

Brinno Incorporated

2025 Sustainability Report



The website for querying the company's Sustainability report :
Public information observatory :

<https://mops.twse.com.tw/mops/web/t100sb11>

TABLE OF CONTENTS

1. ABOUT THIS REPORT	4
1.1 Report Period	4
1.2 Report Scope	4
1.3 Principles and guidelines for report writing	4
1.4 Release Information	4
1.5 Contact Method.....	4
2 . LETTER FROM THE CHAIRMAN	5
3.IDENTIFICATION STAKEHOLDERS AND MAJOR THEMES	7
3.1 Identification of interested parties.....	7
3.2 Communication projects and channels for various stakeholders	7
3.3 Analysis of Major Issues	9
3.4 Management guidelines for major issues	13
4.COMPANY OVERVIEW	15
4.1 Company Profile	15
4.2 Operational overview	22
4.3 Product technology and R&D.....	27
4.4 External initiatives.....	34
4.5 Organizational participation	34
5.CORPORATE GOVERNANCE.....	34

5.1 Corporate Governance Structure.....	35
5.2 Honesty and integrity	49
5.3 Compliance with Laws.....	50
5.4 Intellectual property management	51
6.SUSTAINABLE DEVELOPMENT	54
6.1 Supplier Management	55
6.2 Information Security Risk Management	57
6.3 Greenhouse Gas Management.....	61
6.4 Energy Management.....	68
6.5 Environmental Management System	70
6.6 Water Management	72
7 HUMAN RESOURCES AND PUBLIC WELFARE PARTICIPATION.....	73
7.1 Employee Profile.....	73
7.2 Staff Care	75
7.3 Staff Training and Development.....	82
7.4 Public welfare participation.....	85
8 APPENDIX	90
8.1 GRI index.....	90
8.2 SASB Perpetual Accounting Indicators	93

1. About this Report

Brinno Incorporated has long been committed to promoting sustainable development. It is compiled in accordance with the core options of the international GRI standards. The company will issue it every year in the future and set up a "Sustainable Development" section on the company website to respond to global stakeholders' concerns about Brinno's development. Issues of concern for sustainable development.

1.1 Report Period

This report is prepared annually and disclosed regularly. The disclosure period of this report is 2025 (January 1 to December 31, 2025), and the content covers the practice and performance of various aspects such as corporate governance, society and environment.

1.2 Report Scope

The scope of disclosure focuses on the operating activities and services of Brinno Incorporated. All financial figures are calculated in New Taiwan dollars, and relevant statistical data are calculated based on international standards.

1.3 Principles and guidelines for report writing

The information and data in this report were provided by various departments, then compiled and reviewed by the corporate sustainability report preparation unit, which conducted a key review of the content and data. After being reviewed and approved by the chairman, the report was finalized, then submitted to the sustainability committee for review, and finally released after being approved by the board of directors. The content structure of the report is prepared with reference to the Sustainability Reporting Standards (Global Reporting Initiative, GRI) issued by the Global Sustainability Reporting Initiative, and is disclosed in accordance with the core options of GRI Standards. A comparison table of GRI Standards indicators is provided in the appendix of the report for indexing and SASB perpetual accounting indicators.

1.4 Release Information

The data disclosed in this report are based on the company's own statistics, and the accounting data are obtained from financial reports verified by certified accountants. They are all accurate figures. This report has not been verified by a third party.

Since the company issued its first corporate sustainability report in 2021, it is expected to issue one every year. The current release version : August 2025 , the next issue is expected to be released : August 2026.

1.5 Contact Method

If you have any suggestions or questions about the content of this corporate sustainability report, you are welcome to contact us in the following ways. Relevant information is as follows :

Address : 9th Floor, No. 588, Ruiguang Road,, Neihu District, Taipei City

Phone : +886-2-87510306

Fax : +886-2-87510549

Email : carol@brinno.com

Website : [http : //www.brinno.com](http://www.brinno.com)

2 . Letter from the Chairman

Brinno, OBM's own brand of time-lapse cameras, is launching its highly anticipated flagship BCC5000 4K high-resolution cloud-based time-lapse camera, featuring Wi-Fi connectivity and integrating a cloud control platform with AI image recognition capabilities. This will generate revenue through platform subscriptions, and the upcoming replacement cycle following the launch of new models will further boost the brand's growth momentum. Regarding sales channels, in addition to actively expanding its flagship e-commerce stores in key countries, the company is strengthening its systematic digital marketing strategy. Furthermore, in response to post-pandemic changes in consumption patterns, it is rebuilding its physical sales channels to meet diverse purchasing behaviors, thereby enhancing the Brinno brand's revenue cycle and improving the company's overall profitability.

In the innovative ODM sector, besides the stable growth in shipments from major clients such as Vernier (educational smart devices) and marine low-light cameras, the company is actively investing in optical camera module development as visual images become an indispensable data source for AI and the military industry. It is also accelerating collaborative development projects with UAV carriers and seeking opportunities for vertical integration with the UAV and military industries to explore innovative markets and contribute to revenue growth. In response to business expansion needs, the company has also invested resources to enhance its R&D capabilities, actively expand its firmware development talent pool, and launched the fourth phase of its industry-education cooperation project with National Taiwan University to accelerate the construction of its cloud platform + AI. In addition, it will continue its industry-education cooperation project with National Taipei University of Technology on the construction of AI + robot vision modules and cloud platforms. Both its own-brand OBM and ODM businesses will launch new models in 2025 to boost shipments. The company will make every effort to complete the delivery of existing products and orders, and will also accelerate the development of drone carrier cameras. The company is optimistic that its future operating performance will reach new heights.

In addition to pursuing steady growth and profit goals, Brinno also continues to invest in corporate governance, environmental protection and social ethics care to enhance all aspects of corporate value, respond to the overall society's value requirements for Brinno, and drive itself forward in the future. Continue to deepen and improve in the field of sustainable development. With the joint efforts of the company's colleagues, Brinno's corporate governance evaluation scores have improved year by year since 2020. In the corporate governance evaluations from 2021 to 2025, they were ranked among the "6%~20% Interval" companies among all OTC listed companies. In the future Improvement and implementation of indicators that have not yet been scored. The company voluntarily released its corporate sustainability report for the first time the year before last. This report uses this report to present its performance in three main aspects, including

corporate governance, environment and society, to evaluate Brinno's performance in fulfilling sustainable development. We will continue to use our expertise and capabilities, work together with all stakeholders, continue to exert a positive influence, achieve sustainable development, and jointly move towards the vision of sustainable management.

Brinno Incorporated
Chairman
Chen, Shih-Che



3. Identification Stakeholders and Major Themes

Brinno uses multiple communication channels to understand the issues of concern to stakeholders, and formulates major management policies and implementation plans accordingly to respond to the needs and expectations of stakeholders.

3.1 Identification of interested parties

In order to identify important stakeholders with close relationships, an evaluation was conducted based on the five principles of the AA1000 SES Stakeholder Engagement Standard (including responsibility, influence, tension, multiple perspectives and dependence). After analysis, it was concluded five important stakeholder groups include consumers, employees, manufacturers/contractors, investors, social groups and community residents.

3.2 Communication projects and channels for various stakeholders

The communication items, channels, response methods and communication frequencies of the company's various stakeholders are summarized as follows. The communication content and performance of major topics and stakeholders in 2025 have been placed in the stakeholder area of the company's website (placed at the bottom of the stakeholders section of the company's official website)and will be was reported to the board of directors on May 8, 2026 :

Interested Parties	Communication Project	Communication Channels/Response Methods/Communication Frequency
Consumer	Product quality Product price Customer service	* Hire dedicated personnel to handle customer service and add service cloud. This application records and tracks product problems and customer complaint tracking at any time. * Business meetings : irregular * Complaints or appeals by phone or email : irregularly * Meetings and visits : irregularly
Staff	Legal compliance Labor relations Employee compensation and welfare Occupational safety and health	* Law compliance and information security protection information promotion : irregularly * The company's internal network platform announces important operations, personnel and various

Interested Parties	Communication Project	Communication Channels/Response Methods/Communication Frequency
	Employee assessment mechanism Education training and development	employee welfare matters : irregularly * Establish an employee welfare committee : provide employees with wedding and funeral festival subsidies, community activity subsidies, and domestic and foreign travel. * Managers' meeting : once a quarter * Labor-management meeting : once a quarter * Occupational Safety and Health Committee Meetings : Irregular * Employee performance appraisal and interview : at least once a year * Provide internal and external education and training course information and education and training courses : irregularly * The official website has set up a special area for stakeholders to report and complain : e-mail : admin@brinno.com * Set up internal employee feedback and appeal mailbox : 24 hours
Manufacturer /Contractor	Supplier relationship Quality management Delivery management Production technology	* Production and manufacturing Administrative Management Division meeting : once a week * Purchasing contact : irregularly * Supplier counseling : irregularly
Investors	Operating financial performance Company development strategy Corporate Governance	* Revenue announcement on Public Information Observatory : once a month * Regular shareholders meeting and annual report : once a year * Corporate briefing sessions : irregular * Public Information Observatory releases information : irregularly

Interested Parties	Communication Project	Communication Channels/Response Methods/Communication Frequency
Social groups and community residents	Corporate image Community care Social participation	* Invite disadvantaged groups to participate in company activities : from time to time * Sponsoring schools, disadvantaged groups or purchasing agricultural products : irregularly * Cooperation on cultural heritage, architecture, and natural ecology projects : irregularly

3.3 Analysis of Major Issues

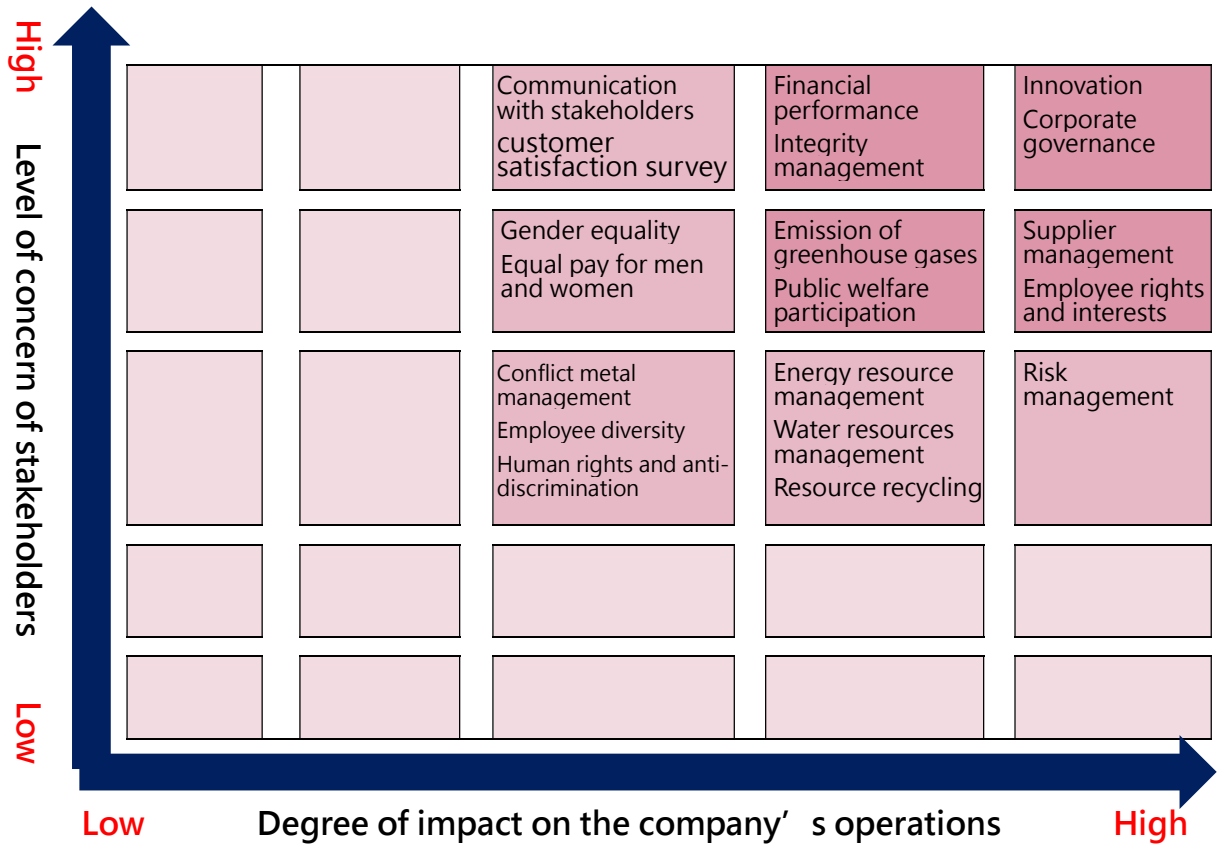
In order to more accurately grasp the issues of concern to various stakeholders, we refer to the four principles of the GRI Code (materiality, stakeholder inclusiveness, sustainability context and completeness) and the international integrated reporting structure to initially select companies that are 20 issues closely related to operations, including 8 governance issues, 5 environmental issues and 7 social issues, are included in the list of issues :

Governance aspect	Environmental aspect	Social aspect
1. Research and innovation 2. Corporate governance 3. Risk management 4. Communication with stakeholders 5. Integrity management 6. Financial performance 7. Supplier management 8. Customer satisfaction survey	9. Conflict metal management 10. Greenhouse gas emissions 11. Energy resource management 12. Water resources management 13. Resource recycling	14. Occupational safety and health 15. Employee diversity 16. Employee Rights and Interests 17. Gender equality 18. Equal pay for men and women 19. Human rights and anti-discrimination 20. Public welfare participation

The total score of the 20 issues is calculated based on the "level of concern of stakeholders" and "impact on the company's operations". Those that are of high concern to stakeholders and have a greater impact on operations will be listed as major topics in this report :

Item	Focus on issue	Level of concern of stakeholders						Impact on the company' s operations						Total score
		1	2	3	4	5	Subtotal	1	2	3	4	5	Subtotal	
1	Research and innovation					●	5					●	5	25
2	Corporate Governance					●	5					●	5	25
3	Risk Management			●			3				●		5	15
4	Communication with stakeholders					●	5			●			3	15
5	Integrity management					●	5				●		4	20
6	Financial Performance					●	5				●		4	20
7	Supplier management				●		4					●	5	20
8	Customer satisfaction survey					●	5			●			3	15
9	Conflict metal management			●			3			●			3	12
10	Emission of greenhouse gases				●		4				●		4	16
11	Energy resource management			●			3				●		4	12
12	Water resources management			●			3				●		4	12
13	Resource recycling			●			3				●		4	12
14	Occupational safety and health				●		4			●			3	12
15	Diversity of employees			●			3			●			3	6
16	Employee rights				●		4				●		4	16
17	Gender equality				●		4			●			3	12
18	Equal pay for men and women				●		4			●			3	12
19	Human rights and anti-discrimination			●			3			●			3	9
20	Public welfare participation				●		4				●		4	16

Eight major issues of concern to stakeholders were identified, including R&D innovation, Corporate governance, Integrity management, Financial performance, Supplier management, Greenhouse gas emissions, Employee rights and public Welfare participation (total score ≥ 16 points) :



GRI themes corresponding to these major topics , their boundaries , their significance and importance to the company, and the corresponding report chapters are summarized as follows :

Side items	Major issue	GRI theme	Within the organization		Outside the organization				Meaning and importance to the company	Correspondence report chapter
			To the company	Staff	Consumer	Supplier	Investor	Social groups and communities		
Governance aspect	Research new	201 Economic	●						Maintain competitive advantage through continuous innovation through investment in R&D.	4.3 Product technology and R&D
	Company governance	102 General	●		●	●	●	●	Whether corporate governance is sound will have a long-term impact on the company's development.	5.1 Corporate governance structure

Side items	Major issue	GRI theme	Within the organization		Outside the organization				Meaning and importance to the company	Correspondence report chapter
			To the company	Staff	Consumer	Supplier	Investor	Social groups and communities		
Environmental aspect	Integrity business	102 General	●		●		●	●	Integrity management is an important core value of the company, which affects the trust of our customers in us.	5.2 Honesty and Integrity 5.4 Intellectual Property Management
	Financial Performance	201 Economic performance	●	●			●		The company's financial performance directly affects shareholders' profits and investors' investment willingness.	4.2 Operation Overview
	Supplier manage	102-9 Supply	●				●		Suppliers affect production operations and product quality.	6.1 Supplier Management
	Emission of greenhouse gases	305-5 Emission of	●						Climate change affects the company's inability to operate normally and provides services, which indirectly increases the company's operating costs.	6.3 Greenhouse Gas Management
Social aspect	Public welfare participation	413 Local community	●	●				●	Participate in charity activities from time to time to enhance the company's corporate image and achieve sustainable development.	7.5 Public Welfare Participation

Side items	Major issue	GRI theme	Within the organization		Outside the organization				Meaning and importance to the company	Correspondence report chapter
			To the company	Staff	Consumer	Supplier	Investor	Social groups and communities		
	Employee rights	401 Labor-employer	●	●				●	Employees are the company's greatest asset, and the recruitment and compensation system helps retain talent and enhance competitiveness.	7.1 Employee Profile 7.2 Staff Care

3.4 Management guidelines for major issues

Side items	Major Issues	Management Policies and Goals	Effectiveness Evaluation Mechanism
Governance Aspect	Research and innovation	Develop new products and maintain competitive advantage.	1. Number of R&D projects; number of successful patent applications. 2. The research and development plan is achieved according to the plan.
	Corporate Governance	Improve information transparency to ensure shareholder rights.	1. Corporate governance evaluation scores. 2. Corporate governance evaluation falls within the range of listed companies.
	Integrity management	Implement the company's code of integrity management.	Same as the "corporate governance" effectiveness evaluation mechanism.
	Financial Performance	Increase sales of highly profitable products, reduce production costs, and increase return on shareholders' equity.	1. Revenue growth rate and gross profit margin. 2. Return on shareholders' equity.
	Supplier management	Find alternative manufacturers and alternative materials; regularly evaluate suppliers on quality,	1. Find the number of substitute manufacturers and the quantity of substitute materials. 2. Reduce the defective rate of

Side items	Major Issues	Management Policies and Goals	Effectiveness Evaluation Mechanism
		delivery time, price and service.	incoming materials, purchase and delivery compliance rate, and reduce inventory turnover days.
Environmental Aspect	Greenhouse gas emission reduction	Electricity and water resources, resource recycling and office resources are managed.	Carbon emissions from electricity and water use will be reduced, with the goal of reducing total emissions by 1% within five years(2027),the goal is to reduce total emissions by 1.1% in 2030.
Social Aspect	Public welfare participation	Improve the marginal benefits of social welfare participation.	1. Participate in project cooperation and sponsorship through time-lapse photography products. 2. Sponsor schools, disadvantaged groups or subscribe for agricultural products.
	Employee rights	Improve employee satisfaction, reduce employee turnover and improve the education and training system.	1. Number of labor disputes. 2. Employee turnover rate. 3. Annual average training hours per person.



4. Company Overview

4.1 Company Profile

"Brinno" was established in 2003. It focused on industrial design in the early days. After years of accumulation, it has become one of the "top professional design companies" in the electronics industry. It has won the recognition and trust of world-class high-tech companies and has become one of its Long-term, stable and mutually beneficial partnership.

In 2009, the company foresees high growth prospects in the imaging market. In particular, "time-lapse photography" will benefit from the improvement of mobile network bandwidth and the popularity of cloud storage. Sharing video clips in real time will contain huge potential business opportunities, so it combines design experience, battery life and the core competitiveness of image processing technology, we independently developed a portable stand-alone "time-lapse photography" that can be widely used in business and personal leisure life, and launched it into the global market under Brinno's own brand.

The company is a "pioneer" in simplifying "time-lapse photography" technology and is devoted to the improvement and optimization of technology. We combined related software and hardware functions into a single machine, breaking through the time-consuming, laborious and expensive bottlenecks of traditional "time-lapse photography" and achieving a new user experience of instant shooting, instant zooming and instant viewing. The company's series of brand products break the threshold of professional knowledge required to shoot "time lapse", allowing mass consumers to easily enjoy the endless fun of high quality and professional feeling when shooting "time lapse".

Company name	Brinno Incorporated
Equity status /Market type	Listed company , no subsidiaries
Listing date	December 29, 2015
Industry	Optoelectronics
Main business	1. Own ASIC chips and low-power camera modules, capable of product hardware and software development and manufacturing. 2. AI imaging robot vision products: construction engineering time-lapse cameras, cloud cameras and AI analysis platforms, low-light and aerial military imaging equipment.
Established	November 6, 2003
Capital amount	NTD 352,294,210 (2025/12/31)
Chairman/General Manager	Chen, Shih-Che
Number of employees	68 (2025/12/31)
head office	9 F., No. 588, Ruiguang Rd., Neihu Dist., Taipei City 114728, Taiwan (R.O.C.)

4.1.1 Company History

Year	Important Chronicles
November 2003	Establishment registration, paid-in capital of NT\$5,000 thousand, and number of shares of 500,000 shares.
May 2008	The cash capital increase is NT\$7,000 thousand, the debt payment is NT\$8,000 thousand, the paid-in capital is NT\$20,000 thousand, and the number of shares is 2,000 thousand shares.
February 2009	The cash capital increase is NT\$9,800 thousand, the paid-in capital is NT\$29,800 thousand, and the number of shares is 2,980 thousand shares.
May 2009	The cash capital increase is NT\$7,000 thousand, the paid-in capital is NT\$36,800 thousand, and the number of shares is 3,680 thousand shares.
Year 2009	Won the Good Design Award for Garden Watch Cam and Bird Watch from the Bureau of Industry and the Product Good Design Award for Birth Watch Cam from Japan.
Year 2010	Obtained the Digital Maoyan Innovation Research Award Certificate from the Small and Medium Enterprises Division of the Ministry of Economic Affairs.
Year 2011	Obtained the digital electronic cat eye golden design product certification certificate from the Industrial Bureau.
Year 2012	Won the Digital Electronic Cat Eye Best Choice Award from the Foreign Trade Development Association of the Republic of China.
December 2013	The cash capital increase is NT\$63,200 thousand, the paid-in capital is NT\$100,000 thousand, and the number of shares is 10,000 thousand shares.
February 2014	The cash capital increase is NT\$20,000 thousand, the paid-in capital is NT\$120,000 thousand, and the number of shares is 12,000 thousand shares.
February 2014	The company is listed on the Pilioneer Stock Board.
September 2014	The employee stock option is NT\$30,000 thousand , the paid-in capital is NT\$150,000 thousand, and the number of shares is 15,000 thousand.
November 2014	Public offering of company stock.
December 2014	The company is listed on the Emerging stock market.
August 2015	The capital reserve was transferred to capital increase of NT\$1,103 thousand and the surplus was transferred to capital increase of NT\$20,350 thousand. The paid-in capital was NT\$171,453 thousand and the number of shares was 17,145 thousand.
December 2015	The company is listed on the OTC.
March 2016	The cash capital increase is NT\$16,010 thousand, the paid-in capital is NT\$187,464 thousand, and the number of shares is 18,746 thousand shares.
September 2017	The surplus was transferred to capital increase of NT 27,220 thousand, the paid-in capital was NT 214,684 thousand, and the number of shares was 21,468 thousand .

Year	Important Chronicles
September 2018	The surplus was transferred to capital increase of NT\$13,564 thousand y, the paid-in capital is NT\$228,248 thousand, and the number of shares is 22,825 thousand shares.
February 2020	The treasury shares were canceled and the capital was reduced by NT 6,000 thousand. The paid-in capital was NT 222,248 thousand and the number of shares was 22,225 thousand.
September 2020	The surplus was transferred to capital increase of NT\$14,446 thousand, the paid-in capital is NT\$236,694 thousand, and the number of shares is 23,670 thousand shares.
July 2021	The total capital of the establishment was changed by NT\$500,000 thousand, the paid-in capital was NT\$236,694 thousand, and the number of shares was 23,670 thousand shares.
September 2021	The paid-in capital is NT\$248,228 thousand and the number of shares is 24,823 thousand shares.
November 2021	Issued the first domestic unsecured convertible corporate bond with a face value of NT\$300 million (abbreviation : Brinno ; code : 74021)
March 2022	Implementing the provisions of the "Second Measures for Buying Back Shares and Transferring Employees in 109" for treasury shares,600 thousand shares were transferred to employees.
September 2022	Profit transferred to capital increase NT\$12,411 thousand, the paid-in capital is NT\$260,640 thousand, and the number of shares is 26,064 thousand shares
November 2022	The convertible corporate bonds are converted to increase capital by NT \$2,883thousand. The paid-in capital is NT\$263,523 thousand and the number of shares is 26,353 thousand.
April 2023	The convertible corporate bonds can be converted into a capital increase of NT\$25 thousand. The paid-in capital is NT\$263,548 thousand and the number of shares is 26,355 thousand.
June 2023	The convertible corporate bonds are converted to increase capital by NT \$37,662 thousand, with paid-in capital of NT\$301,209 thousand and number of shares of 30,121 thousand.
August 2023	The surplus was transferred to capital increase of NT\$15,813 thousand, the paid-in capital was NT\$317,022 thousand, and the number of shares was 31,702 thousand shares.
August 2023	The convertible corporate bonds are converted to increase capital by NT \$15,553 thousand. The paid-in capital is NT\$332,575 thousand and the number of shares is 33,258 thousand.
November 2023	The convertible corporate bonds are converted to increase capital by NT \$15,845 thousand, with paid-in capital of NT\$348,420 thousand and number of shares of 34,842 thousand.
March 2024	The convertible corporate bonds are converted to increase capital by NT \$398 thousand, with paid-in capital of NT\$348,818 thousand and number of shares of 34,818 thousand.
May 2024	The convertible corporate bonds are converted to increase capital by NT \$3,476 thousand, with paid-in capital of NT\$352,294 thousand and number of shares of 35,229thousand.

Year	Important Chronicles
March 2026	The convertible corporate bonds are converted to increase capital by NT \$62 thousand, with paid-in capital of NT\$352,356 thousand and number of shares of 35,236thousand.
May 2026	The convertible corporate bonds are converted to increase capital by NT \$451 thousand, with paid-in capital of NT\$352,806 thousand and number of shares of 35,281thousand.

4.1.2 Management Team

Title	Name	Main Experience (Education)
Chairman/ President	Chen,Shih-Che	Master of Business Administration at National Taiwan University Master of Business Administration at Fudan University Dept. of Electrical Engineering at National Taipei Institute of Technology Application Engineer of PTC INC. Senior Consultant of McDonnell Douglas Corporation Chairman/ President of ERA Design Technology Co., LTD.
R&D Division Vice President	Yu,Kuo-Hung	Master of Power Mechanical Engineering at National Tsing Hua University Bachelor of Power Mechanical Engineering at National Tsing Hua University Production Engineer of Yeh Chiang Technology Corp. Mechanical Manager of ERA Design Technology Co., LTD.
ODM Sales Division Vice President	Wang,Yao-Kuo	Bachelor of International Trade at Tunghai University MBA, Marketing, the university of Memphis, USA
Manufacturing Division/Materials Divison Vice President	Yeh,Min- Hsiung	Master of Industrial Engineering at National Tsing Hua University Bachelor of Industrial Engineering at Chung Yuan Christian University Production Technology Division Director of ElecVision Inc. Materials Administrative Management Divison Senior Manager of Altek Corporation Electronics Division Director of ERA Design Technology Co., LTD.
OBM Sales Division Senior Manager	Yu,Chen-Te	Master of Mechanical Engineering at Chang Gung University(Studied) Bachelor of Mechanical Engineering at Chung Yuan Christian University Sales Representative of Aerocool Advanced Technologies Corporation Sales Representative of Prodisc Technology Inc. Sales Representative of Palm company

Title	Name	Main Experience (Education)
Brand Marketing Senior Manager	Chou,Yu-Ching	Department of Industrial Design, Huafan University
Accounting Divison Divison Director	Hsieh,Ying-Yu	Bachelor of International Trade at Chungyu Institue of Technology Accounting Specialist of SOYO Computer Inc. Accounting Specialist of SOYO Enterprise Limited.

4.1.3 Businesses operated by each major divison

Divison	Responsibility
Remuneration Committee	1. Establish and regularly review the company's performance evaluation standards for directors and managers, annual and long-term performance goals, and salary and remuneration policies, systems, standards and structures. 2 .Regularly evaluate the achievement of performance goals of the company's directors and managers, and determine the content and amount of their individual salary remuneration based on the evaluation results obtained from the performance evaluation standards.
Audit Committee	1. Formulate or amend the company's internal control system in accordance with Article 14-1 of the Securities and Exchange Act. 2. Assessment of the effectiveness of the internal control system. 3. Formulate or amend the procedures for handling major financial business activities in which the company acquires or disposes of assets, engages in derivatives transactions, lends funds to others, endorses or provides guarantees for others. 4. Matters involving directors' own interests. 5. Significant asset or derivatives transactions, fund loans, endorsements or guarantees. 6. Raising, issuing or privately placing securities of an equity nature. 7. Appointment, dismissal or remuneration of certified public accountants, appointment and removal of financial, accounting or internal audit supervisors. 8. Annual financial report and second quarter financial report that must be verified and certified by an accountant. 9. Other major matters stipulated by the company or the competent authority.

Divison	Responsibility
Sustainable Development Committee	1. Formulate, promote, and strengthen the company's sustainability policies, annual plans, and strategies. 2. Review, track, and revise the implementation and effectiveness of sustainability initiatives. 3. Supervise the disclosure of sustainability information and review sustainability reports. 4. Supervise the implementation of the company's sustainability code of conduct and other sustainability-related work resolved by the board of directors.
Chairman's Office /General Manager's Office	Chairman's Office /General Manager's Office (under the jurisdiction of Legal Affairs) : Formulate company operating strategies and goals.
Audit room	1. Manage auditing (including auditing business supervision of subsidiaries), integration of rules and regulations, and research and assessment matters. 2. The company may set up an auditor, and the audit manager shall be appointed or removed by the chairman of the board of directors upon submission to the board of directors.
Strategic Development & Brand Marketing Division	Strategic Development & Brand Marketing Division (under its jurisdiction is divided into brand marketing and strategic development) : 1. OBM Product Manager. 2. Collect information about products and markets to provide reference for decision-making authorities and relevant units. 3. Marketing activity planning, execution and tracking. 4. Evaluate trends in new markets and formulate strategies and sales plans for entering new markets. 5. Strategic planning and feasibility discussion of brand marketing. 6. Management of legal affairs.
OBM Business Divison	OBM Business Divison (including Europe, America, Asia, business support, shipping, e-commerce & customer service) : 1. Responsible for achieving the company's annual business goals. 2. Matters related to customer credit investigation. 3. All external quotations and business processing matters. 4. Solve customer complaints related to the company's products. 5. Supervision of collection of accounts receivable. 6. Assist the business to complete sales and perform administrative and logistics tasks related to the business. 7. Responsible for business sales and freight arrangements, checking shipping documents, and assisting in preparing customs declaration documents and executing customs declaration procedures. 8. E-commerce website maintenance management and online order management analysis.

Divison	Responsibility
ODM Business Division	ODM Business Division (under the jurisdiction of project management and engineering) : 1. Responsible for achieving the company's annual business goals. 2. Matters related to customer credit investigation. 3. All external quotations and business processing matters. 4. Solve customer complaints related to the company's products. 5. Supervision of collection of accounts receivable. 6. Electromagnetic compatibility related product development, safety specification testing of new products, and product safety certification related operations. 7. Responsible for the system design and integration of electronic circuits, software and hardware development, and wireless communication product testing and application. 8. The external commissioned project agency designs, evaluates, and draws, and carries out the development, testing, and maintenance of production equipment.
Production Division	Production Division (under its jurisdiction is divided into quality assurance, product engineering, manufacturing division , biological management division, and document management center) : 1. Production planning, monitoring and maintenance management. 2. Outsourcing processing management. 3. Establish, discuss, revise, and implement production plans and quality control and tracking. 4. Develop a production plan based on operational goals, and after integrating order quantity and production capacity load analysis, plan the production schedule and issue work orders as the basis for production and manufacturing. 5. Regularly hold production and marketing coordination meetings to grasp the number of business orders, inventory quantity and production capacity load status as a basis for production schedule adjustments. 6. Data maintenance of production management related systems. 7. Business planning and execution related to outsourcing. 8. Collection, classification, registration, safekeeping and archiving of various documents and files.
R&D Division	Research and Development Division (under the jurisdiction of branch design, electronic engineering and creative aesthetic design) : 1. Responsible for the development of new products of own brand. 2. Complete tasks such as improving the technical functions of existing products and updating versions. 3. Execute the company's external entrustment project plan.

Divison	Responsibility
Materials Division	Materials Division (under the jurisdiction of Procurement) : 1. The company purchases raw materials.
Saas New Products Division	Saas New Products Division 1. Develop the company' s software product projects. 2. Responsible for the maintenance, marketing and customer service of software products.
Administrative Management Division	Administrative Management Divison (under the jurisdiction of finance, accounting, cashier, stock affairs , human resources, general affairs, information) : 1. Annual budget planning and tracking management. 2. Management of various income and payment matters. 3. Accounting and auditing. 4. Cost analysis, financial analysis and management suggestions. 5. Financial scheduling and fund management. 6. Evaluation of foreign investment. 7. Stock affairs related management. 8. Responsible for human resource planning and management related work. 9. Management of general affairs related affairs. 10. Maintenance and control of information hardware and software. 11. Monitoring and maintenance of information security.

4.2 Operational overview

The company has been profitable since 2008, and the "innovative ODM" service business has brought stable cash inflow to the company, supporting the development of the OBM business in its initial stage. In recent years, the company's innovative ODM business has gradually implemented one-stop all-round value-added services for all customers, and continues to deepen and implement customer project orders, continuously expand its customer base, and maintain strong momentum for new and old customers; and OBM The business has introduced wireless network and other technologies and combined them with apps for time-lapse photography and smart home Internet of Things products, and has actively expanded sales channels around the world and increased its marketing and promotion efforts through distribution channels around the world. In addition, due to optimism that the global demand for smart home monitoring will continue to increase, in the past two years, it has gradually improved the layout of Brinno brand home monitoring fields, time-lapse photography and other product lines, as well as global distribution, physical retail and cross-border e-commerce and other multi-channel strategies to go further. Explore the benefits of integrating innovative ODM business and own-brand OBM business resources

to drive good development opportunities for its dual businesses. It is expected that the expansion of revenue scale will bring about improvement in profitability, form a healthy and sustainable profit model, and at the same time create more shareholder value.

The company's operating revenue in 2025 will be NT\$520,889 thousand, a increase of 2.56% compared with NT\$507,865 thousand in 2024; its net profit after tax will be NT\$3,688 thousand, an decrease of 92.88% compared with NT\$51,835 thousand in 2024. In 2024, the new generation of cloud-based time-lapse cameras TLC5000 series products and software SaaS platform of the company's own brand Brinno are under continuous development. In addition, the military drone Gimbal+ three-light camera is also under continuous development, which seriously affects the company's operating performance. The new generation of teaching and research smart devices and marine low-light cameras are being shipped stably, and US military products have also been developed and shipped in small quantities. In terms of business sales structure, the revenue share of high-gross-margin OBM own-brand time-lapse cameras has declined due to delays in new product development. The revenue shares of own-brand OBM and innovative ODM businesses are 34% and 65% respectively. Due to proper adjustments in product sales strategies, the overall gross profit margin has been maintained above 34%.

Brinno 2023~2025 Income Statement			Unit : Thousands of TWD
Year/Project	2023	2024	2025
Operating revenue	542,217	507,865	520,889
Operating profit	181,915	170,785	181,654
Operating income	42,540	25,875	17,207
Non-operating income and expenses	9,596	35,110	-13,133
Net profit after tax	44,229	51,835	3,688
Basic earnings per share (NT\$)	1.38	1.47	0.10

4.2.1 Sales revenue in the past two years :

Brinno 2023 ~ 2024 sales revenue			Unit : Thousands of TWD	
Annual sales Main products	2024		2025	
	Operating Revenue	Ratio	Operating Revenue	Ratio
Private brand camera sales	163,738	32.24%	178,335	34.23%
Innovative design, manufacturing and production	344,127	67.76%	342,461	65.75%
Military product	-	-	93	0.02%

engineering services				
Total	507,865	100.00%	520,889	100.00%

The company's revenue mainly comes from two core business areas :

1、**Private brand product business** : Brinno has been deeply involved in time-lapse photography for many years and has now firmly established itself as a global market leader. Our cameras are designed for long-duration documentation, featuring a battery-powered design that combines extremely low power consumption and high mobility, making them widely applicable in diverse fields such as architectural engineering, project documentation, outdoor research, traffic monitoring, and agricultural observation. Our products not only support 1080P and 4K high-definition specifications but also feature Wi-Fi and 4G connectivity, and are deeply integrated with a cloud management platform and AI image recognition technology, providing customers with an intelligent image documentation experience. Our flagship brand products include:

A. Construction Camera Solution

B. Time Lapse Camera

C. Low Power Device AI Camera

D. Digital Night Vision Camera



2. Innovative ODM project service business: We provide a "one-stop solution" from Brinno's proprietary chip imaging modules, firmware development, product design to end-product mass production. Through our technological capabilities, we effectively help major brands save significant R&D costs, significantly improve mass production yields, and drastically shorten time-to-market. Currently, our ODM services focus on high-value-added niche markets, with core clients covering professional fields such as educational and research equipment, encrypted storage devices, low-light imaging, and military-grade imaging devices.

4.2.2 Main product sales areas :

In 2025 , the company's product sales are mainly in the Americas, accounting for more than 60 % of revenue , followed by Europe and Asia, accounting for more than 15% of revenue.

Brinno's sales volume from 2023 to 2025					Unit : Thousands of TWD	
Annual sales	2023		2024		2025	
Revenue	Amount	%	Amount	%	Amount	%
Main areas						
America	370,765	68.38	363,840	71.64	352,674	67.71
Europe	87,677	16.17	83,632	16.47	81,984	15.74
Asia	83,775	15.45	60,393	11.89	86,231	16.55
Total	542,217	100.00	507,865	100.00	520,889	100.00

4.2.3 Competitive niche :

1 、 The company's first-mover advantage

In 2011, the company successfully launched the TLC series, a multi-purpose "time-lapse camera" that was the first in the market and widely recognized by consumers. Over the past 9 years, it has absorbed a large amount of customer feedback and continuously tested the product. , improve and revise until it meets the needs of the mass market. At present, the company has made its existing series of cat-eye cameras intelligent and entered the smart home market. The other TLC and BCC series product portfolios have entered a mature stage and are at the tipping point of explosive growth. They will soon be It has become a common hardware device in various application fields.

2 、 Domestic and foreign R&D teams have broad international vision and excellent learning ability

Whether it is OBM's own brand or innovative ODM projects, the company has strong technical R&D and innovative talents. The core time-lapse photography power-saving technology is a team in the United States, led by a Ph.D. from Harvard University in the United States. Developed by the R&D team and R&D personnel from the Neihu headquarters in Taipei, we are currently innovating and developing application IC modules for time-lapse photography related products. All employees of the company have the courage to accept challenges in work and life, constantly pursue innovation and uphold the spirit of pursuing the highest quality to the end. To provide customers with value-added services, design and manufacturing, and assist customers and brinno's own brand products to transform their products into AIoT in this Internet era.

3 、 Sustainable profit model

The company has continued to achieve profitability in the past 10 years since 2008, demonstrating the management's operational and management capabilities. The innovative ODM project business brings stable cash inflow to the company, supporting the development of its own brand business in the initial stage. In recent years, the company has actively developed sales channels around the world, and the brand has also developed three series of products that are in line with electronic technology. Sales revenue has gradually been centered on brand business. In addition, the expansion of scale has brought improvement in gross profit margins, forming a healthy and sustainable business. Sustainable profit model.

4 、 Core competitiveness creates entry barriers

The company's low energy consumption, low-light image processing, image quality optimization technology, coupled with the comprehensive competitiveness of hardware mechanism, appearance design capabilities, and patent protection, make the company's own brand series of products stand out. The products are unique, leading, and Potential competitors create barriers to industry entry.

5 、 A cohesive management team

The general manager of the company, Mr. Chen Shizhe, is a second-time entrepreneur with rich business management experience. He has been deeply involved in the field of product design in the past and is highly respected in the industry. Mr. Chen has served in the US military industry company McDonnell Douglas and the software company PTC. At present, the main members of the company's management team have all worked

with Mr. Chen for the second time, and their knowledge and skills are complementary; the team understands and trusts each other, has strong cohesion, and can work closely together.

6 、 Accumulation of past success and excellent execution ability

The company's team has rich experience in integrating software and hardware and has advantages. It has strong design execution capabilities and an outstanding reputation in consumer electronics. The team's extensive and in-depth industry reach and experience will support the company's long-term continuous innovation, research and development and business development of brand products.

7 、 A Complete Ecosystem Built on Proprietary ASIC Imaging Modules Creates a Barrier to Entry

After years of development, proprietary ASIC imaging modules were deployed in 2020 for both proprietary products and innovative ODM projects. This exclusive core component allows for the rapid adoption of original technologies in proprietary products into mass production plans. Furthermore, it serves as a core component that innovative ODM customers cannot easily replace, ensuring long-term partnerships with project clients. The system has also integrated cloud platforms and AI image recognition content platforms, creating a Brinno ecosystem encompassing proprietary ASICs, firmware, software, hardware, cloud services, and AI applications. This enhances customer loyalty and creates a formidable competitive advantage.

8 、 High standard quality from first-line brand manufacturers

With the completion of the development of its own ASIC imaging module, through cooperation with a major American low-light imaging manufacturer, we have jointly won the U.S. military low-light AR smart glasses module project, opening up opportunities for the company to cooperate with the world's leading software manufacturers. Whether it is firmware research and development, high- standard manufacturing processes or project management, our internal vision and quality requirements have been improved, laying a solid foundation for future cooperation with first-tier brand manufacturers.

4.3 Product technology and R&D

4.3.1 The company' s current products and services

The company focuses on the creativity and development of small electronic equipment. Its core business is divided into two major areas : 1.

Own brand series product business (OBM) ; 2. Innovative ODM project service business (Innovative ODM Services) :

1. Own brand product business (OBM)

Brinno's core technology is a low-power imaging platform. It has completed its own ASIC development and integrated multiple photosensitive components to form an imaging module. The product feature is that it can provide long-term operation capabilities while using batteries. It has been implemented in a variety of products such as time-lapse cameras, outdoor sensor time-lapse cameras and home digital electronic cat-eye cameras. After more than 10 years of overseas brand promotion efforts, it has now become the world's leading time-lapse photography brand. The series of products are based on the company's creative product research and development design. The independent research and development is based on non-traditional camera "time lapse photography" technology and outdoor long-lasting power management system, integrated into an easy-to-operate all-in-one device. The company develops relevant hardware and software technologies, forms solutions, and then manufactures them. It also uses its own brand Brinno to carry out global promotion, sales, and maintenance business. The company breaks through the bottleneck of traditional "time-lapse photography" that is time-consuming, labor-intensive and costly, and provides professionals with a simple, convenient, cheap and easy-to-operate multi-purpose creative photography experience. The company's main brand products include:

A. Construction Camera Solution

B. Time Lapse Camera

C. Low Power Device AI Camera

D. Digital Night Vision Camera

2. Innovative ODM project service business

The innovative ODM business operated by our company is centered on product mass production thinking (Product Developing) and provides its own ASIC, imaging modules, firmware development, industrial design, structural engineering, electronic engineering, embedded system integration, and production management and quality control and other comprehensive services. Different from the design output of general traditional standardized operations, the company tailors the most suitable all-round solutions based on the special needs of individual customers, based on project management, with its own imaging module and customizable firmware development as the core solution.

In terms of market strategy, we precisely target "niche markets" with extremely low substitutability, deliberately avoiding the red ocean

of short-lived consumer electronics. These specialized products have an average lifespan of over 5 years, possessing the dual advantages of high unit price and high gross margin. This not only builds a long-term and stable revenue moat for the company but also makes these clients, deeply rooted in their specialized fields, a solid foundation for consistently contributing hundreds of millions of dollars in revenue annually.

Clients and project types include:

- US military-grade encrypted storage devices
- US Microsoft strategic partner
- Japan HOYA medical-grade endoscope devices
- US Flir thermal imaging devices
- US smart teaching and research devices and peripheral detection and sensing accessories
- US military-grade low-light AR smart glasses imaging modules
- US naval low-light imaging devices
- US military-grade low-light sights
- Taiwan military-grade drone camera carriers and three-light cameras

The scope of innovative ODM project services includes :

Early stage : including market research, product design strategy planning, creative design development and engineering design, etc. In addition to the design itself, the client receives added value from the corporate design strategy.

Later stage : When the product is outsourced for mass production, the company is responsible for controlling the details of the production process during product commercialization, ensuring the successful transformation of product innovation and process innovation, and integrating one-stop services from design to mass production.

Our company plays the role of a comprehensive satellite product R&D and design company for global innovative enterprises. Through the above service model, we create high added value of products for customers, breaking the traditional design project with only one-time single design fee income (project-based revenue). , transformed into a new business model of recurring revenue that continues to grow as the designed products are mass-produced and sales increase.

4.3.2 New products/services planned and developed

- 1 、 Ultra-High-Definition Time-lapse Camera (UHD)
- 2 、 Professional-grade time-lapse camera kit for construction projects
- 3 、 Cloud camera management platform that can be remotely controlled
- 4 、 AI image recognition application content platform
- 5 、 Low-power optical imaging module
- 6 、 Low-light imaging device module

- 7、Thermal imaging device module
- 8、AR low-light glasses camera module
- 9、Military UAV Tri-light Camera and Gimbal System
- 10、Edge computing AI camera

4.3.3 Technology and R&D Overview :

Unit : Thousands of TWD

Project	2024	2025
R&D expenses	46,362	60,673
Net revenue	507,865	520,889
Proportion of net revenue	9.13%	11.65%

1. Successfully developed technologies or products

The research and development results of the company's brand products are centered around the development of the core technology of "time-lapse photography". Each series of brand products win awards at home and abroad every year, winning recognition from the international IT industry.

Year	R & D results
2007	Dynamic sensor bird watching camera (Bird Watch Cam, BWC) Received the "Good Design" certificate from the Industrial Bureau of the Ministry of Economic Affairs of the Republic of China in 2009 Received the "G-Mark Good Design Award (Good Design)" certificate from the Ministry of Economy, Trade and Industry of Japan in 2009
2008	Time-lapse garden observation camera (Garden Watch Cam, GWC) -Obtained the "Good Design" certificate from the Industrial Bureau of the Ministry of Economic Affairs of the Republic of China in 2009
2009	Electronic anti-theft peephole camera (Peephole Viewer, PHV1325) In 2010, he received the "Innovation Research Award (Innovation)" certificate from the Small and Medium Enterprises Division of the Ministry of Economic Affairs of the Republic of China. In 2010 and 2011, he received the "Innovatieprijs" certificate from the Netherlands twice. In 2011, he won the "Golden Pin" Award from the Industrial Bureau of the Ministry of Economic Affairs of the Republic of China.
2010	Motion Activated Cam, MAC100, for outdoor detection
2011	Multi-purpose "timelapse camera" (Timelapse Cam, TLC200) - Won the conference award from "China Information Technology Expo" in 2013

Year	R & D results
2012	Electronic anti-theft peephole camera + comprehensive accessories (Peephole Viewer, PHV1330) the "Best Choice" award at the "Computex Taipei" organized by the Foreign Trade Development Association of the Republic of China in 2012
2013	Multi-purpose "timelapse camera" (Timelapse Cam, TLC200 Pro) Received the "Innovation Leader" award from China's "China International Consumer Electronics Expo" in 2013 In 2013, it won the "Innovative Equipment (Gadgets)" award in the list of "Most Innovative Technology Products" selected by the American technology professional magazine "Popular Science". ODM project: Development of Japanese medical grade laryngeal endoscope
2014	Hidden dynamic sensing electronic anti-theft peephole integrated camera (Peephole Viewer, PHV MAC) Ultra-long-lasting outdoor detection motion-sensing time-lapse camera (Motion Activated Cam, MAC200)
2015	Professional time-lapse camera BCC200 for construction projects - Cooperated with the National Geographic Channel to conduct a time-lapse photography record of the Taipei City Zhongxiao Bridge approach demolition project, which was screened around the world in July 2016 with the "North Gate Reappearance Special Report" DM project: Development of thermal imaging camera for Swedish police
2016	ODM project: Danish smart home smart lock development
2017	Winning the 2017 Smart Home International Exhibition (SMAhome Award 2017) - WiFi digital electronic cat-eye camera SHC1000W won the highest award at the exhibition: Top of Excellence Hidden electronic anti-theft peephole camera (Peephole Camera, SHC500) Hidden motion sensing electronic anti-theft peephole camera (Peephole Camera, SHC1000) FHD wireless version of time-lapse camera + supporting control/editing software App (Timelapse Camera, TLC130) Brinno's own ASIC chip development starts
2018	Laikepai SHC1000 was selected as the best doorbell camera alternative by TechHive website
2019	Professional version of time-lapse camera BCC2000 for construction projects Selected as one of the "New Technologies and Trends Changing the Construction Industry" by the Canadian professional construction review magazine SICA Construction Review ODM project: Development of Vernier's third generation smart

Year	R & D results
	teaching device
2020	The multi-purpose time-lapse camera TLC2020 is launched
	Brinno's own ASIC chip R&D, verification and production
	Time-lapse photography epidemic prevention kit Brinno Team (BBT2000), creative commercial time-lapse photography kit Brinno BARD (BAC2000)
	Multifunctional camera control and file transfer package AFB1000 launched
	Professional version of time-lapse camera BCC2000 for construction projects
	Cooperating with Discovery Channel (Discovery), we will conduct a time-lapse photography record of Taipei City's "Eastern District Gateway Project", which is expected to be screened around the world after four years of completion.
	ODM project : U.S. military low-light AR smart glasses imaging module development
2021	BCC2000 Plus professional version construction time-lapse camera launched
	ODM project : Development of American marine low-light imaging device
	National Taiwan University's education cooperation project "Online Camera Configuration Calculation Tool" launched
2022	Multi-purpose time-lapse camera series kit TLC2020 bundle pack launched
	Mass production and shipment of U.S. military low-light AR smart glasses imaging modules
	American marine low-light imaging device mass-produced and shipped
	National Taiwan University's construction-education cooperation project "Online Camera Configuration Calculation Tool" concluded
	National Taiwan University's construction and education cooperation project "Construction Engineering Camera Cloud Management Platform" launched
2023	The new generation of self-owned ASIC long-lasting time-lapse camera TLC300 is launched
	Solar charging pack (ASP1000-P) including rechargeable battery (MRB1000) launched
	4K cloud time-lapse camera TLC5000 & TLC5000 Pro launched
	UAV camera carrier and bi-optical camera case opening
	Cloud image recognition and content management platform launched
	National Taiwan University's construction and education cooperation project "AI construction engineering image

Year	R & D results
	recognition platform" launched
	Beijing University of Science and Technology's education cooperation project " AI Identification Application Platform" launched
2024	4K cloud-based construction engineering time-lapse camera BCC5000 sampling and trial production
	The self-developed "Military Low-light Imaging Device" sample was completed and participated in the AWE exhibition in the United States
	Mainly developed "UAV Tri-light Camera and Gimbal System" POC sample
	NTU's construction-education cooperation project "Construction site time-lapse photography AI image analysis system" launched
	The NTUST-Educational Cooperation Project "Low-Power Edge AI Camera" was launched
2025	The 'BCC5000 4K Cloud-based Time-lapse Camera for Architectural Engineering' is now officially available for global sale.
	German medical project "Head-mounted Alzheimer's disease treatment device" enters trial production.
	US startup's "smart toilet sharing platform" enters pilot production of hardware and app.
	The "Low-Power Edge AI Camera" was showcased at Embedded World in Nuremberg, Germany in March.
	The '4K Cloud-based Time-lapse Camera BCC5000' solution for architectural engineering was showcased at Computex Taipei in June and at the IBC Amsterdam in September.
	In September, the company exhibited its "Military Digital Starlight Night Vision Device" and "UAV Three-Light Camera and Gimbal System" solutions at the Taipei Defense Exhibition in June and the Dubai Aerospace Exhibition in November.

2. Future R&D plans and estimated R&D expenses

T Our company continues to deepen its expertise in imaging product development, applying our proprietary ASIC imaging modules to a range of products including time-lapse cameras, wireless electronic security peephole cameras, and outdoor surveillance cameras. We have established a cloud platform system to develop software services centered on time-lapse photography for architectural engineering projects. We are also collaborating with top domestic universities to develop AI analysis and recognition applications, enabling remote recording of project progress and monitoring of construction site safety. This forms a highly integrated imaging application ecosystem, enhancing the value of our products and services. Since 2024, the company has established a military division, investing in the development of dual-light/tri-light gimbal cameras for drones and

applying low-light camera technology to military and police night vision goggles. We are actively expanding our business related to military imaging products, with total R&D investment expected to account for approximately 5% to 10% of operating revenue.

4.4 External initiatives

Currently, the company has not signed any external economic, environmental or social regulations, principles or other initiatives, but it continues to implement various goals to help maintain environmental sustainability and create a sustainable future, such as supporting the United Nations' 17 sustainability goals development goals (SDGs), follow GRI Standards (GRI Sustainability Reporting Guidelines), and proactively submit corporate sustainability reports.

4.5 Organizational participation

The company participates in various activities of the associations or associations listed below. In addition to focusing on its own business operations, the company also actively participates in various activities of the associations or associations to understand the latest trends in industry development, and at the same time enhances mutual exchanges and cooperation with peers, so that Grow with each other :

Item	Name of association	Position
1	National Federation of Small and Medium Enterprises	General Member
2	National Federation of Small and Medium Enterprises Association Rock Award Association	General Member
3	National Federation of Innovation and Entrepreneurship of the Republic of China	General Member
4	Taipei Computer Association	General Member
5	Taipei Computer Business Association	General Member



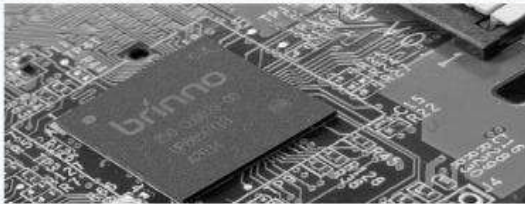
Camera Modules



Image Processing



Low Power Consumption



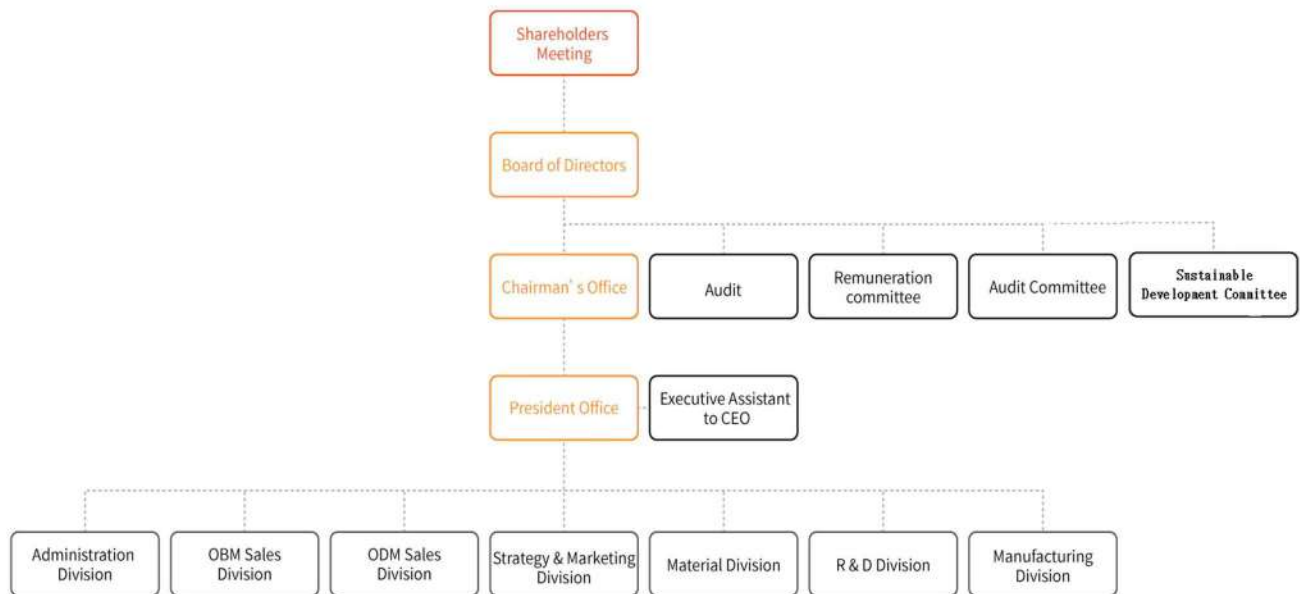
Camera Modules

Our lab has developed a unique set of camera modules with powerful image sensors that are both easy to integrate and extremely compact.

Our flexible modules provide clients with cost efficiency and fast turn around times.

5. Corporate Governance

5.1 Corporate Governance Structure



5.1.1 Board of Directors

● Members of the seventh board of directors :

Job Title	Name	Experience (Education)	Date of first Appointment	Date of Appointment
Chairman	Chen, Shih-Chen	Master of Business Administration at National Taiwan University Master of Business Administration at Fudan University Dept. of Electrical Engineering at National Taipei Institute of Technology Application Engineer of PTC INC. Senior Consultant of McDonnell Douglas Information Systems Limited- Pacific Chairman/ President of ERA Design Technology Co., Ltd.	2009.4.20	2025.6.13
Director	Chen, Chien-Chih	Sales Representative of Simpeliier International Co., Ltd. Business Manager of Daikin Construction Co., Ltd.	2013.3.10	

Job Title	Name	Experience (Education)	Date of first Appointment	Date of Appointment
Director	Chen, Chun-Cheng	Bachelor of Power Mechanical Engineering at National Tsing Hua University Business Manager of ERA Design Technology Co., Ltd. President of IRISTech Inc.	2019.6.26	
Independent Director	Hu, Szu-Jung	Executive Master of Business Administration at National Chengchi University Chief Financial Officer of (BVI) Capxon International Electronic Company Limited Taiwan Branch	2013.3.10	
Independent Director	Chang, Pao-tsai	Executive Class, Antai College of Economics and Management, Shanghai Jiao Tong University Independent Director of Apex Science & Engineering Corp. /Independent Director of Planet Technology Corporation / Independent Director of Excel Cell Electronic Co. Ltd. /Chairperson, Premier International Co., Ltd.	2022.6.17	
Independent Director	Jin, Wen-Heng	Loyola University of Chicago MBA Independent Director of Chip Hope Co. Ltd. /Independent Director of Edom Technology Co. Ltd. / Independent Director of Silergy Corp. /Independent Director of Pinan Technology Co., Ltd. /Legal representative of Golden Bridge Technology Co., Ltd. /Chairman of Kaiju Investment Co., Ltd..	2025.6.13	
Independent Director	Ye, Jia-Hao	Master of Business, National Taiwan University Vice Chairman of Deli Industrial Co. Ltd. /Chairman of Zhejiang Fufa Textile Co., Ltd./ Chairman of Hangzhou Deli Textile Co., Ltd.	2025.6.13	

- Remuneration policy for the highest governance unit and senior management: Please refer to pages 14~16 of the 2025 Annual Report.
- **Board of Directors Responsibilities, Board Member Diversity Policy and Implementation Status :**

The company's board of directors should guide the company's strategy, supervise the management, and be responsible to the company and shareholders. The various operations and arrangements of its corporate governance system should ensure that the board of directors exercises its powers in accordance with laws, the company's articles of association, or the

resolutions of the shareholders' meeting. According to the company's "Code of Corporate Governance Practice", the company's board of directors structure should determine the appropriate number of director seats for more than five people based on the company's business development scale and the shareholding status of its major shareholders, taking into account practical operational needs. The composition of the board of directors should consider diversity and formulate appropriate diversity policies based on its own operations, operating types and development needs, which should include but not be limited to the following two major standards :

1. Basic conditions and values : gender , age, nationality and culture, etc.
2. Professional knowledge and skills : professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industrial experience, etc.

Board members should generally possess the necessary knowledge, skills and qualities to perform their duties. In order to achieve the ideal goal of corporate governance, the board of directors as a whole should possess capabilities including operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market outlook, leadership and decision-making capabilities. The overall capabilities of the seventh session of the Board of Directors of the Company are as follows. Each director member has rich industry experience and has a good understanding of age, gender (5 males, 2 females), educational background (electromechanical, machinery, financial management and asset management), The combination of industrial experience (working as an engineer, chairman, general manager, etc. in technology companies in various industries) and independent director service tenure (one less than 4 years, two more than 4 years) is diversified and complementary, and can support the company Key elements to achieve medium- and long-term strategic goals and maintain sustainable development. All appointments to the board of directors are based on the principle of meritocracy, and the benefits of diversity of board members are fully taken into consideration based on objective conditions when considering candidates. Specific management objectives : 1. Each director has different relevant industry experience; 2. At least one female director. Achievements this year : 1. All board members have experience in different industries, and the achievement rate is 100%; 2. There are 2 female directors, and the achievement rate is 100%. The diversified core capabilities of the current directors are disclosed as follows :

Name	Title	Gender	Age	Service Tenure	Industry Experience	Professional Skills
Chen, Shih-Che	Chairman	M	51~60	>8 years	Photoelectricity /Information	- Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead Make Policy Decisions

Name	Title	Gender	Age	Service Tenure	Industry Experience	Professional Skills
Chen,Chien-Chih	Director	M	51~60	>8 years	Information /Technology	- Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead - Make Policy Decisions
Chen,Chun-Cheng	Director	M	51~60	>8 years	Information /Machinery	- Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead - Make Policy Decisions
Hu, Szu-Jung	Independent Director	F	61~70	5~8 years	Electronics /Photoelectricity	- Accounting and Financial Analysis - Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead - Make Policy Decisions
Chang, Pao-tsai	Independent Director	F	51~60	1~4 years	Business Management /Engineering Services	- Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead - Make Policy Decisions
Jin,Wen-Heng	Independent Director	M	51~60	1~4 years	Business Management /Investment	- Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead

Name	Title	Gender	Age	Service Tenure	Industry Experience	Professional Skills
Ye, Jia-Hao	Independent Director	M	41~50	1~4 years	Textile	- Operational Judgment - Management Administration - Crisis Management - Knowledge of the Industry - International Market Perspective - Lead

● The operation of the board of directors and the education and training of board members :

The board of directors will meet five times in 2024. The attendance of directors is as follows. When a motion is suspected of being detrimental to the interests of the company, directors with relevant interests shall not participate in the discussion or vote, and shall recuse themselves from the motion and may not exercise voting rights on behalf of other directors. The recusation of interests shall be recorded in the minutes of the board meeting :

Job title	Name	Actual Attendance	Number of Delegated Attendances	Actual Attendance Rate (%)	Remark
Chairman	Chen, Shih-Che	6	-	100%	-
Director	Chen, Chien-Chih	6	-	100%	-
Director	Chen, Chun-Cheng	6	-	100%	-
Independent Director	Hu, Szu-Jung	6	-	100%	-
Independent Director	Chang, Pao-tsai	6	-	100%	-
Independent Director	Li, Hsiao-Lin	2	1	66.67%	2025/6/13 Assignment
Independent Director	Jin, Wen-Heng	3	-	100%	2025/6/13 Re-elected
Independent Director	Ye, Jia-Hao	3	-	100%	2025/6/13 Re-elected

In 2025, board members will be arranged to undergo relevant sustainable development education training courses. The training time and course content are as follows :

Name	Period		Training Institution	Course Name	Hours
	Start Date	End date			
Chen, Shih-Che	2025/04/18	2025/04/18	Taipei Foundation of Finance	2025 ESG Sustainability Summit: Net Zero Sustainability New Strategy-Challenges and Opportunities for ESG to Become Corporate DNA	3
	2025/04/18	2025/04/18	Taipei Foundation of Finance	2025 ESG Sustainability Summit: Net Zero Sustainability New Strategy-Corporate Governance and Sustainability Information Disclosure.	3
Chen, Chien-Chih	2025/04/18	2025/04/18	Taipei Foundation of Finance	2025 ESG Sustainability Summit: Net Zero Sustainability New Strategy-Challenges and Opportunities for ESG to Become Corporate DNA	3
	2025/04/18	2025/04/18	Taipei Foundation of Finance	2025 ESG Sustainability Summit: Net Zero Sustainability New Strategy-Corporate Governance and Sustainability Information Disclosure.	3
Chen, Chun-Cheng	2025/07/10	2025/07/10	Securities and Futures Market Development Foundation	Challenges and opportunities of sustainable development paths and an introduction to greenhouse gas inventory	3
	2025/07/25	2025/07/25	Securities and Futures Market Development Foundation	The Century War of Wafers	3
Hu, Szu-Jung	2025/03/13	2025/03/13	Securities and Futures Market Development Foundation	The Century War of Wafers - SMC's Key Technologies and Business Opportunities Leading the World	3
	2025/07/25	2025/07/25	Securities and Futures Market Development Foundation	The Century War of Wafers	3
	2025/08/13	2028/08/13	BCSD Taiwan	Forum on "Green and Transitional Finance: Policies, Practices and Future of Green Securities"	3
Chang, Pao-tsai	2025/07/09	2025/07/09	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6
Jin, Wen-Heng	2025/02/24	2025/02/24	Greater China Financial and Economic Development Association	Trump's new tariff policy and global economic changes	3
	2025/03/27	2025/03/27	Greater China Financial and Economic Development Association	Corporate Cognition and Strategies in the New Landscape	3
	2025/08/20	2025/08/20	Securities and Futures Market Development Foundation	Taiwan PMI manufacturers' operating strategies and outlook for the second half of the year under Trump's	3

Name	Period		Training Institution	Course Name	Hours
	Start Date	End date			
				reciprocal tariff storm.	
Ye, Jia-Hao	2025/09/19	2025/09/19	Taiwan Corporate Governance Association	How directors and supervisors review internal controls and internal audits	3
	2025/09/19	2025/09/19	Taiwan Corporate Governance Association	Analysis of International IFRS Sustainable Disclosure Standards and Corresponding Corporate Response Strategies	3

● Board of Directors Evaluation

"Board of Directors Performance Evaluation Methods" formulated by the company on August 7, 2020, an internal board of directors performance evaluation should be performed at least once a year, including self-evaluation of the company's board of directors, individual board members and functional committees. The results of the 2025 Board of Directors and Functional Committee performance evaluation have been reported at the first Board of Directors meeting in 2026(March 10, 2026).

The executive unit of the company's board of directors will issue an evaluation questionnaire in the first quarter of each year. Each question is divided into five categories according to the status of "strongly disagree", "disagree", "normal", "agree" and "strongly agree". Level, each director can get 1, 2, 3, 4, and 5 points respectively according to the status of the report. After collecting the valid questionnaires, the average score of each question and aspect will be calculated and converted into a percentage. Those with scores above 90%, 80% to less than 90%, 70% to less than 79% and below 70% will have the self-evaluation results. Each is "Excellent", "Good", "Acceptable" and "To be improved". The evaluation results are summarized as follows :

1. Self-evaluation of the performance of the board of directors :

The board of directors' performance evaluation indicators include five major aspects and a total of 45 questions. All six questionnaires have been collected. The evaluation results are as follows :

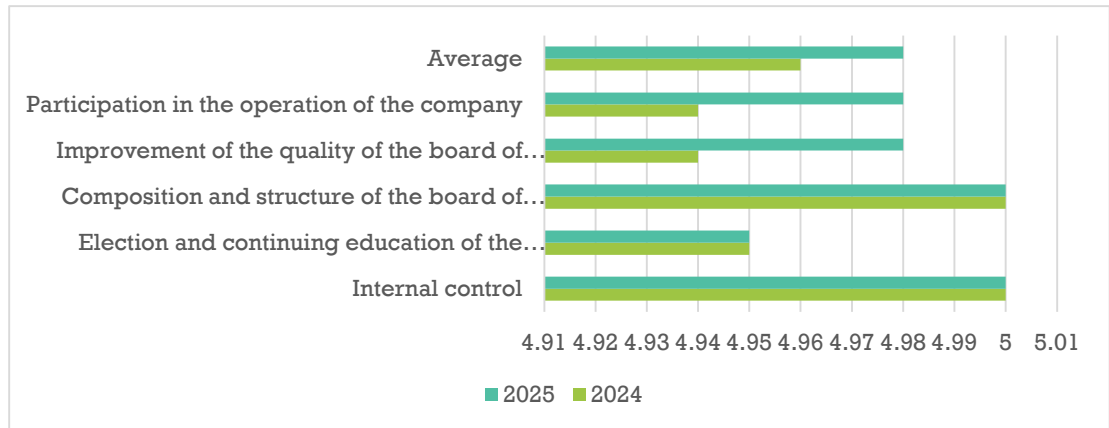
90% or above (excellent) : 45 questions

The evaluation results of each director are as follows, which shows that the board of directors has the responsibility to guide and supervise the company's strategy, major business and risk management, and can establish an appropriate internal control system.

Five aspects of self-evaluation	Number of Questions	Average Rating	Percentage	Evaluation Result
Participation in the operation of the company	12	5.00	100.0%	Excellent
Improvement of the quality of the board of directors' decision making	12	4.90	99.0%	Excellent
Composition and structure of the board of directors	7	5.00	100.0%	Excellent

Election and continuing education of the directors	7	4.98	99.6%	Excellent
Internal control	7	4.98	99.6%	Excellent

The comparison of the before and after annual ratings is as follows :



2. Self-evaluation of board member performance :

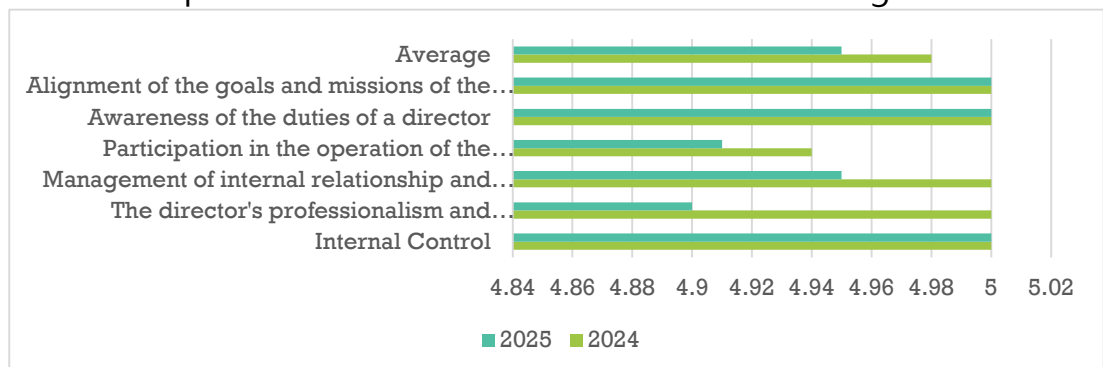
The performance evaluation indicators for board members include six aspects and a total of 23 questions. All six questionnaires were collected. The evaluation results are as follows :

90% or above (excellent) : 23 questions

The evaluation results of each director are as follows, which show that the directors have positive evaluations of the efficiency and effectiveness of the operation of various indicators.

Six aspects of self-evaluation	Number of Questions	Average Rating	Percentage	Evaluation Result
Alignment of the goals and missions of the company	3	5.00	100.0%	Excellent
Awareness of the duties of a director	3	5.00	100.0%	Excellent
Participation in the operation of the company	8	4.91	98.2%	Excellent
Management of internal relationship and communication	3	4.95	99.0%	Excellent
The director's professionalism and continuing education	3	4.90	98.0%	Excellent
Internal Control	3	5.00	100.0%	Excellent

The comparison of the before and after annual ratings is as follows :



3. Self-evaluation of the performance of the audit committee :

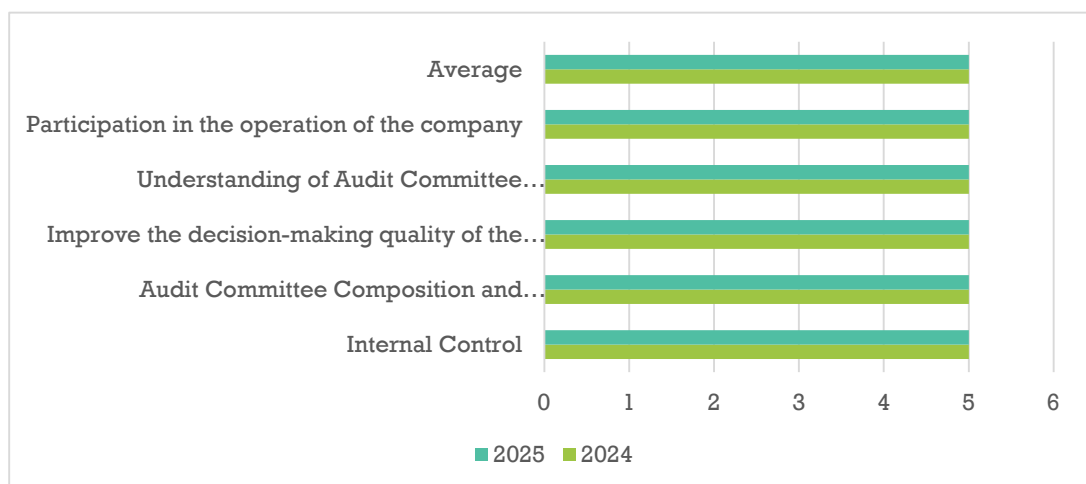
The performance evaluation indicators of the Audit Committee include five aspects and a total of 22 questions. All three questionnaires were returned. The evaluation results are as follows :

90% or above (excellent) : 22 questions

The evaluation results of each independent director are as follows, which shows that the overall operation of the audit committee is perfect, meets the requirements of corporate governance, and effectively enhances the functions of the board of directors.

Five aspects of self-evaluation	Number of Questions	Average Rating	Percentage	Evaluation Result
Participation in the operation of the company	4	5.00	100.0%	Excellent
Understanding of Audit Committee Responsibilities	5	5.00	100.0%	Excellent
Improve the decision-making quality of the audit committee	7	5.00	100.0%	Excellent
Audit Committee Composition and Member Selection	3	5.00	100.0%	Excellent
Internal Control	3	5.00	100.0%	Excellent

The year-to-year comparison before and after is as follows :



4. Self-evaluation of the performance of the Remuneration Committee :

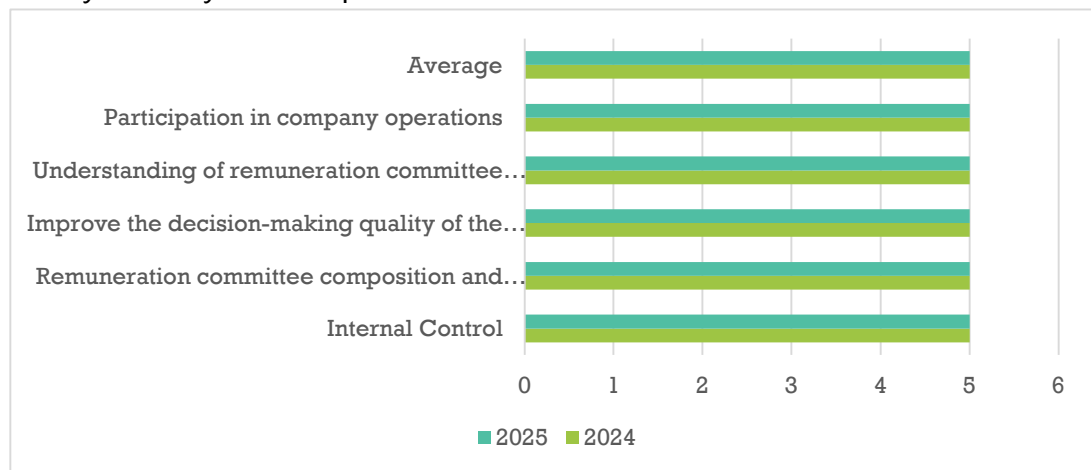
The performance evaluation indicators of the remuneration committee include four major aspects and a total of 20 questions. All three questionnaires have been collected. The evaluation results are as follows : 90% or above (excellent) : 20 questions

The evaluation results of each independent director are as follows, which shows that the overall operation of the salary and remuneration committee is perfect, meets the requirements of corporate governance, and effectively enhances the functions of the board of directors.

Five aspects of self-evaluation	Number of Questions	Average Rating	Percentage	Evaluation Result
Participation in company operations	4	5.00	100.0%	Excellent

Five aspects of self-evaluation	Number of Questions	Average Rating	Percentage	Evaluation Result
Understanding of remuneration committee Responsibilities	5	5.00	100.0%	Excellent
Improve the decision-making quality of the remuneration committee	6	5.00	100.0%	Excellent
Remuneration committee composition and member Selection	4	5.00	100.0%	Excellent
Internal Control	1	5.00	100.0%	Excellent

The year-to-year comparison before and after is as follows :



5.1.2 The Audit Committee

The Audit Committee assists the Board of Directors in performing its supervisory responsibilities and is responsible for the tasks assigned by the Company Law, the Securities and Exchange Law and other relevant laws. The operation of the audit committee is to supervise the proper presentation of the company's financial statements, the selection (dismissal), independence and performance of certified accountants, the effective implementation of the company's internal controls, the company's compliance with relevant laws and regulations, the management and control of the company's existing or potential risks, etc. for the main purpose. At the end of 2025, the company's audit committee consisted of four independent directors including Hu,Szu-Jung, Chang,Pao-tsai、Jin,Wen-Heng and Ye,Jia-Hao. Within the scope of its authority, department managers, internal auditors, accountants, legal advisors or others may be invited to attend meetings and provide relevant information. The Audit Committee will meet four times in 2025, and the attendance details are as follows :

Job title	Name	Actual Attendance	Number of Delegated Attendances	Actual Attendance Rate (%)	Remark
Convener	Hu,Szu-Jung	5	-	100%	
Member	Chang,Pao-tsai	5	-	100%	

Member	Li,Hsiao-Lin	2	1	66.67%	2025/6/13 Assignment
Member	Wen-Heng	2	-	100%	2025/6/13 Re-elected
Member	Ye,Jia-Hao	2	-	100%	2025/6/13 Re-elected

5.1.3 Remuneration Committee

In view that the salary and remuneration system is an important part of corporate governance and risk management, in order to strengthen corporate governance and improve the company's salary and remuneration system for directors and managers, the company has established a salary and remuneration committee under the board of directors in accordance with the law, and formulated organizational rules for the company's salary and remuneration committee. , to follow.

At the end of 2025, the company's salary and remuneration committee currently consists of four independent directors including Chang,Pao-tsai, Hu,Szu-Jung, Jin,Wen-Heng and Ye,Jia-Hao. Within the scope of their authority, directors, relevant department managers, special assistants to the general manager, internal auditors, paid or unpaid consultants or other relevant personnel may be invited to attend meetings and provide relevant necessary information. However, discussions and voting should be After leaving the meeting, the company may also invite accountants and legal advisors appointed by the company to attend the meeting to provide consultation. If necessary, external experts and scholars may also be invited to attend the meeting. The Salary and Remuneration Committee will meet twice in 2024 , and the attendance details are as follows :

Job title	Name	Actual Attendance	Number of Delegated Attendances	Actual Attendance Rate (%)	Remark
Convener	Chang,Pao-tsai	2	-	100%	
Member	Hu,Szu-Jung	2	-	100%	
Member	Li,Hsiao-Lin	1	-	100%	2025/6/13 Assignment
Member	Wen-Heng	1	-	100%	2025/6/13 Re-elected
Member	Ye,Jia-Hao	1	-	100%	2025/6/13 Re-elected

5.1.4 Sustainable Development Committee and Dedicated Units

In August 2025, our company established a "Sustainability Development Committee" under the Board of Directors. According to our "Sustainability Development Committee Organizational Regulations," the committee will convene at least once a year. The committee must have at least three members, appointed by the Board of Directors. Committee members should possess professional knowledge and capabilities in corporate sustainability, and at least one director must participate in supervision. The term of office for committee members is the same as the term of the Board of Directors that appointed them.

The first Sustainability Development Committee consists of Chen,Chien-Chih, Ye,Jia-Hao and Chou, Yu Ching. Their professional qualifications and experience are as follows:

Job title	Name	Sustainability expertise and capabilities
Convener (Director)	Chen,Chien-Chih	Holding a Net Zero Carbon Planning Manager certification and possessing professional knowledge and skills related to corporate governance and net zero carbon planning management.
Member (Independent Director)	Ye,Jia-Hao	Possesses practical experience in corporate governance, environmental conservation, energy conservation and carbon reduction technologies, and energy management in the manufacturing sector of listed companies.
Member (Strategic & Brand Marketing Division Senior Manager)	Chou, Yu Ching	Possesses practical experience in community engagement and product management.

The Sustainability Committee, authorized by the Board of Directors, shall faithfully perform the following duties with the care of good management:

1. Formulate, promote, and strengthen the company's sustainability policies, annual plans, and strategies.
2. Review, track, and revise the implementation and effectiveness of sustainability initiatives.
3. Supervise matters related to sustainability disclosure and review sustainability reports.
4. Supervise the implementation of the company's sustainability code of conduct and other sustainability-related work resolved by the Board of Directors.

The Chairman of the Committee may, depending on the company's size, industry nature, the need for IFRS sustainability disclosure guidelines, or other circumstances requiring sound sustainability management, appoint management personnel to oversee and supervise the Committee's work to ensure the advancement of the company's sustainability-related work. The appointed management personnel may, as needed to advance the work, form cross-departmental task forces covering corporate governance, environmental sustainability, social welfare, and sustainability disclosure, and appoint group leaders and personnel for each task force. This committee, with appointed managers, is responsible for overall management and supervision, integrating the annual plans and implementation results compiled by each task force and submitting them to the committee, as well as coordinating and tracking the implementation of the annual plans agreed upon by the committee by each task force. The Sustainable Development Committee will meet once in 2025; attendance is as follows:

Job title	Name	Actual Attendance	Number of Delegated Attendances	Actual Attendance Rate (%)
Convener	Chen,Chien-Chih	1	-	100%
Member	Ye,Jia-Hao	1	-	100%
Member	Chou, Yu Ching	1	-	100%

In order to ensure that the expectations of all stakeholders are met, the company will adhere to the concept of enhancing corporate competitiveness and taking into account the sustainable development of society, formulate sustainable development policies, and implement corporate governance, develop a sustainable environment, safeguard social welfare and strengthen sustainability. Development information reveals four major principles and demonstrates the determination to achieve sustainable development :

Item	Important Content
Implement Corporate Governance	· Respect the rights and interests of stakeholders and respond appropriately to important issues of concern to stakeholders. · Establish an effective corporate governance structure to improve corporate governance. · Avoid unfair competition and fight against bribery and corruption to create a level playing field.
Develop a Sustainable Environment	· Comply with environmental regulations and properly protect the natural environment. · Committed to improving the utilization efficiency of various resources and adopting appropriate pollution prevention measures. · Assess the risks and opportunities that climate change may pose to operations and take relevant response measures.
Maintain Social Welfare	· Comply with relevant labor laws and regulations and respect basic labor human rights principles to protect the legitimate rights and interests of employees. · Provide employees with a safe and healthy working environment and establish a good communication mechanism. · Ensure the quality of products and services in accordance with government regulations and industry regulations. · Respect and protect the privacy rights of customers, and cooperate with suppliers to jointly strive to improve sustainable development. · Participate in public welfare activities related to communities and charity groups from time to time.
Strengthen Information Disclosure on Sustainable Development	· Full disclosure of relevant and reliable sustainable development-related information in accordance with relevant laws and regulations to enhance information transparency.

The company's "General Manager's Office" is the coordinating unit for promoting sustainable development. It is responsible for promoting environmental, social or corporate governance-related issues related to the company's operations. Each relevant business unit is dedicated to the development and promotion of sustainable development in various aspects. Actively ensure that the four major principles of corporate sustainable development can be gradually improved and implemented, and report to the board of directors on the promotion of sustainable development once a year. The board of directors will supervise the strategies and goals, management principles and promotion results of sustainable development, and propose improvement suggestions and conduct implementation when necessary. Follow up.

5.1.5 Internal Audit

● Internal audit organization :

The purpose of the company's internal audit is to inspect the company's operations and evaluate the inspected content to confirm the effectiveness of the operation control, assist the managers of each unit to understand the timeliness of their employees' business processing, and verify whether each operation complies with laws and regulations and the company's The provisions of internal regulations; the basic purpose is to detect errors and fraud, and the positive purpose should be to promote the overall operating efficiency of the company. The company has an audit office directly under the board of directors and a full-time internal audit supervisor.

● Operation of internal audit :

1. The company's internal auditors uphold the spirit of detachment and independence, and perform their duties with an objective and impartial stance. After the stage work is completed, the management should be notified of the facts collected during the audit process, and the conclusions and recommendations obtained. The audit report shall be delivered to each independent director for review before the end of the following month.
2. Audit operations include periodic and ad-hoc audits. For periodic audits, an audit plan is drawn up based on the risk assessment results before the start of the year. After review by the audit committee, the plan is implemented according to the plan after being passed by the board of directors. In addition, ad hoc irregular audits will be conducted based on actual needs.
3. The auditors review the results of the self-assessment of each department' s annual internal control system. The review results, together with the improvement of internal control deficiencies and abnormal matters discovered by the auditors, are summarized and reported to the audit committee for review before being submitted to the board of directors for resolution. The main basis for the board of directors and general manager to evaluate the effectiveness of the overall internal control system and issue a statement on the internal control system.

5.2 Honesty and integrity

The company has set up an "Administrative Management Office" as the company's dedicated unit to promote honest management, responsible for formulating and supervising the implementation of measures related to honest management. In 2016, the company approved the formulation of the "Code of Integrity Business" and "Code of Ethical Conduct" through a resolution of the board of directors. In 2020, the company established a reporting system and set up a reporting mailbox on the company's website. If there are reports from internal and external personnel of the company, please follow the scope of the reports and the procedures set out in the company website : Investor Relations > Corporate Governance > Company Rules : "Measures for Handling Report Cases" and send a letter directly to the report mailbox admin@brinno.com. The relevant integrity management implementation status is summarized in the following table :

Item	2025 Execution Plan	Implementation Status in 2025
1	Establish a dedicated unit under the board of directors to promote corporate integrity management, and formulate integrity management policies and prevention plans.	The company designated the "Administrative Management Office" as a full-time unit to promote corporate integrity management, and submitted a report to the board of directors on the implementation of integrity management on May 2, 2025.
2	Strengthen the disclosure of the content of its integrity management code and promote the results on the company's website and public information observatory.	The company discloses the contents of the "Integrity Business Code" and "Integrity Management Policy and Prevention Plan" on the company's website and public information observatory. It also discloses the results of the promotion on the company's website and annual shareholders' meeting report every year for shareholders and the investing public to inquire.
3	The company handles reporting cases in accordance with its handling methods.	In 2025, no reporting cases were received in the reporting mailbox on the company's website .
4	The company regularly holds integrity management education and training.	In March 2025, the company conducted an internal promotion on integrity management (including topics such as integrity management from the perspective of the supply chain, new horizons of corporate responsibility—corporate integrity management and human rights, and business bribery and integrity management), with a total of 65 participants. In 2025, one employee attended a

Item	2025 Execution Plan	Implementation Status in 2025
		Digiwin Computer course on "Information Security," totaling 3.5 training hours. One employee participated in external training courses organized by the Accounting Research and Development Association, covering topics such as "Corporate Governance Literacy and Practical Financial Risk Assessment Required for Internal Audit Functions," "Legal Liability and Case Analysis of Workplace Bullying in Enterprises," and "Legal Liability and Case Analysis of Trade Secret Protection in Enterprises," totaling 12 training hours. One employee attended online courses offered by YanGuo Learning, including "Labor Standards Act Red Lines Not to Cross! Compliance Risks HR and Supervisors Must Know," totaling 2 training hours. Additionally, one employee participated in an online course organized by the Institute of Internal Auditors of the Republic of China on "Common Deficiencies and Practices in Information Internal Control Audits of Listed Companies," totaling 6 training hours.

5.3 Compliance with Laws

Legal compliance is the core requirement for business operations. The company will uphold this business philosophy. Board members and all supervisory employees will always pay attention to legal developments within their scope of responsibility to avoid illegal incidents that damage the brand and goodwill that the company has worked hard to build. , huge fines or compensation will erode the company's profits and even shareholders' rights. The company will have no major administrative fines in terms of products, environment and society in 2025 (Materiality Criterion: The severity of the incident is such that it has a significant impact on the company's operations, financial condition, reputation, or environment, or the amount of the fine exceeds NT\$200,000), and will continue to be committed to complying with various laws and regulations to achieve sustainable development. The relevant integrity management implementation status is summarized in the following table :

Item	2025 Execution Plan	Implementation Status in 2025
1	Conducting internal control self-assessment, a "Legal Compliance Self-Assessment Form" is created for each unit to fill in the self-assessment.	In the 2025 internal control self-assessment, each unit has taken stock of the names of laws and regulations related to the business it undertakes and confirmed that it has complied with these laws.
2	The company regularly holds legal compliance	On 2025/4/7, the common patterns of insider shareholding change reporting violations of the Securities and Exchange Act were notified by e-mail to insiders of the affiliated companies, a

Item	2025 Execution Plan	Implementation Status in 2025
	education training or promotions.	total of 12 people. - On 2025/3/11, the company uploaded a video-based advocacy course to YouTube and provided the link via e-mail to all insiders and employees for viewing. The course topics included relevant laws and case analyses on insider trading, practical measures for compliance with insider trading regulations, and animated short films. A total of 70 participants joined, with the course lasting approximately 60 minutes. The video file was made available for free download. - On 2025/7/22, the company registered two participants for the physical course "Advocacy Seminar on Shareholding of Insiders of OTC and Emerging Companies," organized by the Taipei Exchange. The course covered topics such as relevant laws and case analyses on stock price manipulation, insider trading, acquisition of large shareholdings and treasury stock, and short-swing profit disgorgement. The total course duration was approximately 195 minutes. - On 2025/10/ 22 According to Article 10 of the newly revised Corporate Governance Code: Directors shall not trade stocks during the closed period of thirty days before the announcement of the annual financial report and fifteen days before the announcement of each quarterly financial report. Each director was reminded by e-mail that he cannot trade the company's stocks and convertible bonds during this period, a total of 7 people.

5.4 Intellectual property management

In order to build a solid intellectual property portfolio, internally, the company has designed multiple mechanisms to encourage innovation and continue to encourage employees to submit invention applications; at the same time, it has established a systematic patent intellectual property management system, supplemented by a hierarchical review evaluation process, taking into account employee patent applications and quality. Externally, it maintains close contact and technical exchanges with patent authorities in major local and foreign markets to assist patent review committee members to better understand the company's technical content, in order to improve review efficiency and obtain high-quality patent protection.

5.4.1 Patent Protection Measures

In order to strengthen Brinno's leading position in the industry and maintain its hard-won advanced technological achievements, the company formulated an intellectual property strategy that combines the company's operating goals and R&D resources, and established an operating model to

create company value through intellectual property rights, which not only protects the company's operations Freedom, on the other hand, can also enhance competitive advantage and can be invoked to help companies make profits.

The company's intellectual property management strategy mainly includes patent territory deployment strategy, combat patent mining and creation, patent application territory expansion and patent territory review and reorganization, etc., through implementation and protection at the executive level such as review mechanism, reward system, publicity and education, and talent training. The company's R&D achievements and technological leadership.

5.4.2 Business Secret Protection

Business secrets are related to the company's competitive advantages such as technological leadership, manufacturing excellence, and customer trust. They are not only focused on the protection of specific intellectual assets. In order to comprehensively and effectively manage business secret innovation, the company has established "Business Secret Implementation Practices" to record and integrate the business secrets that have the company's competitive advantages.

Especially for ODM customer projects, this can enhance customer recognition. If the company is unable to obtain or maintain authorization for specific technology or intellectual property, or fails to prevent the company's intellectual property rights from being infringed, and related infringement litigation occurs as a result, it may (1) causing the company to be unable to manufacture specific products, sell specific services, or use specific technologies; (2) weaken the company's competitiveness against competitors who benefit from infringement of the company's intellectual property rights, thus reducing the company's opportunities to generate revenue .

5.4.3 Execution situation

The company has reported matters related to intellectual property rights to the board of directors' report on November 8, 2024 :

In recent years, in order to promote the application of time-lapse photography in the construction market, the company has automatically generated time-lapse video images. Sensor's low-light shooting capabilities and wide dynamic effects, Technological innovations such as ultra-efficient power saving actively enhance innovation capabilities by integrating cross-department innovation momentum. In order to provide customers with a better user experience and more considerate services, we actively develop innovative patent reward programs and continue to accumulate intellectual property energy.

Entrusted Yuanshuo Patent Office to plan and manage patent rights and trademarks since 2018.

- In 2019, the patent award management measures will be completed and a patent committee will be established. Encourage employee technology

research and development and innovation to strengthen the company's competitiveness. In terms of patent management, the company first establishes a patent committee with the heads of the R&D unit, business unit, and brand marketing unit. The R&D unit takes the lead and accepts applications. After review by the committee, it determines whether the application is of value and significance, as well as the applied project and region. Report to the general manager for approval.

- In 2020, the company announced the implementation of the "Patent Reward Management Measures" and implemented business secret management. The company's employee work rules and employment contracts stipulate the following :

- (1)Employees have the obligation to keep personal business and company business secrets confidential.
- (2)Employees are not allowed to leak any business secrets after taking office or leaving the company. Otherwise, the company not only has the right to remove them from office, but also has the right to legally trace and compensate the company for losses.
- (3)Employees of the employed company shall not disclose or use the business secrets owned by the former employer.

"Understanding Intellectual Property Rights" education and training course will be held on April 16, 2021, to strengthen the company's awareness and understanding of intellectual property protection.

- Convene an annual patent review meeting on October 3, 2023, to decide on next year' s patent enforcement policy, and start issuing patent e-newsletters from time to time in 2023 to update patent policies and patent case publicity in real time.
- Starting from 2022, patent e-newsletters will be issued from time to time to update patent policies and promote patent cases in real time :
 - (1)On June 15, 2022, the President announced amendments to some provisions of the Copyright Act.
 - (2)On November 10, 2022, the revised "Patent Examination Standards", Part 1, Procedural Examination and Patent Rights Management were shared and became effective on December 10, 2022.
 - (3)Sharing the draft amendments to some provisions of the "Patent Law" and "Trademark Law" on April 7, 2023
 1. Added that schools can reasonably use other people' s works for distance learning for registered students.
 2. Non-profit distance teaching may use other people' s works and must pay royalties for use.
 3. Compilers of updated textbooks can transmit electronic files to teachers and students for use
 4. Add the National Library' s ability to digitally reproduce collections of works and provide in-library online reading

5.4.4 Specific Results :

Patent management plan and implementation status of this year : (as of October 2025)

1. The number of registered patents (including extensions) reaches 18 in 7 countries :

There are 9 pieces from Taiwan, 3 pieces from China, 2 pieces from the United States, 1 piece from the European Union, and a total of 3 pieces from Britain, Germany, and France.

2. The number of registered trademarks reaches 7 in 5 countries :

1 piece from Taiwan, 2 pieces from China, 1 piece from the United Kingdom, 2 pieces from the United States, and 1 piece from the European Union.

The research and development results of the company's brand products are developed around the core technology of "time-lapse photography". Each series of brand products win awards at home and abroad every year, winning recognition from the international IT industry.

As of the end of 2025, a total of 18 domestic and foreign patents have been applied for and maintained effectively for key technologies, mainly 4 in "time-lapse photography", 9 in "anti-theft cat-eye cameras", and 3 in "accessory series" There are 2 pieces of "electronic locks". Details are as follows :

	Taiwan	China	France	USA	European Union	U.K.	Germany	Total
Time Lapse Camera Series	2	-	-	1	1	-	-	4
Smart Home Security	4	1	1	1	-	1	1	9
Accessory fixtures	2	1	-	-	-	-	-	3
Electronic locks	1	1	-	-	-	-	-	2
Total	9	3	1	2	1	1	1	18



6.Sustainable Development

In order to actively participate in open bidding for government procurement, our company often incorporates corporate social responsibility (CSR) indicators into the evaluation criteria for winning bids based on the most favorable bids. This includes implementing green procurement. Therefore, our company prioritizes the procurement of green products to respond to the government's encouragement of green product production and promote a culture of green product consumption, thereby achieving environmental protection benefits. The amount of green products procured in 2024 and 2025 was NT\$ 457,335 and NT\$668,753, respectively.

6.1 Supplier Management

The company's procurement policy is to obtain goods and services that meet quality requirements in the correct quantity and at fair and reasonable prices within the time required from qualified suppliers. When purchasing, we will conduct inquiries, comparisons, price negotiations and other procedures with qualified suppliers in accordance with regulations to ensure the rationality of the purchase price. In addition, the company maintains normal communication channels with its suppliers to safeguard the reasonable rights and interests of both parties on the basis of mutual trust and reciprocity. The company's top priority when selecting suppliers is stable quality and timely service. It maintains a good and stable cooperative relationship with its main raw materials and suppliers, and fully cooperates and obtains supplies. The company has mastered the basic sources and related information of the main raw materials. Production technology, so there will be no supply shortage or interruption.

In order to ensure the right quality, right price, timely and appropriate supply for production operations and the needs of each purchasing unit, the company has formulated a "supplier management evaluation operation" to regularly evaluate the delivery quality, delivery time, price and service of suppliers. Evaluate attitudes and sustainability aspects :

1. **Quality** : Control the defective rate of incoming materials within 2%.
 - (1) To maintain long-term supplier relationships to maintain stable quality, we plan to complete the establishment of a qualified supplier system (PVL-Prefer Vendor List).
 - (2) Set quality standards : The defective rate of materials used shall not exceed 2%, the return rate shall not exceed 2 times within three months, and the manufacturer will be placed on the watch list if QC returns it three times within half a year.
 - (3) Regular annual audits or spot checks on the top ten suppliers.
2. **Delivery** : Update the procurement plan for the next quarter every month, track procurement shortages every week, and the planned procurement delivery date reaches 95%.
3. **Cost** : Continuously improve internal processes and reduce inventory to reduce inventory turnover days and increase cash flow turnover.

4. Establish risk control :

- (1) Establish a QPR mechanism (quarterly procurement review), such as material input arrangements, purchasing prices and inventory levels.
- (2) Use ISO qualified and certified suppliers and conduct re-inspections every three years.
- (3) Add alternative manufacturers to avoid a single manufacturer, such as plastic casings.
- (4) Establish alternative materials, increase material flexibility, and inspect progress quarterly.
- (5) Safety stock : Establish safety stock for important parts.
- (6) Start the scoring mechanism of the incoming material inspection system, and check supplier delivery dates, frequency of defects, number of returns and other items every year.
- (7) Screening of spot manufacturers, mainly using manufacturers with a credit foundation for multiple transactions to reduce risks.

In addition, the company has established management policies for suppliers in environmental protection, occupational safety and health or labor rights in accordance with Article 25 of the "Code of Practice for Sustainable Development", and has successively completed the revision of the company's "Supplier Management Evaluation Work" and "Supplier Basics" Information Questionnaire" and the formulation of "Supplier Social Responsibility, RoHS Banned Substances and Conflict Ore Management Commitment Letter" and other system designs. Subsequent operations and implementation will be based on this system :

1. Suppliers newly registered in the "Qualified Supplier List" are urged to comply with sustainable development, RoHS banned substances and conflict minerals management regulations, and sign the "Supplier Social Responsibility, RoHS Banned Substances and Conflict Minerals Management Commitment Letter" or obtain. The standard signed document provided by the supplier.
2. Include suppliers' implementation of environmental protection, occupational safety and health, or labor rights into evaluation items for new supplier introduction and subsequent supplier regular material input evaluation (sustainability-oriented). Those who do not meet the standard requirements will receive follow-up counseling and follow-up improvements.
3. Add to the supplier contract that the seller cooperates with the buyer to sign the "Supplier Social Responsibility, RoHS Banned Substances and Conflict Ore Management Commitment". If the seller violates the terms of the commitment and causes significant environmental and social consequences to the supply source community, When affected, the buyer may terminate or cancel the contract and other terms at any time.

The Procurement Department has received the "Supplier Social Responsibility, RoHS Banned Substances and Conflict Ore Management" commitment letters signed back by suppliers such as Tianhao, Dehui and Shengyi or obtained the standard signed documents provided by the suppliers, and has reviewed these suppliers. The suppliers are evaluated for their compliance with

labor, human rights, environmental protection, safety or health and other relevant norms. The evaluation results are qualified, confirming that these suppliers' actions do not have significant adverse effects on the environment and society.

In the field of electronic system manufacturing and sales, risk management of key materials (such as semiconductor wafers, active/passive components, and precious metals) directly affects a company's order fulfillment and profitability. The following is a description of our company's risk management for key materials in this electronic system manufacturing industry:

1. Characteristics of Key Materials in the Electronic Industry: The supply chain of electronic system products is highly sophisticated and vulnerable. Risk management should focus on the following characteristics: (1) High dependence on customized processes: For example, IC process chips are supplied by different wafer foundries; (2) Short lifecycle: Materials or components may become obsolete quickly due to technological iterations; (3) Long lead times: The time from order placement to delivery of key components may be more than six months.
2. Core Risk Management Framework: From manufacturing to sales, (1) Technical defenses at the manufacturing end: Risk considerations are incorporated into the design phase, rather than only addressed at the procurement phase; Component selection prioritizes standard components with a second source, avoiding the use of orphan components (exclusively supplied with no substitutes); When a certain material is in short supply, the R&D team must have the ability to quickly modify the circuit board design to accommodate alternative components. (2) Supply chain resilience strategy: Establish safety stock in addition to regular production and require suppliers to build up inventory to cope with sudden logistical disruptions; (3) Risk transfer and commitment at the sales end: Add force majeure clauses to sales contracts and clearly define exemption clauses for delayed delivery due to global material shortages; in response to drastic fluctuations in material prices (such as copper, lithium, and gold), add flexible pricing mechanisms to contracts and set price linkage mechanisms to protect manufacturers' gross profits.

The percentage of our Tier 1 supplier locations audited in the Responsible Business Alliance (RBA) Effectiveness Audit Procedure (VAP) or equivalent procedures in fiscal year 2015 (by all locations and high-risk locations), the non-compliance rate of Tier 1 suppliers for priority non-compliance and other non-compliance with the Responsible Business Alliance Effectiveness Audit Procedure (VAP) or equivalent procedures, and the related corrective action rate are still being collected and cannot be provided as of the date of publication of this sustainability report.

6.2 Information Security Risk Management

6.2.1 Information Security Risk Management Framework

In response to the announcement of the Financial Supervisory Commission, in order to strengthen the information security protection and management of listed companies, on November 8, 2023, the Board of Directors resolved to appoint Mr. Chen Zhongsheng, an engineer from the

R&D Department, as the company's Chief Information Security Officer (CIO). He is responsible for the overall planning, establishment, supervision and implementation of the company's information security management system, setting information security standards and promoting and implementing information security. The Board also appointed one dedicated information security officer, who will be subject to annual audits by the internal auditors to review information security management operations and report to the Board of Directors.

6.2.2 Information Security Policy

In order to implement information security management, the company has established an internal control system - electronic data circulation and network security management measures and personal computer management key points. Through the joint efforts of all colleagues, we hope to achieve the following policy goals :

- (1) Ensure that the information system continues to operate normally.
- (2) Access data according to each function to prevent unauthorized data modification and review.
- (3) Ensure that the information system is not damaged by external parties (viruses , hackers, accidental disasters,etc) .
- (4) Ensure the recovery of data after it is destroyed.
- (5) Personnel information security and education training

6.2.3 Specific Management Measures

Improvement of employee safety awareness. The relevant information security management measures are as follows :

Type	Illustrate	Related Assignments
Personnel Safety Management	Personnel accounts, authority management and education and training	● Personnel account permission management and review ● Deletion of accounts for personnel resigning and transferring ● Information security education and training
Computer System Security Management	System security management, data security management, computer virus and malware prevention	● Computer operating system setting and control ● Daily backup and weekly off-site backup of ERP system ● Use legal software and update virus codes at any time
Network Security Management	Network security planning and management, network user management, email security management	● Build firewall and anti-virus system ● Regular information security promotion ● Do not open emails from unknown sources.

Type	Illustrate	Related Assignments
System Access Control	Control measures for personnel access to internal and external systems and data transmission channels	● System access rights are limited to those required to perform business and duties. ● System users should set their own passwords after opening their accounts ● User permission changes must be submitted for approval before the information can be modified.
Information Assets Security Management	Disposal of information asset failure and scrapping	● When information equipment is scrapped, all data in the memory should be removed and recorded before scrapping. ● If information equipment fails, please submit a repair application
Security Management for system Development and Maintenance	Security management of general computer systems and outsourcing operations	● Application system program updates are coordinated by the person in charge of each application system. ● Outsourced information vendors should also implement confidentiality measures
Entities and Environments Security Management	Computer equipment safety management, power supply system management, computer room fire protection system setting management	● A dedicated person is responsible for the computer room to provide regular maintenance and testing. ● Provide emergency power supply and uninterruptible power supply system ● Implement access control in the computer room
Planning and Management of Business Sustainability Operations Plan	Backup and recovery operations, information security incident reporting and handling mechanism	● Test drills for backup and recovery operations should be conducted every year ● When an information security incident is discovered, it should be promptly reported to the competent authority and personnel for handling.
Information Security Audit	Confirm the execution status of information security management operations	● Conduct regular information security audits and improvements annually.

To mitigate the cybersecurity risks associated with the use of information technology (IT), the company has established IT security policies and corresponding management systems to maintain system availability, integrity, and confidentiality. While the adoption of IT can improve operational efficiency, it also increases cybersecurity threats. To strengthen protection and ensure operational continuity, the company's website and email service utilize external

virtual hosting architecture, reducing hardware maintenance costs and providing email antivirus, spam filtering, and backup capabilities, effectively minimizing the risk of service interruption.

For critical internal systems and data, the company employs a local/off-site backup strategy and conducts at least one restore drill annually to ensure that system operations can be gradually restored according to operational priorities in the event of a disaster.

All company endpoint devices have antivirus software installed and automatically updated virus definitions; the number of unexpected virus incident reports is zero. Furthermore, the company conducts regular cybersecurity awareness campaigns targeting websites visited, malicious email links, and program downloads. These campaigns cover malicious email identification, safe downloads, and website risk identification, effectively improving employees' cybersecurity awareness.

6.2.4 Execution status :

In 2025, in accordance with the annual cybersecurity plan, our company completed core equipment vulnerability scanning, information asset inventory and risk level assessment, as well as email and social media engineering drills, and reviewed the results and implemented improvement measures. The annual investment in information equipment maintenance and replacement was approximately NT\$950,000, and cybersecurity personnel participated in a total of 14 hours of external professional training. The system operated stably throughout the year, with no major cybersecurity incidents causing operational damage except for brief service disruptions during version update operations and a power outage by Taipower. Our company will continue to strengthen its cybersecurity management system to ensure operational continuity and information security protection capabilities. Our company's SaaS platform employs the following information security risk management measures:

1. Our image analytics platform is a highly integrated cloud service involving the collection, transmission, and processing of image data and event analysis data. To ensure product data security, we have established relevant mechanisms throughout the product lifecycle to systematically identify and mitigate data security risks.
2. During the product design and development phase, we conduct risk assessments of the system architecture and data flow to identify potential risks such as unauthorized access, data leakage, and improper system use. We incorporate access control, data encryption, and system partitioning security measures into the product design to reduce these risks.

3. During system operation, the platform adopts role-based access control and authentication mechanisms to ensure that only authorized users can access system data. We also regularly update the system and monitor security, taking appropriate patching and improvement measures as needed.
4. The cloud services used by our platform are managed through the Microsoft Azure platform. We reference its information security and compliance management framework in the cloud environment to enhance the security and stability of the system infrastructure. However, our company maintains an independent management and control mechanism for data security risks within the scope of our products and services, and does not rely entirely on cloud service providers for related responsibilities.
5. Furthermore, our company has established a data security incident response process. When a potential data security incident is discovered, internal notification, impact assessment, and corrective actions are immediately carried out, and relevant experience is fed back into the security control and governance process as a basis for continuous improvement.
6. Currently, this platform product only provides object and event identification and analysis functions, and has not planned or implemented facial recognition or biometric identification functions. Our company continues to implement data security and privacy protection design principles to maintain customer trust and reduce product data security-related risks.

6.3 Greenhouse Gas Management

Our company discloses climate-related information using the recommended disclosures under the four core elements of the "International Financial Reporting Standard S2 (IFRS 2) framework" (governance, strategy, risk management, indicators, and objectives):

6.3.1 Governance

●How the board of directors oversees climate-related issues

The board of directors is the highest-level supervisory unit for climate-related risks and opportunities in Brinno. The general manager's office or the person designated by the general manager reports to the board of directors at least once a year on the implementation of risk management policies, including climate change-related issues. The board of directors reviews and supervises the handling of climate change. Implementation status of relevant issues.

●How management assesses and manages climate-related issues

The company's "General Manager's Office" leads the assessment and

management of risk and opportunity analysis related to climate change, formulates response measures, and assesses the impact. When necessary, organize relevant personnel to set up a task force to formulate contingency strategies and implementation measures.

6.3.2 Strategy

● Climate-related risks and opportunities identified by the company in the short, medium and long term

Brinno in 2024 , including 5 risks and 3 opportunities, and identify the impact of these risk issues on Brinno Potential financial impact and length of impact :

Risk, Opportunity Types		Climate-related Risks, Opportunities	Potential financial impact	Impact Time
Change type wind risk	Policy and Regulatory Risks	Strengthening emissions reporting obligations	Increased compliance costs	Medium term (3-5 years)
	Market Risk	Rising raw material costs	Increased production costs due to changes in input costs (e.g. energy, water) and output requirements (e.g. waste disposal)	Medium term (3-5 years)
	Goodwill Risk	Negative press about climate change that may affect a company's image	Unable to meet the expectations of stakeholders, the company' s goodwill is damaged	Long (5-10 years)
Entity Risk	Immediate Risk	Increased severity of extreme climate events	Reduced or disrupted operations or production capacity, lower sales	Short term (1-3 years)
	Long Term Risk	Extreme changes in climate patterns	or output, resulting in lower revenue Existing assets may be retired early Premium increase	Long (5-10 years)
Improve resource efficiency (Opportunity)		Reduce office electricity and water consumption	Save electricity and water, save operating costs	Short term (1-3 years)
		Recycle	Save operating costs	Short term

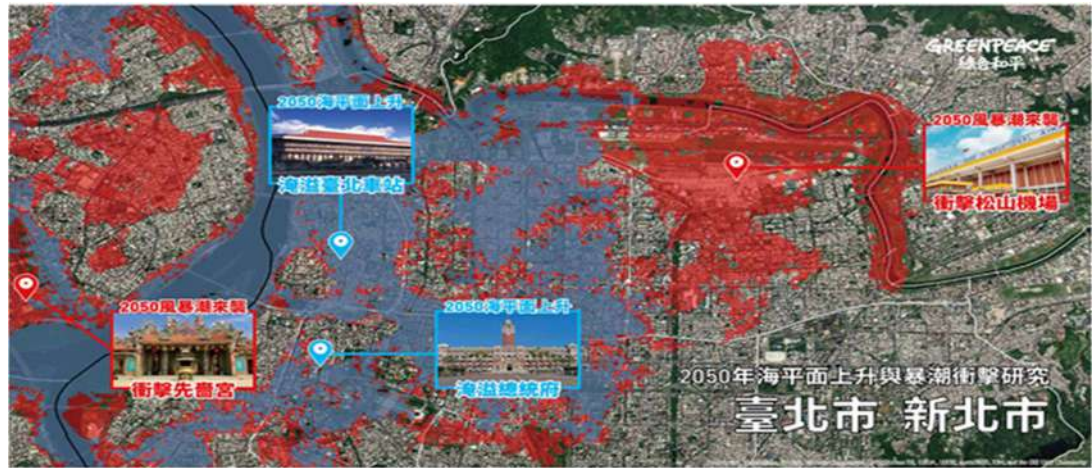
Risk, Opportunity Types	Climate-related Risks, Opportunities	Potential financial impact	Impact Time
			(1-3 years)
Use low carbon sources (Opportunities)	Use carbon-reducing energy sources, such as lithium batteries instead of traditional dry batteries	Save on greenhouse gas emission risks	Medium term (3-5 years)

● **The impact of climate-related issues on the company's business model, strategy and financial planning**

For the five climate-related risk issues identified, a climate risk analysis was conducted based on the likelihood and degree of impact of the risk. The risks requiring special attention were identified as **strengthening emissions reporting obligations** and **increasing the severity of extreme climate events**. Brinno will propose a greenhouse gas emission reduction promotion plan and emission reduction targets, conduct a greenhouse gas inventory, calculate greenhouse gas emissions in accordance with ISO 14604-1 : 2018 standards every year, track the achievement rate, and commit to greenhouse gas emissions Reduction.

● **Scenario analysis (including 2°C or more severe scenarios)**

Storm Tides Under Global Warming" published by GreenPeace in August 2020, it was stated that without active carbon reduction, the global temperature will rise by 40^{degrees} Celsius, and Taiwan's main island will be flooded by 2050. It covers an area of approximately 1,398.11 square kilometers, accounting for approximately 4% of Taiwan's main island area, and affects approximately 1.2 million people, accounting for 5% of Taiwan's population. The area most affected by flooding is Taiwan's southwest coast. Taking Taipei City and New Taipei City as examples, the areas along the Tamsui River have suffered the most. In the future, areas such as the Presidential Palace, Taipei Station, Guandu Plain, and Tamsui Fisherman's Wharf will be submerged by rising sea levels, and the storm surges brought by typhoons will become even larger. The storm surge affected the Taipei Arena, Flower Expo Park, Songshan Airport, Xianshi Palace and Luzhou District in Sanchong, New Taipei City. Our company's Neihu office and Sanchong office are located in this area.



6.3.3 Risk Management

● Identification, assessment and management process of climate-related risks

The company's risk management policy is based on the company's overall operating policy and establishes a risk management mechanism for risk identification, measurement, supervision and control to prevent possible losses within the acceptable risk range to protect the interests of employees, shareholders and customers.

The general manager's office will collect and identify climate-related risks and opportunities that affect the company's operations at any time and from time to time, and conduct climate risk analysis and measurement based on the impact likelihood and impact level of the identified risks to set the priority of each risk. When the exposure to climate-related risks exceeds the risk limit, members of the task force will propose countermeasures (including mitigation, transfer, tolerance or control) and follow up.

● Describe how the above risk identification and management processes are integrated into the company's overall risk management system

The company formulated "Risk Management Policies and Procedures" on August 9, 2021. The identification, assessment and management processes of climate-related risks also apply to this method and are included in the company's Enterprise Risk Management (ERM) mechanism.

6.3.4 Metrics and Goals

● Evaluate whether indicators are consistent with company strategy and risk management

(1) Enterprise strategies for responding to climate change or greenhouse gas management

The company's greenhouse gas emission sources are all indirect emissions, mainly coming from the electricity required for office air conditioning and lighting, tap water used by employees, outsourced garbage disposal, etc. In order to implement its commitment to

environmental protection, the company will comply with environmental protection regulations and continue to work on improving policies and measures that are beneficial to the environment.

(2) Corporate greenhouse gas emission reduction targets

The company will continue to count the company's annual electricity and water consumption, formulate carbon reduction policies based on greenhouse gas emissions, take 2022 as the base year, aim to reduce total emissions by 1% within five years (2027), and aim to reduce total emissions by 1.1% in 2030. The evaluation indicators are consistent with the company's strategy and risk management.

(3) Enterprise greenhouse gas emission reduction budget and plan

The company's current greenhouse gas emission reduction promotion plans are as follows :

1. Power and water resources management

1. Promote employees to develop the habit of turning off lights and power supplies, and confirming that faucets are closed tightly after use. Some public areas are equipped with sensor lights.
2. Set the indoor unit temperature in the office to maintain the indoor temperature between 26-28 degrees to save electricity and avoid waste. Regular cleaning and maintenance are required to improve efficiency.
3. Office machines and personal computers are set to automatically enter standby power-saving mode.
4. Install sunshade curtains in sunny areas to reduce indoor exposure.
5. All lights in the company will be turned off during lunch break every day.

2. Resource recycling management

1. Sort recyclable waste and place it in recycling bins, and accurately classify paper, plastics, iron and aluminum cans .
2. Add a photocopy paper recycling area in the office to allow photocopy paper to be reused.

3. Office resource management

1. Use environmentally certified photocopying paper (PEFC and ISO certified) and do not provide paper cups to reduce paper usage.
2. Official documents are replaced with Easyflow electronic signature to reduce the use of paper and toner.
3. Provide video conferencing software to encourage colleagues to hold meetings via video conferencing to improve efficiency,

thereby reducing the need for transportation and reducing greenhouse gas emissions.

(4) Internal carbon pricing system

In response to the impact of climate change and the need to adapt to carbon emissions, our company has decided to base its Internal Carbon Pricing (ICP) on a shadow price method. This internalizes carbon emission costs and serves as a planning aid tool for comparing and evaluating various options for major capital investments within the company. It does not actually collect carbon fees internally, nor is it included in accounting records or performance evaluations. The price is based on the general carbon fee rate of NT\$300 per metric ton of CO₂ equivalent currently published by the Ministry of Environment, and prioritizes greenhouse gas categories one and two as the primary management areas.

●Disclosure of Category 1, Category 2 and Category 3 (if applicable) greenhouse gas emissions and related risks

1. Scope of investigation : Our company, referring to the Greenhouse Gas Inventory Protocol (GHG Protocol), has determined its organizational boundaries according to the operational control method : Neihsu Office, Sanchong Office and Anhong Office.

2. Greenhouse gas emissions :

1. [Category 1] : The company has full rights to outsource production, so [Category 1] is only the carbon emissions emitted by electrical refrigerants. After inventory, the total carbon emissions are calculated to be 2,665 KG. The details are as follows :

Area	Device Name	Brand	Units	Refrigerant type	Filling capacity per unit (kg)	Total filling volume (kg)	Emission rate	GWP	Kg CO ₂ e
Neihu	Air conditioner	Mitsubishi	2	R410a	9	18	5.5%	1924	1,905
Neihu	Water dispenser	ACUO	2	R134a	0.145	0.29	0.3%	1300	1.131
Neihu	Refrigerator	Hlsense	1	R134a	0.2	0.2	0.3%	1300	0.78
Neihu	Refrigerator	Xinhe	1	HFC-134a	0.11	0.11	0.3%	1382	0.456
Neihu	Refrigerator	Samsung	1	R600a	0.052	0.052	0.3%	0	0
Hsinchu	Programmable constant temperature and humidity testing machine	Giant Force Instrument	1	R-134a R-404A	0.4 1.5	0.4 1.5	8.0%	1300 3943	514.76
Sanchong	Refrigerator	TECO	1	R134a	0.1	0.1	0.3%	1300	0.39
Sanchong	Air conditioner	TECO	1	R22	2.5	2.5	5.5%	1760	242
Total									2,665

2. [Category 2] : The company adopts the emission coefficient method for the [Category 2] greenhouse gas system , converting

the equivalent carbon dioxide emissions based on electricity (Calculated based on the location-based method) and water consumption. The company's manufacturing is completely outsourced, and no business waste must be reported to the competent authority in 2024 :

- **Electricity consumption** : Carbon emissions (KG) = Electricity consumption (kWh) * Electricity consumption emission coefficient

Year	Annual Electricity Consumption (kWh)	Total Carbon Emissions (KG)
2025	108,423	50,634
2024	111,783	52,985

- **Water consumption** : Carbon emissions (KG) = Water consumption (degree) * Water consumption emission coefficient

Year	Annual Water Consumption (Degree)	Total carbon emissions (KG)
2025	740	38
2024	776	40

Data source : 1. Electricity and water consumption : monthly bills

2. Electric power emission coefficient : The Bureau of Energy of the Ministry of Economic Affairs announced that the national electricity emission coefficients in 2024 and 2025 will be 0.474 and 0.467 kg CO₂e/kWh.

3. Water consumption emission coefficient : The Taipei Water Supply Agency announced that the water emission coefficient per degree in 2024 and 2025 is 0.0513 and 0.0513Kg CO₂e/degree respectively. (2025 not yet announced)

3. **[Category 3]** : The estimated Category III other indirect emissions for 2025 are 4,181,821.53 kg CO₂e. The items to be assessed in Category III, emissions, and estimation methods for 2025 are as follows:

Inventory Item	Emission	Estimation Method
1- Procurement of goods and services	3,466,296.54	Economic Approach - EEIO
2- Capital goods	382,327.37	Economic Approach - EEIO

3-Fuel and Energy Related Activities	12,013.27	Specific Supplier Approach
4-Upstream Transportation	12,534.28	Economic Approach - EEIO
5-Operating waste disposal	14,577.15	Specific Waste Approach
6-Business Travel	23,489.51	Distance-based method
7-Employee Commuting	38,834.14	Distance-based method
8-Upstream Leased Assets	N/A	Not applicable
9. Downstream transportation and distribution	164,427.74	Distance-based method
10-Product Processing for Sales	N/A	Not applicable
11- Use of the sold products (direct use emissions)	50,048.85	Fuel/Electricity based method
12-End-of-Life Handling of Products for Sale	17,272.69	Specific Waste Approach
13-Downstream Asset Leasing	N/A	Not applicable
14-Franchisees and Distributors	N/A	Not applicable
15-Investment	N/A	Not applicable
Total	4,181,821.53	

4. Based on the above analysis, the Category 1 and Category 2 carbon emissions in 2025 and 2024 will be 53,337KG and 55,690KG respectively.

●Management objectives and related performance

Our company has not yet confirmed the greenhouse gas emissions. Comparing 2024 and 2025, Category 1 and Category 2 carbon emissions decreased by 2,353KG in total, with a decrease rate of 4.23%. The carbon emission intensity for the most recent two years is shown in the table below. The company will continue to promote more energy-saving and carbon-reducing policies, publicize them to all employees, and gradually move towards the goal of sustainable development and a low-carbon green enterprise.

Year	Sales Revenue (NT\$ thousand)	Total Carbon Emissions (metric tons)	Intensity (metric tons/NT\$ Million)
2025	521	53.337	0.102
2024	508	55,690	0.110

6.4 Energy Management

6.4.1 Energy Usage Status

Statistics on the use of renewable and non-renewable energy cover

the NeiHu Office, Sanchong Office, and Anhong Office. Details are shown in the table below :

Category	Formula	2024Consumption (GJ)	2025Consumption (GJ)
Direct Energy	A	-	-
Indirect energy - purchased electricity	B	111,783	108,423
Non-renewable energy	$C=A+B$	111,783	108,423
Renewable energy	D	-	-
Total Energy	$E=C+D$	111,783	108,423
Percentage of renewable energy	D/E	-	-

6.4.2 Energy management plan and its implementation status

Our office is implementing a policy to conserve electricity and photocopy paper, with 2024 as the base year and a target of reducing usage by 1% within five years. The plan is as follows:

(1) Energy Efficiency Improvement Policy

1. Set indoor unit temperatures in the office and perform regular cleaning and maintenance.
2. Set automatic standby power-saving mode for information equipment.
3. Install sunshade curtains in sunlit areas.
4. Encourage employees to turn off lights when not in use and to turn off all lights in the company during lunch break.
5. The last employee to leave work should turn off the power in their assigned area and ensure that all lights are off.

(2) Recyclable Material Use Policy

1. Properly sort recyclable waste and place it in recycling bins.
2. Add a photocopy paper recycling area in the office.
3. Use environmentally certified photocopy paper.

In 2026, Brinno actively joined the "Biggest Hour for Earth" campaign initiated by the World Wildlife Fund (WWF), turning off "unnecessary lights" for one hour every noon. They hope to exert influence together, respond to the call to turn off lights when not in use, reduce carbon emissions and love the earth, continue to develop corporate social

responsibility, and work together to create a better home. The following is a comparison of the company's office electricity consumption and number of photocopied sheets in 2025 with those in 2024. :

Item	2023	2024	2025	Change	%
Electricity consumption (kWh)	112,050	111,783	108,423	-3,360	-3.01
Number of photocopied sheets	40,385	39,992	43,866	3,874	9.69

6.5 Environmental Management System

Our company's manufacturing is 100% outsourced, and employees work in the office. Therefore, the General Affairs Department has established the following office environment management system. Implementation status in 2025: The General Affairs Committee routinely communicates the regulations via email. Any violations are immediately photographed for further reminders. Employee compliance with the office environment management system is generally good.

6.5.1 Implementation Objectives

This regulation is formulated to standardize work order in office areas, create a neat, clean, quiet, and aesthetically pleasing office environment, and improve employees' personal office etiquette.

6.5.2 Scope of application

This regulation applies to all office areas of the company and all employees.

6.5.3 Specific requirements

1. Work Environment Maintenance

- Empty your personal trash can daily.
- Clean your seat regularly.
- Do not leave tea bags/tea leaves/fruit scraps/lunchbox waste on the sinks and water dispensers.
- During lunch break, after 1 PM, please speak softly to provide a quiet resting environment for colleagues.
- Please close the balcony door when the air conditioning is on

2. Rules for using refrigerators/microwave ovens/ovens/electric cookers

- Refrigerator -
 - (1) Please label items stored in the refrigerator with the recipient's

name and note the expiration date. The general affairs department will periodically remove expired food or drinks.

- (2) Remember to refill the ice maker in the large refrigerator with water after use. When using ice cubes, please check if the water on the top layer of ice has frozen into ice before turning the ice cubes down! Please be sure to check before turning the ice cubes down.

● Microwave Oven/Rice Cooker -

- (1) After using the microwave oven/rice cooker, check for any spilled soup or food. Wipe it clean immediately so the next user can use a clean facility and prevent cockroaches from breeding.
- (2) After using the oven, please wash and dry the baking tray immediately. *Reminder: Microwave ovens/ovens/rice cookers inside and outside the office cannot be used simultaneously or the power will trip.

3. Telephone etiquette, methods for making and receiving calls

- When contacting manufacturers or clients, use free messaging apps (Skype, LINE, etc.) or make local calls to reduce phone bills.
- Phone answering etiquette: Office phones should not ring more than three times. If a nearby colleague is not at their desk, please press the * key to answer the phone for them. When answering, please say: "Brinno, hello."
- Phone usage: Lines 1-4 are mainly for incoming calls. To make an outgoing call, please start dialing from line 8 to avoid consuming incoming lines.
- When making international calls, please use lines 5-8 to make outgoing calls (phone saving is available).

*Reminder: Attention all colleagues making international calls! The company phone system has an anti-tampering mechanism. If the same number is dialed 6 times consecutively within 3 minutes, the system will automatically detect the call as being made without authorization and lock the line. The system will automatically unlock after 10 minutes. Please try dialing again after 10 minutes. If you still hear the voice prompt "Insufficient permissions," please notify administration, and we will assist in unlocking the line.

4. Copier Usage Rules

- For those using manual paper clips, please remember to remove the staples from the paper to avoid damaging the manual paper clip

rollers and incurring unnecessary repair costs.

- If the computer-printed document is not visible next to the copier, it has been placed in the adjacent paper tray. Please ensure that your document is not there before reprinting.

*Reminder: When you take copies of your documents, please check if any of your colleagues' documents are included. Please try to avoid this situation and having to reprint them.

5. Public toilet usage rules

- Toilet paper can be flushed down the toilet after use. Although toilet paper is biodegradable, remember not to throw in too much at once, as this can still cause blockages. Please be aware of this!

6.6 Water Management

6.6.1 The goal of reducing water consumption

Using 2023 as the base year, it is expected that water consumption will decrease by 1% five years later (in 2027).

6.6.2 Promotion measures

Water conservation measures are as follows:

1. Employee training: Promote the practice of turning off water when not in use and avoiding unused water.
2. Regular pipeline inspection: Prevent leaks and drips to avoid long-term waste.
3. The general affairs department will regularly monitor water consumption and quickly identify any abnormalities.

6.6.3 Achievements by 2025

Water consumption

2023	2024	2025	Difference Amount Compared to Base Year	Difference Ratio
724	776	740	+16	+2.21%

Implementation status: Water consumption has increased compared to the baseline year, and we will strengthen the implementation of promotion measures.

7 Human Resources and Public Welfare Participation

7.1 Employee Profile

The employee information for the past three years is as follows. As of 2025/12/31, the number of employees was 68 , all of whom were full-time employees with irregular contracts, including 46 men (67 .65%) and 22 women (32.35 %).Compared to previous years, the number and composition of our company's employees have not changed significantly. :

Year		2023	2024	2025
Number of Employees	Management	14	14	14
	R & D personnel	22	24	24
	General staff	29	30	30
	total	65	68	68
Average Age		44.86	45.19	46.04
Average Years of Service		6.86	7.27	7.86
Educational qualification distribution ratio	Ph.D.	1.54	1.47	1.49
	Master' s degree	26.15	26.47	25.30
	Bachelor	50.77	50.00	50.70
	College	16.92	16.18	18.04
	Senior high school	4.62	5.88	4.47

(1) In 2025, there will be 7 new employees (4 males and 3 females) and 9 resigned personnel (4 males and 5 females). The turnover rate is about 13.3 %. The age distribution of new/retired personnel is as follows :

Category		New Staff		Resigned Personnel	
		Number of people	%	Number of people	%
Gender	Male	4	57%	4	44%
	Female	3	43%	5	56%
	Subtotal	7	100%	9	100%
Age	Under 30 years old	1	14%	-	-
	30-50 years old	5	70%	8	89%
	Over 50 years old	1	14%	1	11%
	Subtotal	7	100%	9	100%
Country of Citizenship	Taiwan	7	100%	8	89%
	Foreign Employees	-	-	1	11%
	Subtotal	7	100%	9	100%

(2)Employee turnover rate analysis: The gender and age distribution of our company's turnover rate in 2025 are as follows:

2025	Male		Female	
	Number of people	Proportion (%)	Number of people	Proportion (%)
Under 30 years old	-	-	-	-
30-50 years old	4	44%	4	44%
Over 50 years old	1	12%	-	-
Total	5	56%	4	44%
Gender ratio of employees leaving the company	56%		44%	

2024	Male		Female	
	Number of people	Proportion (%)	Number of people	Proportion (%)
Under 30 years old	1	25%	1	25%
30-50 years old	2	50%	-	-
Over 50 years old	-	-	-	-
Total	3	75%	1	25%
Gender ratio of employees leaving the company	75%		44%	

Note 1: Percentage of departing employees (%) = Number of departing employees in each period / Total number of employees at the end of the year

Note 2: Gender percentage of departing employees (%) = Number of departing employees by gender / Total number of departing employees

Trends and reasons for changes in 2025 and 2024: The number of departures in 2025 (9 people) increased by 5 people compared with 2024 (4 people). This was mainly due to the departure of the original OBM business support department and warehouse management department staff in 2025, and the departures of the newly hired replacement staff after a period of time.

(3) For the average and median salaries of our company's full-time non-supervisory employees, and information on their changes from the previous year, please visit the Public Information Observatory at Corporate Governance >Corporate ESG-Related Information>Salary information for full-time non-supervisory employees, at <https://mopsov.twse.com.tw/mops/web/t100sb15>

(4) Annual total compensation ratio and annual total compensation change ratio:
The ratio of the median total compensation in 2025 to the median percentage increase in total compensation (the above ratios are calculated by Chairman and General Manager Mr. Chen Shih-Che, and total compensation includes salary, bonuses, special allowances and employee compensation, etc.). In

accordance with the relevant regulations on non-disclosure based on GRI1, the company considers this salary information to be internal confidential and should keep it confidential and not disclose it to the public.

7.2 Staff Care

7.2.1 Various employee rights protection measures

In order to uphold the belief that employees are the company's most important assets, the company is committed to taking care of and protecting employees' living conditions, and to attract and retain the talents needed for the company's development, the company provides basic protection in accordance with the law. Current employee rights measures are as follows :

1. Bonus : Year-end bonus and business bonus; the company issues other incentive bonuses from time to time.
2. Gifts for three holidays, weddings and funerals, and condolences for injuries and illnesses.
3. All employees participate in labor and health insurance and free group insurance.
4. Irregular dinner parties.
5. Employee travel.
6. Establish an employee welfare committee, allocate welfare funds on time, and handle welfare matters such as the payment of wedding and funeral allowances/birthday/annual holiday gifts, employee travel/birthday dinners, or other community activities.
7. Retirement system and implementation : In order to take care of employees' retirement life, promote labor-management harmony, and improve employee efficiency, a defined contribution system has been adopted in accordance with the Labor Pension Regulations. The company's monthly employee pension contribution rate shall not be lower than Employees are insured for 6% of their monthly salary.

7.2.2 Measures to safeguard the rights and interests of various employees

1. In addition to formulating work rules in accordance with legal provisions, the company also formulates personnel-related management measures to make employees clearly aware of their rights and interests and the behavioral norms they should abide by.
2. The company elects labor-management meeting representatives in accordance with legal provisions and holds labor-management meetings on a regular basis.
3. The company has a dedicated mailbox where employees can submit any suggestions for the company.

4. The company has not had any incidents that have harmed the rights and interests of employees so far.

7.2.3 Agreement between labor and management

The company regards the suggestions provided by employees as valuable opinions, so it will hold staff meetings from time to time and supervisor meetings on a regular basis. The company adopts a humanized management approach and encourages colleagues to discuss and communicate any ideas or opinions they have, whether it is for superiors, subordinates or cross-department matters.

7.2.4 Measures and implementation status of friendly marriage and childbirth and family care

To support employees in balancing work and family care, including childcare and health needs, the company allows remote work and flexible working hours, and periodically organizes family days and other activities. Employees who meet the leave requirements can apply for family care leave, marriage leave, maternity leave, and parental leave without pay, creating a family-friendly workplace. The number of leave applications and total leave hours for employees in 2025 are as follows:

Types of leave	Family care leave	Marriage leave	Maternity leave	Prenatal check-ups and paternity leave
Number of applications	25	-	-	5
Total Hours	111	-	-	64

The status of employee applications for leave of absence for childcare and reinstatement is as follows:

Item	Gender	2024	2025
The number of people who meet the conditions for applying for child care leave without pay in the current year ^{Note 1}	Male	-	-
	Female	-	-
	Total	-	-
The actual number of people who applied for job retention and suspension of pay in the current year	Male	-	-
	Female	-	-
	Total	-	-
Number of people who should be reinstated after childcare leave without pay (A)	Male	-	-
	Female	-	-
	Total	-	-
Number of people who should be reinstated and who should be reinstated without pay (B)	Male	-	-
	Female	-	-
	Total	-	-
	Male	-	-

Item	Gender	2024	2025
Reinstatement rate (B/A) ^{Note 2}	Female	-	-
Number of people who were suspended without pay for child care in the previous year and should be reinstated (C)	Male	-	-
	Female	-	-
	Total	-	-
12 months after being reinstated after being suspended without pay (D)	Male	-	-
	Female	-	-
	Total	-	-
Retention rate (D/C) ^{Note 3}	Male	-	-
	Female	-	-

Note 1 : After serving for six months, and before each child turns three years old, the employee may apply for childcare leave without pay, which lasts until the child turns three years old, but shall not exceed two years. For those who are raising two or more children at the same time, the period of childcare leave without pay shall be calculated together. The maximum period shall be two years when the youngest child has been taken care of, and shall be calculated according to the colleagues applying for maternity subsidy.

Note 2 : Reinstatement rate = total number of employees who actually return to work after parental leave (B) / total number of employees who should return to work after parental leave (A) x 100%

Note 3 : Retention rate = total number of employees who are still employed 12 months after returning to work after taking parental leave (D) / total number of employees who returned to work after taking parental leave during the previous reporting period (C) x 100%

7.2.5 Gender equality and diversity policy and implementation

*Number of employees by gender by type at the end of 2025

	Male	Female	Toatal
Senior Management Level	7	1	8
Non-senior Management Level	4	2	6
Technical Staffs	23	1	24
Other Staffs	12	18	30
Toatal	46	22	68

*Age distribution of employees by type in 2025

	Under 30 years old	30-50 years old	Over 50 years old	Toatal
Senior Management Level	-	1	7	8
Non-senior Management Level	-	2	4	6
Technical Staff	2	8	14	24
Other Staffs	2	25	3	30
Toatal	4	36	28	68

The Company is committed to implementing diversity in employment to ensure that employees will not suffer discrimination, harassment or

unequal treatment based on national origin, gender, religious beliefs, age, political affiliation and any other status protected by applicable regulations. The company has formulated and implemented measures to prevent and control sexual harassment in the workplace, complaints and disciplinary measures, and a plan to prevent illegal infringement during the performance of duties. In 2025, there were no complaints of discrimination, harassment or inequality related to nationality, gender, religious belief, age, or political affiliation. At the end of 2025, female employees accounted for 32.35% of the company's employees. Starting from February 2022, we will recruit high-level professional foreign talents from Denmark to join the Brinno team and serve as the vice president of the new business office to implement diversification of employment nationalities.

7.2.6 Human Rights Policy

The company follows the spirit and basic principles of human rights protection promulgated by various international human rights conventions such as the United Nations Global Covenant, the United Nations Universal Declaration of Human Rights and the International Labor Organization Declaration on Fundamental Principles and Rights at Work, formulates policies to protect human rights, and proposes four The specific management plans and implementation results for 2024 of these human rights concerns are as follows :

Human Rights Concerns	Specific Management Plan
Provide safe and healthy work opportunities	· In order to ensure the safety of the working environment, in addition to regularly arranging fire safety inspections and maintaining the safety of various facilities, we also conduct inspections of public areas, home appliance safety and fire prevention equipment. · In accordance with Article 15 of the "Labor Health Protection Rules", regular employee health examinations are arranged to track employee health conditions. · Formulate "Measures for the Prevention and Control of Sexual Harassment in the Workplace, Complaints and Punishment Measures". In addition to strengthening publicity, these measures will be publicly posted on the company website to prevent and prevent the occurrence of sexual harassment incidents, protect the rights and interests of victims, and provide employees with access to the measures. Channels for sexual harassment complaints, and a

Human Rights Concerns	Specific Management Plan
	designated person responsible for coordination and handling. · Set an access control card at the door of the office area to prevent outsiders from entering and exiting at will. ▲ The company has implemented it in 2025 .
Eliminate illegal discrimination to ensure equal job opportunities	· In order to provide fair and reasonable job opportunities and humane treatment, the company has established management procedures with reference to international human rights conventions so that there will be no discrimination in hiring, remuneration, training, promotion, and dismissal. · The company holds regular labor-management meetings every quarter to properly communicate with employees and ensure smooth labor-management dialogue. ▲ The company has no complaints related to discrimination in 2025, and successfully handles labor-management meetings every quarter.
Prohibition of forced labor	· The company' s regulations on employees' daily and weekly normal working hours and extended working hours, vacations, special vacations and other various leaves are in compliance with legal regulations and does not force or coerce any unwilling employees to perform labor services. · The company strictly implements the requirements of social responsibility management regulations and domestic labor standards laws with reference to international human rights conventions, and strictly prohibits the use of child labor. · The company provides employees with minimum basic salaries and benefits that are in line with or even better than those required by local laws. · The Welfare Committee will organize domestic travel for employees in 2025 to expand interpersonal interactions among colleagues and enrich work-life balance. ▲ The company did not employ child labor or inhumane-related complaints in 2025.
Implement Information Security	· The company has established a complete information security management mechanism to control data access and prevent data leakage . · MIS occasionally strengthens information security promotion and case sharing through e-mail . · Internal auditors audit the information security inspection operation control status every year

Human Rights Concerns	Specific Management Plan
	according to the audit plan, prepare an audit report, and report the implementation results to the board of directors. ▲ No major information security incidents in 2025 , and information security promotion and case sharing will be strengthened through e-mail from time to time .



7.2.7 Workplace Safety

In order to prevent occupational disasters and protect the safety and health of employees, the company has formulated the "Occupational Safety

and Health Work Code" in accordance with the "Occupational Safety and Health Law" and related laws and regulations, has one Grade A business supervisor, and regularly conducts safety and health education and training to ensure The concept of protective measures to ensure the working environment and personal safety can be implemented. Brinno's various management measures for the working environment and employee personal safety are as follows :

1. Door ban

From the beginning of the design of various software and hardware facilities in the company's office environment, the safety of employees is the first consideration to ensure that employees can get the greatest protection while working. Access control card swiping devices are installed at the company's entrances and exits, and fire doors are installed at escape exits. Security monitoring equipment is also installed at the main entrances and exits to ensure the personal safety of employees.

2. Mechanical, electrical or fire-fighting equipment

All electrical and mechanical or fire-fighting equipment (such as fire alarms or fire extinguishers, etc.) are regularly maintained or repaired every year to ensure that they are in the best possible condition at all times.

3. Group insurance

Labor health insurance for all employees, we also provide group insurance insurance items, and always have medical kits, alcohol and other items on hand to provide rescue and protection for employees when necessary.

4. Health education and training

On-the-job employees participate in safety and health education and training to enhance their awareness of occupational safety and health and create a zero-disaster workplace.

5. Employee health examination

Regular employee health examinations : Regular employee health examinations are conducted every three years. In April 2026, the company entrusted Neihu 101 Health Management Clinic and Hsinchu Nanmen General Hospital to assist in employee health examinations. Number of employees undergoing health examinations : All employees of the company.

6. Working environment

The filters of drinking water dispensers for employees are regularly

replaced and the machines are cleaned to ensure the safety and hygiene of drinking water. Garbage classification measures are also implemented to ensure the quality of the working environment.

In order to comply with legal requirements, effectively reduce the degree of injury caused by accidents and protect the basic life safety of employees. In August 2025, the company sent personnel to participate in a 6-hour refresher training course for Class A occupational safety and health supervisors, and in September, it sent personnel to participate in a 12-hour initial training course for fire prevention managers, both of which resulted in the issuance of completion certificates. No fire accidents, occupational diseases, or occupational injuries occurred in the company during 2025.

7.3 Staff Training and Development

7.3.1 Implementation Status of Employee Training and Development

In order to implement the concept of talent cultivation, the company has specially formulated education and training management procedures to enhance employees' professional knowledge and make employees' skills more solid. The company will arrange pre-employment education and training for new employees as soon as each employee reports for duty. In the future, the workplace further education and training system will be divided into internal training and outsourcing education and training. Professional and technical training will be carried out according to different functions and business needs, so as to enhance employees' knowledge, Experience is solid and refined through continuous learning and improvement. In 2025 and 2024, the internal and external training of employees will be 64 and 93 respectively, and the training hours will be 398.5 and 813 hours respectively, calculated based on the existing employees at the end of each year (68 and 67 in 2025 and 2024 respectively) , the average training hours per person are 5.86 hours and 12.13 hours respectively. The significant increase in average hours and expenses compared to last year was mainly due to the company's 2024 supervisor education and training-OKR practical internal training held in Jiaoxi, Yilan County in March 2024 :

(1) Distinguished by male and female gender :

In 2025 Unit : hour, TWD

Category	Gender	Number of People	Hours	Average Hours	Cost	Average Cost
Internal Training	Female	8	16	3.20	-	-
	Male	34	77	2.26	-	-

	Subtotal	39	93	2.38	-	-
External Training	Female	9	190	21.11	35,509	3,945
	Male	16	115.5	7.22	20,241	1,265
	Subtotal	25	305.5	12.22	60,550	2,230
Year-end employee calculations		68	398.5	5.86	55,750	820

In 2024 Unit : hour, TWD

Category	Gender	Number of People	Hours	Average Hours	Cost	Average Cost
Internal Training	Female	27	170	6.30	108,788	4,029
	Male	49	398	8.12	271,950	5,550
	Subtotal	76	568	7.47	380,738	5,010
External Training	Female	9	137	15.22	60,380	6,709
	Male	8	108	13.50	46,992	5,874
	Subtotal	17	245	14.41	107,372	6,316
Year-end employee calculations		67	813	12.13	488,110	7,285

(2) Distinguished by employee category :

In 2025 Unit : hour , TWD

Category	Employee Category	Number of People	Hours	Average Hours	Cost	Average Cost
Internal Training	Management	-	-	-	-	-
	R & D Personnel	29	61	2.10	-	-
	General staff	10	32	3.20	-	-
	Subtotal	39	93	2.38	-	-
External Training	Management	6	101	16.85	25,309	4,218
	R & D Personnel	3	9	3.00	-	-
	General staff	16	195.5	12.22	30,441	1,903
	Subtotal	25	305.5	12.22	60,550	2,230
Year-end Employee Calculations		68	398.5	5.86	55,750	820

In 2024 Unit : hour, TWD

Category	Gender	Number of People	Hours	Average Hours	Cost	Average Cost
Internal Training	Management	14	183	13.07	235,698	16,836
	R & D Personnel	16	124	7.75	54,390	3,399
	General staff	46	261	5.67	90,650	1,971
	Subtotal	76	568	7.47	380,738	5,010
External Training	Management	4	71	17.63	42,978	10,745
	R & D	1	4	4.00	-	-

	Personnel					
	General staff	12	171	14.21	64,394	5,366
	Subtotal	17	245	14.41	107,372	6,316
Year-end Employee Calculations		67	813	12.13	488,110	7,285

7.3.2 Employee Training and Development Plan

From the moment each employee reports for duty, the company arranges pre-employment training. Future on-the-job training is divided into internal and external training, with professional skills training tailored to different functions and business needs. Department heads, based on each employee's work capabilities, discuss and develop individual employee development plans with them. Through regular reviews and feedback, employees are assisted in continuously improving their knowledge and experience through ongoing learning. The employee training and development plan provides employees with abundant career development opportunities, enabling them to leverage their strengths and potential in the workplace, achieve personal professional growth, and enhance company value. Implementation status of the employee training and development plan in 2024 and 2025:

1. New Employee Pre-Job Training: The aim is to help new employees quickly integrate into the company, understand the corporate culture, values, work environment, and company personnel regulations. This training is conducted by the General Manager and HR specialists, with a 100% implementation rate.
2. Supervisor Training: The aim is to enable supervisors to understand OKR setting techniques and implementation practices, enabling them to apply these skills in their daily work. From March 17th to 19th, 2024, 21 supervisors stayed at the Hotel Royal Chiao Hsi, and participated in a 7-hour OKR practical course. The total cost, including accommodation and instructor fees, was NT\$380,000.
3. Professional Training:
 - (1) Plan 1: Internal Audit Training Plan. This plan targets internal audit personnel and one of their deputies.

A. Plan Description : According to the Financial Supervisory Commission's Approval No. 1010033235 dated July 25, 2012, internal audit personnel should participate in at least 12 hours of professional training courses related to auditing conducted by designated professional training institutions annually. To comply with regulations and enhance the professional capabilities of internal

audit personnel, the company has formulated a 12-hour training plan annually.

B.Implementation Results : By the end of 2025, all internal audit personnel and their deputies will have completed 12 hours of external training annually, achieving a 100% completion rate.

(2) Plan 2 : **Accounting Personnel Continuing Education Training Plan.**

This plan targets accounting supervisors and one of their deputies.

A.Plan Description : In accordance with the qualification requirements and professional development regulations for accounting supervisors of the issuer's securities firm and stock exchange, accounting supervisors should participate in at least 12 hours annually in professional training courses related to accounting, auditing, finance, financial law, corporate governance, professional ethics, and legal liability offered by training institutions recognized by the competent authority. The company has formulated this training plan to comply with legal regulations and enhance the professional capabilities of its accounting personnel.

B:Implementation Results: By the end of 2025, the annual external training hours for both accounting supervisors and their deputies reached 12 hours each, achieving a 100% completion rate.

(3)Plan 3: **Corporate Governance Supervisor Development and Training Plan.** This plan targets one corporate governance supervisor.

A.Plan Description : In accordance with the key points for the establishment and exercise of powers of the board of directors of listed companies, newly appointed corporate governance supervisors should undergo at least 18 hours of training within one year of assuming the position. The company has formulated this training plan to comply with legal regulations and enhance the professional capabilities of its accounting personnel.

B.Implementation Results: The head of corporate governance took office on May 8, 2023, and has achieved 100% compliance with the legal requirement of 18 hours of training within one year. In 2025, a total of 12 hours of training has been completed as required by law, and the results are expected to be submitted by the end of January 2026.

7.4 Public welfare participation

The company participates in public welfare activities from time to time,

including inviting disadvantaged groups to participate in company activities; sponsoring campuses, disadvantaged groups or subscribing for agricultural products; and cooperating on cultural monuments, buildings, and natural ecological projects to enhance the company's corporate image and fulfill its corporate social responsibilities. The results of the implementation of the plan to promote public welfare activities are disclosed as follows :

Item	Reasons for Public Welfare Activities	Execution Performance
1	Order good-hearted eggs every month from "Lingming Xiangyang Garden", an affiliated organization of Liming Correctional Institution, and send them to company colleagues.	Purchased 656 boxes in 2025, totaling NTD\$98,400
2	Support the Wilderness Protection Association Northern Branch's parent-child group in conducting time-lapse photography for a volunteer training camp.	2 people are employed and the working hours are 20 hours in total.
3	Support the National Association of Small & Medium Enterprises in conducting time-lapse recordings of National Award of Outstanding SMEs, and assisting in the production of time-lapse documentaries.	4 people are employed, working a total of 60 hours.

1. Ordering good-hearted eggs from "Newdawn Xiangyang Garden", an affiliated organization of Newdawn Institution, every month and sending them to company colleagues



Newdawn Xiangyang Garden students assist in the egg cartoning process

Some people say : "It is better to give him a fishing rod than to give him fish." Newdawn Institution introduced foreign "green natural care farming", emerging

health care and agricultural and animal husbandry production, and combined it into a sustainable development social care model to help mentally and physically handicapped people. He lives an independent life and founded "Newdawn Xiangyang Garden" in Shoufeng Township. Laying hens are raised in the garden and raised humanely, allowing the chickens to lay "good-hearted eggs" in a non-toxic and clean environment.

The origin of everything was the earthquake on February 6, 2019. After the earthquake, Brinno donated two time-lapse cameras to the correctional institution, so that they could record every precious moment of the post-earthquake restoration project. In order to better understand what kind of practical help the correctional home needed, the chairman personally visited the correctional home six months later. The chairman met with the middle-aged and elderly students and students with mild to moderate disabilities one by one and arrived at Xiangyang Garden. Pan Tianqi, director of Xiangyang Garden, said that they had encountered a difficult problem before. Chickens were not sick but were dying one after another, and no reason could be found. After installing the machine and recording for a whole night, I discovered that weak chickens would be pecked by other chickens. Therefore, whenever weak chickens were found, they were immediately isolated, and this mystery was solved.

After walking around Xiangyang Garden, the chairman decided to become a long-term subscriber of Good Heart Eggs and distributed the ordered eggs to all employees of the company. In this way, he supported students with disabilities in collecting eggs and patiently wiping them, giving them the best results. Good for sure. This decision will not only allow colleagues to eat healthily but also help the mentally and physically disabled in correctional facilities. Brinno started ordering NT\$10,000 worth of Good-hearted Eggs every month in February 2019, and warmly invited colleagues to show their love and increase the amount of group purchases of "Good-hearted Eggs". More than six years have passed, and nearly 4,000 boxes have been ordered from the reformatory. Eggs, we will continue this good deed in the future.

2. Support the Wilderness Protection Association Northern Branch's parent-child group in conducting time-lapse photography for a volunteer training camp.

In its pursuit of corporate sustainability, Brinno has consistently integrated core technologies with social responsibility, fulfilling its corporate citizenship mission. In 2025, Brinno officially partnered with the Wilderness Protection Association's Northern District Family Group to provide in-depth video support for its volunteer basic training camp. We understand that promoting environmental education relies on a strong volunteer system, and authentic and impactful documentation is the most crucial catalyst for conveying conservation ideals.

To fully capture the transformation and moving moments during the volunteer training process, Brinno proactively invested professional human resources and advanced time-lapse photography equipment to record every detail of the training camp. Through the unique time compression capabilities of time-lapse photography, we transformed the lengthy training sessions into fast-paced, visually impactful video works. This not only reduced the resource burden on the non-profit organization in

recording but also presented the volunteers' enthusiasm and efforts in a more digital and highly communicative form.

This injection of professional video resources helps the Wilderness Protection Association communicate more effectively with the public in its subsequent outreach efforts. Through the visual tension of time-lapse videos, the initial intention of environmental protection can transcend geographical limitations and reach more potential supporters. Brinno hopes to continue to leverage the influence of imaging technology in the future to empower more charitable organizations and allow more people to see the natural beauty and sustainability spirit of Taiwan through the lens.



Wilderness Protection Association Volunteer Basic Training Camp Time-lapse Photography

3. Support the Small and Medium Enterprises Association in conducting time-lapse recording of the 34th National Award of Outstanding SMEs and assist in the production of a time-lapse documentary.

Brinno has long been assisting the National Association of Small & Medium Enterprises in recording the National Award of Outstanding SMEs. This year we upgraded to use a high-definition 4K Brinno time-lapse camera to support the National Association of Small & Medium Enterprises in recording the entire 34rd National Award of Outstanding SMEs. This ceremony is not only an affirmation of outstanding domestic enterprises, but also demonstrates the determination of small and medium-sized enterprises to pursue excellence and continuous innovation.

During the preparations for the event, we used Brinno time-lapse cameras to capture everything from the exhibition venue construction, lighting layout, rehearsal preparations to the busy scenes on the award day with delicate lenses. Time-lapse photography technology condenses the complicated process of hours or even days

into wonderful short films, allowing the audience to intuitively experience every important moment in the preparation of the ceremony. This video not only records the preparation process for the ceremony, but also shows the SME Association's insistence on the quality of the event and its vision for the future development of the industry.

Through this technical support, Brinno not only demonstrated the professional performance of its products, but also reflected the company's concern for social development. By recording important events of small and medium-sized enterprises, we indirectly participate in and promote the witness and inheritance of the industrial development process. As an important award to recognize outstanding small and medium-sized enterprises, the National Award of Outstanding SMEs has far-reaching significance, and our time-lapse photography technology ensures that these precious moments are fully preserved.



Brinno BCC5000 time-lapse camera recorded the 34th National Award of Outstanding SMEs Ceremony

8 Appendix

8.1 GRI index

GRI Guidelines	GRI No.	Disclosures	Corresponding Report Chapter	Page
GRI 101 : Fundamentals 2021				
General Disclosure				
GRI 102 General Disclosure 2021	GRI 2-1	Organization Details	4.1 Company Profile	15 ~ 21
	GRI 2-2	Entities included in Organizational Sustainability reporting	4.1 Company Profile	15
	GRI 2-3	Reporting period, frequency and contact person	1. About this report	4
	GRI 2-4	Information Recompilation	Not applicable: No information has been restated.	
	GRI 2-5	External Assurance/Assurance	1. About this report	4
	GRI 2-6	Activities, Value chains and other business relationships	6.1 Supplier Management	55~ 57
	GRI 2-7	Staff	7.1 Employee Overview	64~ 66
	GRI 2-8	Non-employee workers	Not applicable: No workers other than employees .	
	GRI 2-9	Governance structure and composition	6.1 Supplier Management	55~ 57
	GRI 2-10	Nomination and selection of the highest governance unit	5.1 Corporate Governance Framework	35 ~ 48
	GRI 2-11	Chairman of the highest governance body	Structure	
	GRI 2-12	The highest governance body's role in overseeing shock management		
	GRI 2-13	Head of Shock Management	6.2 Information Security Risk Management	57 ~ 61
	GRI 2-14	The role of the highest governance body in sustainability reporting	5.1 Corporate Governance Framework	35 ~ 48
	GRI 2-15	Conflict of Interest	5.1 Corporate Governance Framework Structure	35 ~ 48
	GRI 2-16	Communicate key milestones	3.2 Communication projects and channels for various stakeholders	7~9

GRI Guidelines	GRI No.	Disclosures	Corresponding Report Chapter	Page
	GRI 2-17	Collective intelligence of the highest governance unit	5.1 Corporate Governance Structure	35 ~ 48
	GRI 2-18	Performance evaluation of the highest governance unit		
	GRI 2-19	Remuneration Policy	5.1.1 Board of Directors	35 ~ 44
	GRI 2-20	Salary determination process	5.1.3 Remuneration Committee	45
	GRI 2-21	Annual total compensation ratio	7.1 Employee Overview	72 ~ 74
	GRI 2-22	Sustainable Development Strategy Statement		45 ~ 48
	GRI 2-23	Policy commitments	5.1.4 Sustainable Development Unit	
	GRI 2-24	Incorporate policy commitments		
		Procedures for remediating negative shocks	3.3 Analysis of major issues	9~13
	GRI 2-25		5.2 Honesty and Integrity	49 ~ 50
	GRI 2-26	Mechanisms for seeking advice and raising concerns	3.2 Communication projects and channels for various stakeholders	7~9
			5.2 Honesty and Integrity	49 ~ 50
	GRI 2-27	Regulatory Compliance	5.3 Compliance with Laws	50 ~ 50
	GRI 2-28	Membership of a public association	4.4 External initiatives	33
	GRI 2-29	Stakeholder Consultation Policy	3. Identification Stakeholders and Major Themes	7~14
	GRI 2-30	Collective agreement	Not applicable: Currently, labor-management meetings are functioning well, labor representatives effectively reflect the opinions of the labor side, and can effectively protect the rights and interests of labor, so a trade union has not been established.	
GRI 3: Material Themes 2021	GRI 3-1	collective agreement	3. Identification Stakeholders and Major Themes	7~14
	GRI 3-2	Process for determining major topics		
	GRI 3-3	List of major topics		
Subject-Specific Guidelines				
GRI 200 Economics				
GRI 201 Economic Performance 2016	201-2	Financial impacts and other risks and opportunities arising from climate change	6.3 Greenhouse Gas Management	61~68

GRI Guidelines	GRI No.	Disclosures	Corresponding Report Chapter	Page
	201-3	Defining Benefit Plan Obligations and Other Retirement Plans	7.2 Staff Care	74~81
GRI 205 Anti-Corruption 2016	205-2	Communication and training on anti-corruption policies and procedures	5.2 Honesty and Integrity 5.3 Compliance with Laws	49 ~50
	205-3	Corruption incidents confirmed and actions taken	This will not happen in 2025	
GRI 300 Environment				
GRI 302 Energy 2016	302-1	Energy consumption within the organization	6.4 Energy Management	68~69
	302-3	Energy intensity		
	302-4	Reduce energy consumption		
GRI 305 Emissions 2016	305-2	Energy indirect (Category 2) greenhouse gas emissions	6.3 Greenhouse Gas management	61~68
	305-3	Energy indirect (Category 3) greenhouse gas emissions	6.3 Greenhouse Gas management	
	305-5	Greenhouse gas emission reduction	6.3 Greenhouse Gas management	
GRI 307 Compliance with Regulations on Environmental Protection 2016	307-1	Violation of environmental regulations	This will not happen in 2025	
GRI 400 Society				
GRI 401 Employment Relations 2016	401-1	New and retired employees	7.1 Employee Profile	72~74
	401-2	Employee Benefits	7.2 Staff Care	74~70
	401-3	Parental leave	7.1 Employee Profile	72~81
GRI 403 Occupational Safety and Health 2018	403-1	Worker representatives in formal safety and health committees formed jointly by labor and management	This will not happen in 2025	
GRI 404 Training and Education 2016	404-1	Average hours of training per employee per year	7.3 Staff Training and Development	81 ~84
	404-2	Employee skill enhancement and transition assistance program		
GRI 413 Local Communities 2016	413 -1	Operational activities through local community communication, impact assessment and development planning	7.4 Public welfare Participation	85~88
GRI 418 Customer Privacy 2016	418-1	Complaints of substantiated breach of customer privacy or loss of customer information	This will not happen in 2025	

GRI Guidelines	GRI No.	Disclosures	Corresponding Report Chapter	Page
GRI 419 Socioeconomic Compliance 2016	419-1	Violation of laws and regulations in social and economic fields	This will not happen in 2025	

8.2 SASB Perpetual Accounting Indicators

According to page 181 of "Exploring the Sustainable Industry Classification of China's Listed Overseas Companies : Referring to the SASB New Industry Classification" (published on August 5, 2021) by Wang Yixin, the company is classified into major categories according to the SASB new industry classification; small. The categories are technology and communications; hardware. The SASB sustainable accounting indicator index is as follows :

Topic	Accounting Metric	Nature	Indicator Code	Unit of Measure	Reference Section	Page
Product Safety	Describe methods for identifying and addressing data security risks in products	Discussion and analysis	TC-HW-230a.1	n/a	6.2 Information security risk management	57~61
Employee Diversity and Inclusion	Percent gender and racial / ethnic representation of (1) managers, (2) technical staff, and (3) all other employees	Quantitative	TC-HW-330a.1	Percentage (%)	7.1 Employee profile	72~74
Product Life Cycle Management	containing IEC 62474 declarable substances	Quantitative	TC-HW-410a.1	Percentage (%)	0% (Currently, there is no product revenue that should be declared as an IEC 62474 substance.)	-
	meeting EPEAT verification or equivalent requirements (by revenue)	Quantitative	TC-HW-410a.2	Percentage (%)	0% (Our products are not currently certified by EPEAT.)	-
	meet ENERGY STAR® standards by revenue	Quantitative	TC-HW-410a.3	Percentage (%)	0% (Our company has not yet applied for Energy Star Program standard product certification.)	-
	Weight of end-of-life products and recycled e-waste, percentage recycled	Quantitative	TC-HW-410a.4	Metric tons (t), percentage (%)	2.517 tons, 0% (Our company does not yet have relevant statistics on the weight of electronic waste recycled)	-

Topic	Accounting Metric	Nature	Indicator Code	Unit of Measure	Reference Section	Page
Supply Chain Management	Percentage of Tier 1 supplier facilities audited under RBA' s Verified Audit Process (VAP) or equivalent : (a) All suppliers (b) High risk suppliers	Quantitative	TC-HW-430a.1	Percentage (%)	6.1 Supplier Management	55~57
	First-tier suppliers : (1) Rates of noncompliance with RBA' s Verified Audit Process (VAP) or equivalent audits, and (2) Corrective action ratios associated with (a) priority nonconformities and (b) other nonconformities.	Quantitative	TC-HW-430a.2	Ratio	6.1 Supplier Management	55~57
Purchase Ingredients	Describe the risk management associated with the use of critical materials	Discussion and analysis	TC-HW-440a.1	n/a	6.1 Supplier Management	55~57

Activity indicators :

Reveal indicators	Nature	Indicator Code	Unit of Measure	Reference Section	Report page number
Production Volume by Product Category	Quantitative	TC-HW-000.A	Quantity	All production was outsourced. The production details for 2025 show a total of 521,731 units produced, including 79,566 finished products (ODM), 35,821 finished products (OBM), 161,208 semi-finished products (ODM), 166,096 semi-finished products (OBM), and 79,040 raw materials.	-
Factory Area	Quantitative	TC-HW-000.B	Square feet (ft ²)	All production is outsourced, no in-house factories	-

Reveal indicators	Nature	Indicator Code	Unit of Measure	Reference Section	Report page number
% of Production from Own Facilities	Quantitative	TC-HW-000.C	Percentage (%)	100% outsourced production	-