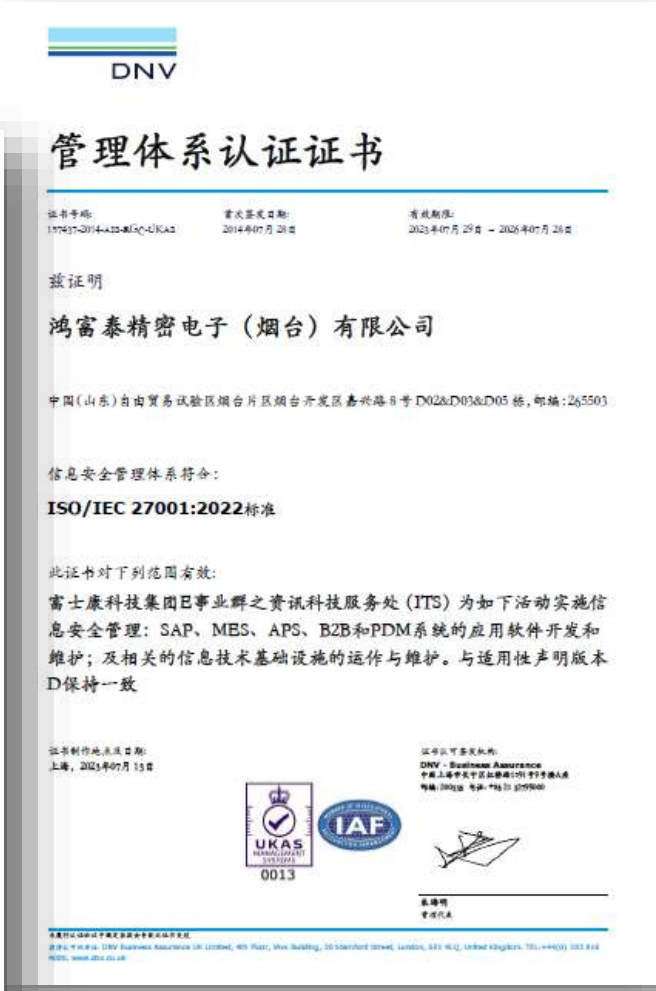
SMETA

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.F Have a system in place to measure the eff...		GE ZAF601276234
5. Legal wages are paid	5.B Ensure that workers receive the insurance...		GE ZAF601276235
6. Working hours are not excessive	6.F Ensure that where overtime is used, it is...	Local law Base code	NC ZAF601276237
10.A. Environment 2-Pillar	10.A.C Have a system in place for identifying...		GE ZAF601276236

← Contents Management systems →

Audit company: SGS-China | Audit reference: ZAA600179710 | Start Date: 2026-01-14 | End Date: 2026-01-15 | 9



DNV

管理体系认证证书

兹证明

鸿富泰精密电子（烟台）有限公司

中国（山东）自由贸易试验区烟台片区烟台开发区嘉兴路8号D02&D03&D05栋，邮编：265503

信息安全管理体系符合：

ISO/IEC 27001:2022标准

此证书对下列范围有效：

富士康科技集团E事业群之资讯科技服务处（ITS）为如下活动实施信息安全管理：SAP、MES、APS、B2B和PDM系统的应用软件开发和维护；及相关的信息技术基础设施的运作与维护。与适用性声明版本D保持一致

上海，2023年07月13日

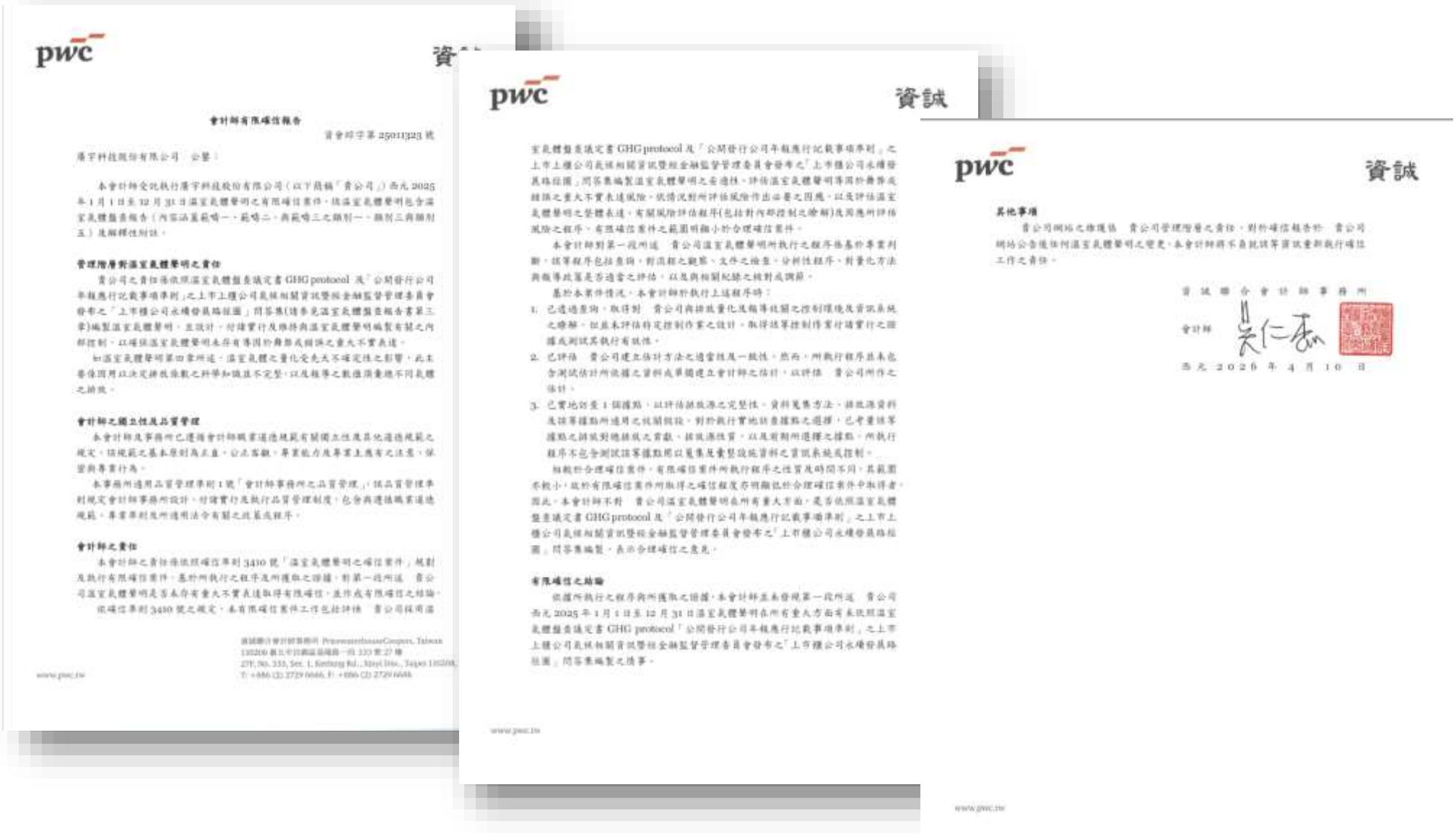
DNV - Business Assurance

UKAS 0013

IAF

CJ Electric Systems, Wuhu - Certificates

8.7 Greenhouse Gas GHG Protocol Assurance Certificate (ISAE3410) - Year 2025 - Pan-International, Taipei



pwc 資誠

會計師有限確信報告

資會綜字第 25011323 號

廣宇科技股份有限公司 公鑒：

本會計師受託執行廣宇科技股份有限公司（以下簡稱「貴公司」）西元 2025 年 1 月 1 日至 12 月 31 日溫室氣體聲明之有限確信案件，該溫室氣體聲明包含溫室氣體盤查報告（內容涵蓋範疇一、範疇二、與範疇三之類別一、類別三與類別五）及解釋性附註。

管理階層對溫室氣體聲明之責任

貴公司之責任係依照溫室氣體盤查議定書 GHG protocol 及「公開發行公司年報應行記載事項準則」之上市上櫃公司氣候相關資訊暨經金融監督管理委員會發布之「上市櫃公司永續發展路徑圖」問答集(請參見溫室氣體盤查報告書第三章)編製溫室氣體聲明，並設計、付諸實行及維持與溫室氣體聲明編製有關之內部控制，以確保溫室氣體聲明未存有導因於舞弊或錯誤之重大不實表達。

如溫室氣體聲明第四章所述，溫室氣體之量化受先天不確定性之影響，此未善係因用以決定排放係數之科學知識並不完整，以及報導之數值須彙總不同氣體之排放。

會計師之獨立性及品質管理

本會計師及事務所已遵循會計師職業道德規範有關獨立性及其他適德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3410 號「溫室氣體聲明之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司溫室氣體聲明是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3410 號之規定，本有限確信案件工作包括評估 貴公司採用溫室氣體盤查議定書 GHG protocol 及「公開發行公司年報應行記載事項準則」之上市上櫃公司氣候相關資訊暨經金融監督管理委員會發布之「上市櫃公司永續發展路徑圖」問答集編製溫室氣體聲明之妥適性、評估溫室氣體聲明導因於舞弊或錯誤之重大不實表達風險，依情況對所評估風險作出必要之因應，以及評估溫室氣體聲明之整體表達。有關風險評估程序(包括對內部控制之瞭解)及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司溫室氣體聲明所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查、分析性程序、對量化方法與報導政策是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

1. 已透過查詢，取得對 貴公司與排放量化及報導流程之控制環境及資訊系統之瞭解，但並未評估特定控制作業之設計，取得該等控制作業付諸實行之證據或測試其執行有效性。
2. 已評估 貴公司建立估計方法之適當性及一致性，然而，所執行程序並未包含測試估計所依據之資料或單獨建立會計師之估計，以評估 貴公司所作之估計。
3. 已實地訪查 1 個據點，以評估排放源之完整性、資料蒐集方法、排放源資料及該等據點所適用之流程與設，對於執行實地訪查據點之選擇，已考量該等據點之排放對總排放之貢獻、排放源性質，以及前期所選擇之據點，所執行程序不包含測試該等據點用以蒐集及彙整設施資料之資訊系統或控制。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司溫室氣體聲明在所有重大方面，是否依照溫室氣體盤查議定書 GHG protocol 及「公開發行公司年報應行記載事項準則」之上市上櫃公司氣候相關資訊暨經金融監督管理委員會發布之「上市櫃公司永續發展路徑圖」問答集編製，表示合理確信之意見。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司西元 2025 年 1 月 1 日至 12 月 31 日溫室氣體聲明在所有重大方面有未依照溫室氣體盤查議定書 GHG protocol「公開發行公司年報應行記載事項準則」之上市上櫃公司氣候相關資訊暨經金融監督管理委員會發布之「上市櫃公司永續發展路徑圖」問答集編製之情事。

其他事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何溫室氣體聲明之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資誠聯合會計師事務所

會計師 吳仁壽

西元 2026 年 4 月 10 日

8.8 Greenhouse Gas GHG Protocol Pre-assurance Certificate (ISAE3410) Year 2025 - Dongguan Pan-International, New Ocean, Jiangxi, Honghuasheng, Yantai, CJ Electric Systems, Wuhu

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重要聲明

2025年度溫室氣體盤查結果 (市場基礎)

盤查基準
GHG Protocol
溫室氣體盤查議定書

範疇	2025年度排放量(公噸CO2e/年)													
	廣宇科技				煙台宏華膠		東莞廣宇		江西新海洋		蕪湖瑞昌		總計(註)	
	確信後		更新係數及GWP值（註）											
範疇一	0.0000	0%	0.0000	0%	2,046.6657	88%	60.5593	3%	101.7452	4%	112.8535	5%	2,321.8237	
範疇二	156.1103	0%	153.5115	0%	44,032.8488	87%	2,579.8076	5%	2,622.9224	5%	1,365.9978	3%	50,755.0881	
合計	156.110	0%	153.512	0%	46,079.515	87%	2,640.367	5%	2,724.668	5%	1,478.852	3%	53,076.912	

註：廣宇(個體)溫室氣體盤查確信後係採經濟部能源署公告之113年電力排碳係數及IPCC WGI 2021公告之GWP值，子公司則採經濟部能源署公告之114年電力排碳係數及IPCC WGI 2025公告之最新版GWP值，為求集團一致性，另依據更新資訊計算一版廣宇科技及四間子公司總計排放量。

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8.9 ISO 14064-1: 2018 Organizational-level Greenhouse Gas Verification Certificate (Year 2025) - Honghuasheng, Yantai

The 2024 certificate has been obtained, and the 2025 Performance certificate is pending additional documents, expected to be obtained around September to October 2026.