



# 2024 TBI MOTION TECHNOLOGY CO., LTD.

Sustainability Report



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## — Preface (GRI 2-1)

Under the global trend of promoting sustainable development, TBI MOTION TECHNOLOGY CO., LTD. (hereinafter referred to as “TBI Motion” or “the Company”) fulfills its responsibility for sustainable development as a corporate citizen. In addition to enhancing corporate governance capabilities and addressing human rights issues, the Company is also committed to reducing greenhouse gas emissions in alignment with national sustainable development policies.

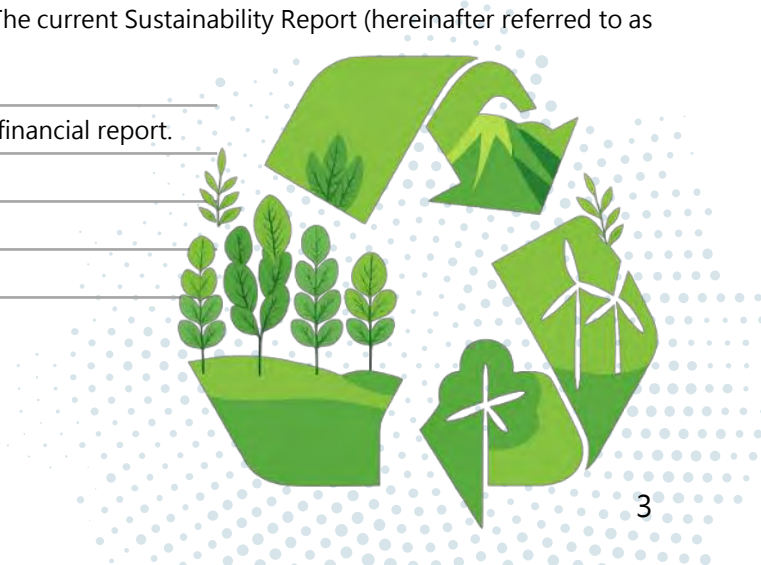
TBI Motion places great emphasis on the direction of corporate sustainability by not only closely integrating sustainable development with its core business but also thoroughly considering the impacts of business operations on all stakeholders. The Company has formulated concrete sustainability policies, codes of practice, management guidelines, action plans, and defined objectives. Through the implementation of these sustainability initiatives, the Company strives to respond to stakeholders’ expectations regarding governance, social, and environmental aspects. The Company also sincerely looks forward to working hand in hand with all partners in the supply chain, thereby creating a sustainable and ideal society.

Since its establishment in 1986, the Company has adhered to the management philosophy of “Quality Assurance and Stable Supply,” while focusing on product innovation, research, and design. It currently holds multiple product design patents and has obtained ISO 9001, ISO 14001, and ISO 45001 certifications. In 2018, the Company was listed on the Taiwan Stock Exchange, marking the beginning of its global expansion. Subsequently, in 2020, subsidiaries were established in Suzhou, China (“TBI Motion Technology (Suzhou) Co., Ltd.”) and in California, USA (“TBI Motion Technology (USA) LLC”). In 2022, another subsidiary, “TBI Intelligent Technology Co., Ltd.,” was established in Taipei, completing the global market deployment. Looking ahead, the Company will continue to expand into international markets, enhance product quality, and deliver greater customer satisfaction in order to achieve improved business performance.

## — Scope of Report and Coverage (GRI 2-1 ~ 2-3)

The Company published its first Corporate Social Responsibility (CSR) Report in 2014, which was renamed the Sustainability Report starting in 2022. The current Sustainability Report (hereinafter referred to as “this Report”) is the ninth edition.

- Reporting Period: The reporting period of this Report covers January 1, 2024 to December 31, 2024, consistent with the period of the annual financial report.
- Reporting Frequency: Published once a year and disclosed before the end of August.
- Publication Date of the Previous Report (2023): August 2024.
- Publication Date of the Current Report (2024): August 2025.



The scope of this Report covers the parent company, TBI MOTION TECHNOLOGY CO., LTD., and does not include its subsidiaries<sup>[1]</sup>. There are no significant differences in coverage compared to the previous year. This Report has been prepared in accordance with the “Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” issued by the Taiwan Stock Exchange, and follows the Global Reporting Initiative (GRI) Standards released in 2021. It also references international frameworks including the Sustainability Accounting Standards Board (SASB), the United Nations Sustainable Development Goals (SDGs), and the Task Force on Climate-related Financial Disclosures (TCFD) as the main guidelines for its preparation. In addition, with respect to greenhouse gas (GHG) inventory, during the reporting period the Company conducted third-party verification of its GHG inventory for the first time, adopting ISO 14064-1:2018 as the verification standard. The year 2024 has been designated as the baseline year for greenhouse gas emissions<sup>[2]</sup>.

### 三 Restatement of Information (GRI 2-4)

Upon review of the 2023 Sustainability Report, it was identified that the energy intensity figure was misstated as 16.26. After verification, the correct value is 21.34. This Report provides the correction accordingly. For further details, please refer to Section 3.1 Energy Management of this Report.

### 四 External Assurance and Verification ( GRI 2-5 )

This Report has been prepared in accordance with the GRI Standards: 2021 and has undergone moderate-level assurance by an independent third-party assurance body, ARES INTERNATIONAL CERTIFICATION CO., LTD., in accordance with AA1000 AS v3 Type I. The third-party assurance statement is included in the Appendix of this Report. All financial data cited in this Report are derived from the annual financial statements audited and certified by PricewaterhouseCoopers Taiwan.

### 五 Report Contact Window ( GRI 2-3 )

The primary unit responsible for the preparation of this Report is the Business Management Center. Should you have any valuable opinions or inquiries regarding this Report or the Company’ s sustainability development, please feel free to contact us:

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Questionnaire on Stakeholder Concerns  
<https://www.tbimotion.com.tw/investors/investors-08>

Contact Channels and Communication Methods for Various Stakeholders  
<https://www.tbimotion.com.tw/investors/investors-05>

Sustainability Section <https://www.tbimotion.com.tw/investors/investors-05>



■ Questionnaire of TBI MOTION



■ Stakeholder Contact Points and Communication Channels

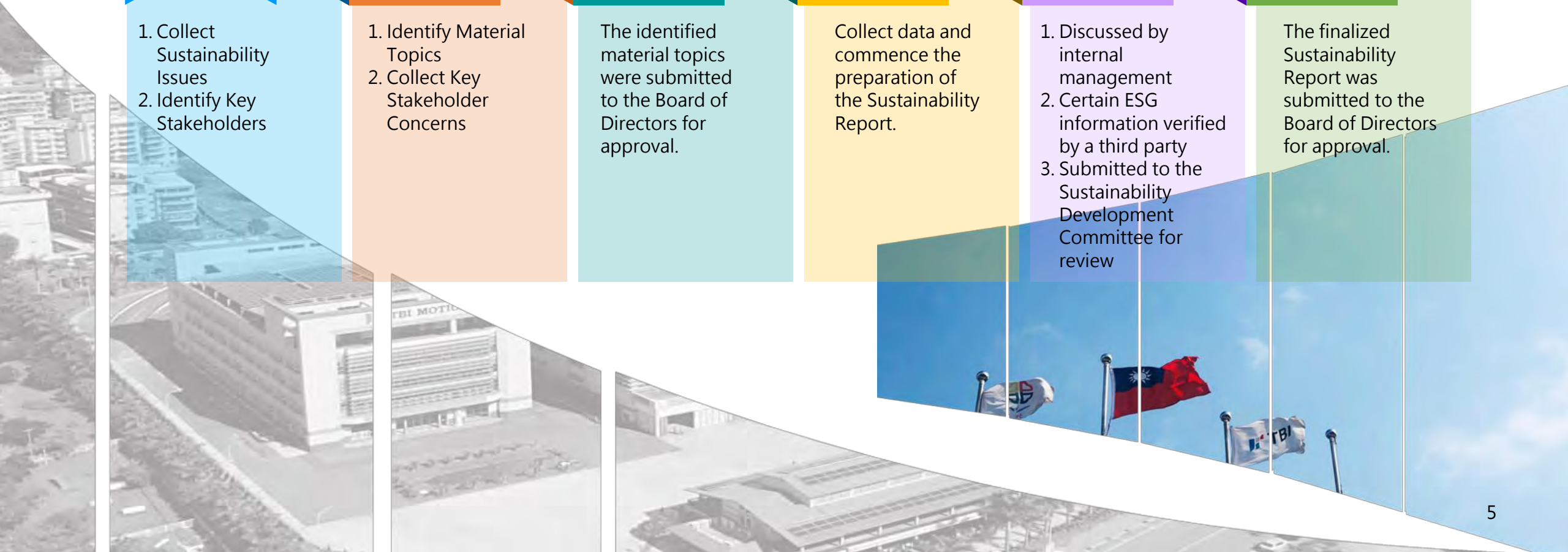


■ Corporate Social Responsibility

<sup>[1]</sup>The subsidiaries of TBI MOTION include TBI Intelligent Technology Co., Ltd., TBI MOTION TECHNOLOGY (USA) LLC, and TBI Motion Technology (Suzhou) Co., Ltd.

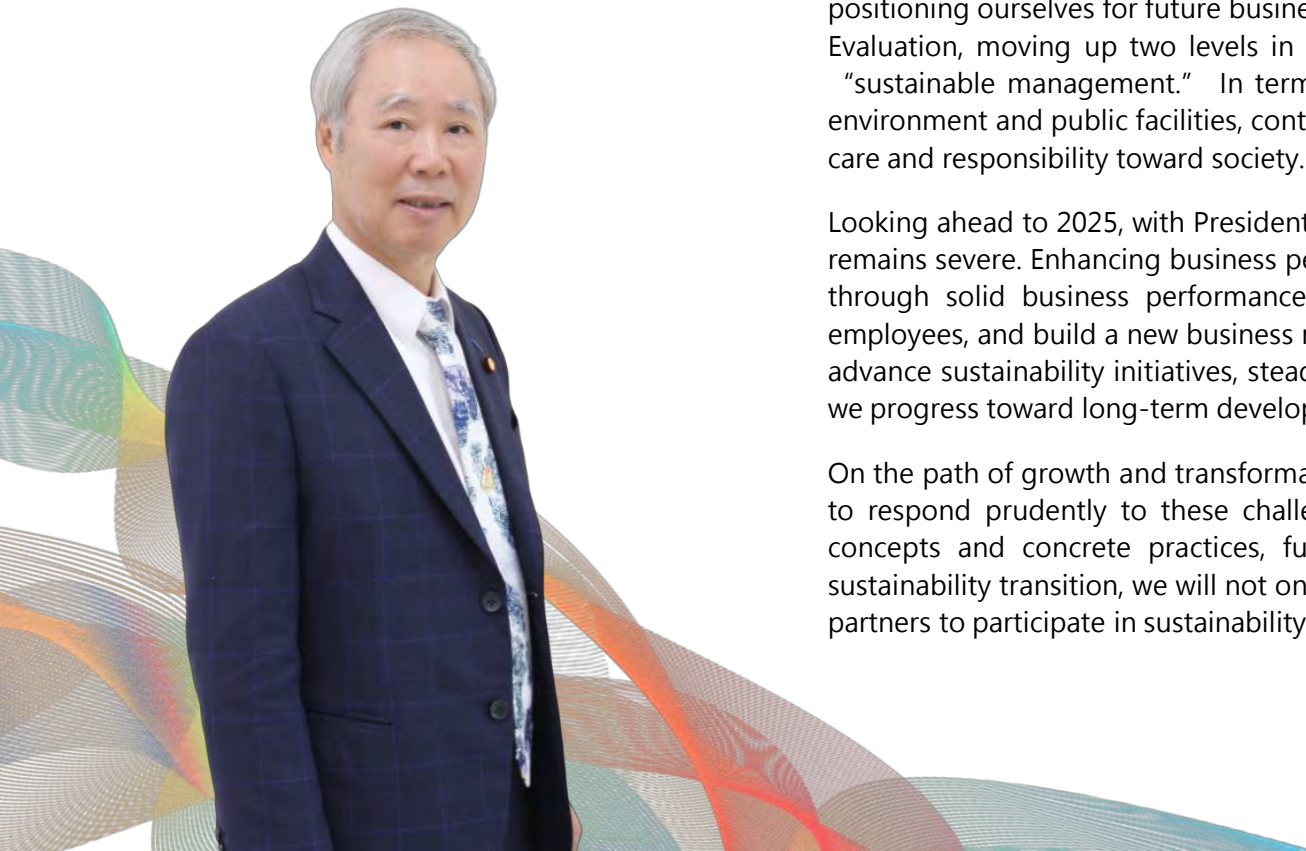
<sup>[2]</sup>In line with the “Sustainable Development Action Plan for TWSE/TPEx Listed Companies” issued by the Financial Supervisory Commission (FSC), the Company plans to include its subsidiaries within the scope of greenhouse gas (GHG) inventory starting in 2027 (covering 2026 data). At that time, the baseline year for greenhouse gas emissions will be reestablished.

六 Internal Management Process of the Report



## Letter from the Chairman ( GRI 2-22 )

After experiencing the global supply chain crisis in 2023, the year 2024 brought further challenges, including weak external market demand, high inflation, and China’ s underperforming economy, making the market environment even more severe. While we cannot change external shocks, we can proactively adjust our strategies and pace, seeking new directions for growth and opportunities to break through amid uncertainty. Continuous investment in R&D and the exploration of new market opportunities have always been the unwavering commitment of TBI Motion. We deeply understand that only by strengthening R&D capabilities and keeping pace with market dynamics can the Company establish a solid foothold and continue moving forward in an ever-changing market.



In 2024, despite the challenging overall environment, we entered the application market for humanoid robots, proactively positioning ourselves for future business opportunities. At the same time, we continued to advance in the Corporate Governance Evaluation, moving up two levels in the rankings, demonstrating our dual-track efforts in “technological innovation” and “sustainable management.” In terms of social contribution, we collaborated with local communities to protect the natural environment and public facilities, continuously giving back to society and benefiting residents, thereby fulfilling the Company’ s care and responsibility toward society.

Looking ahead to 2025, with President Trump’ s return to office and the rise of trade protectionism, the global market situation remains severe. Enhancing business performance will be TBI Motion’ s primary goal in overcoming international adversity. Only through solid business performance can we achieve sustainable development, create a better working environment for employees, and build a new business model that integrates both sustainability and profitability for investors. We will continue to advance sustainability initiatives, steadily promoting actions from internal governance to external responsibilities, ensuring that we progress toward long-term development even amid uncertainty.

On the path of growth and transformation, challenges and trials are inevitable. TBI Motion will remain united with all employees to respond prudently to these challenges. While promoting sustainable development, we will continue to implement ESG concepts and concrete practices, fulfilling our corporate responsibilities starting from within. In the face of the global sustainability transition, we will not only actively align with international trends and policy directions but also lead more industry partners to participate in sustainability initiatives, jointly fostering corporate development and social well-being.

Letter from the CEO ( GRI 2-22 )

In 2024, the international landscape remained turbulent, with mounting pressures from geopolitical tensions, shifts in trade policies, and exchange rate fluctuations impacting the development of global manufacturing. Although certain industries in Taiwan experienced growth driven by advancements in AI technology, the manufacturing sector as a whole continued to face numerous uncertainties and significant pressures. In confronting these global challenges, staying grounded and maintaining steady progress will enable us not only to withstand adversity but also to find a path forward.

We have actively invested in product research and development while continuously advancing technological upgrades, including the expansion of our single-axis motion module product line and the introduction of digital energy consumption management, with the goal of creating new opportunities in future markets. Although business performance has declined in the past two years due to market conditions, our commitment to sustainability has never wavered, and we remain steadfast in driving sustainability initiatives.

In November 2024, we established the “Sustainability Development Committee,” focusing on three key dimensions: corporate governance, environmental protection, and social participation, to comprehensively advance sustainability actions. We obtained certification under the Taiwan Intellectual Property Management System (TIPS), promoted low-carbon energy-saving measures and intelligent applications, replaced outdated air compressors, implemented digital lean management, and continued to care for local communities while promoting various industry-government-academia-research collaboration projects, thereby fulfilling corporate local responsibilities and fostering social inclusiveness.

In response to the global 2050 net-zero target, we are actively integrating digital technologies to further advance digital lean management, aiming to achieve phased sustainability goals in the short and medium term. These efforts are designed to progressively strengthen the Company’ s resilience and low-carbon competitiveness, while demonstrating our firm commitment to carbon reduction responsibilities.

Sustainability is not merely a trend; it is a responsibility to the next generation and a vital benchmark by which global enterprises challenge and inspire one another. TBI Motion will actively support government energy-saving and carbon-reduction policies, leverage digitalization to drive carbon reduction technologies, and continue to introduce intelligent governance tools. Together with industry peers, we are dedicated to creating a sustainable living environment for both present and future generations, thereby generating long-term value for the planet’ s ecosystems and for corporate development.



Sustainability Performance

1. Corporate Sustainability Governance
2. Customer Satisfaction and Product Innovation
3. Green Environment, Loving the Earth
4. Harmonious and Prosperous Society
5. Appendix

Governance

- Awarded as a 2024 **Potential Mid-sized Enterprise**
- Awarded **the Bronze Award** at the TCSA 2024 Taiwan Corporate Sustainability Awards (TCSA) for Sustainability Report
- Certified with the 2024 Taiwan Intellectual Property Management System(**TIPS**) **Patent Class A Certification**
- The product quality system continues to be certified under **the ISO 9001** International Quality Management System.
- As of the end of 2024, the Company holds **127 patents**, including 57 domestic patents and 70 overseas patents.



Environmental

- "ISO 14001"** successfully passed the annual surveillance audit.
- Energy-saving initiative: Replaced outdated air compressors, saving 706.40 gigajoules (GJ) and reducing **97.13 metric tons** of CO2e.
- Greenhouse Gas Emissions **decreased by 8.30%** compared to 2023.
- Certified under **ISO 14064-1:2018** for greenhouse gas inventory verification.



Social

- Elderly care and student aid subsidies, with total donations amounting to **NT\$1,414,725**.
- Adopted Qiangliao Park in Shulin District.
- Supported the Shulin Precinct' s campaign on "Fraud Prevention across All Professions."



— Company Overview ( GRI 2-1 )

TBI Motion has been established for 39 years. At its inception in 1986, it was registered under the name “Taiwan Ball Screw Industrial Co., Ltd.” In 2002, it was renamed “TBI Ball Screw Technology Co., Ltd.,” and in 2010, it was renamed “TBI MOTION TECHNOLOGY CO., LTD.” The Company’s main products are precision ball screws and linear guideways, while also actively developing ball splines, linear motion stages, rotary ball splines, and other transmission component products. The applications of these products cover a wide range of industries, including semiconductors, automation, robotics, industrial machinery, medical equipment, green energy, machine tools, and automated storage systems.

The Company adheres to its five core values of “Integrity, Professionalism, Collaboration, Innovation, and Quality,” to provide customers with the highest-quality services. We continuously pursue R&D innovation and leverage our solid technical expertise to deliver high-quality products and effective solutions for our customers. Within the industry value chain, whether customers or suppliers, all are regarded as our most valued partners. Together, we strive for mutual growth and the creation of outstanding achievements.

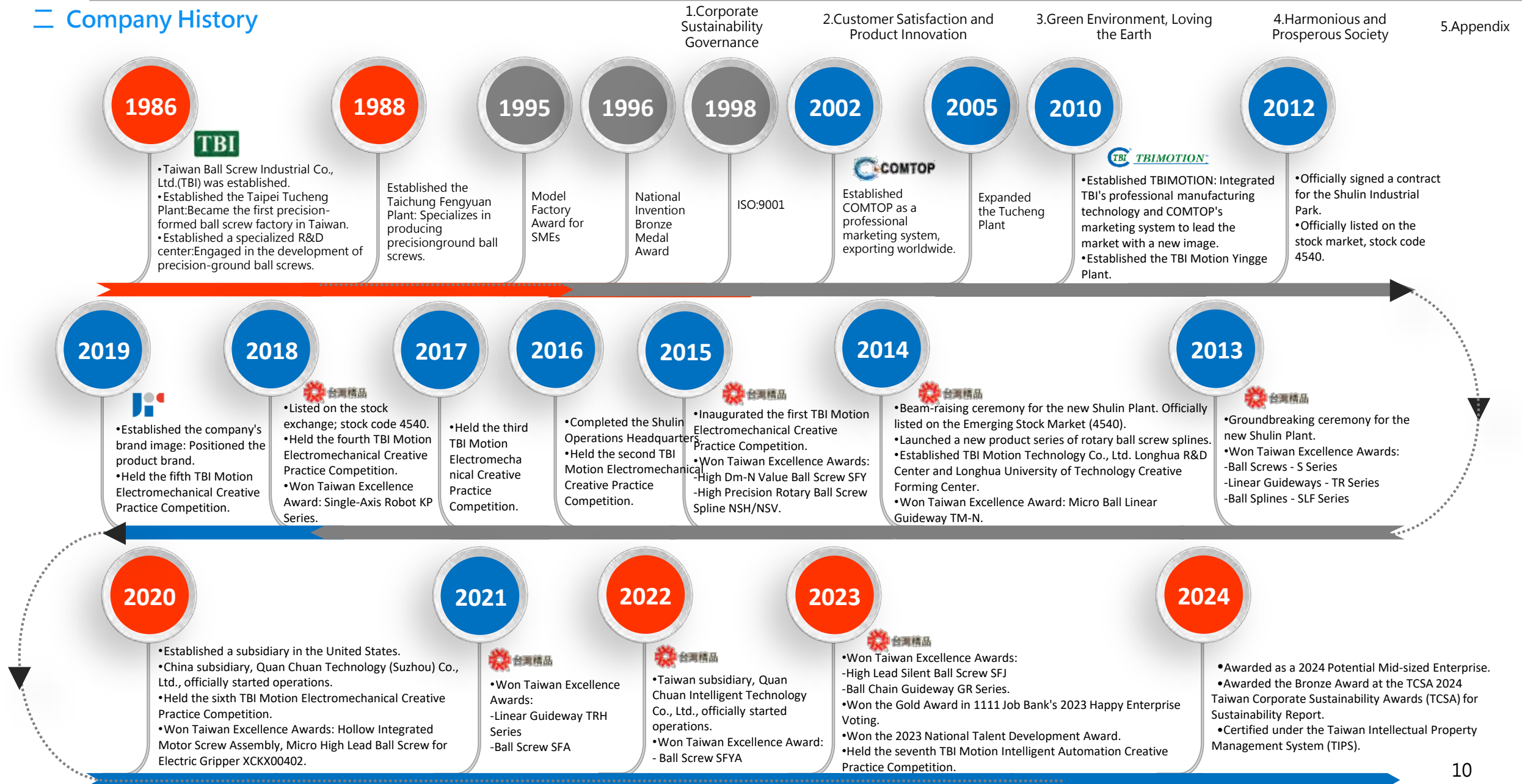


Caption: Five Core Values



Date of Establishment	July 9, 2010
Chairman	Li, Ching-Kung
CEO	Li, Jin-Sheng
Capital	952 million NTD
Main Products	Ball screws, linear guideways, ball splines, and single-axis robots
Number of Employees	781 employees (as of the end of 2024)
Headquarters	Shulin Plant (No. 123, Sando Road, Shulin District, New Taipei City)
Plant Area	66,120平方米

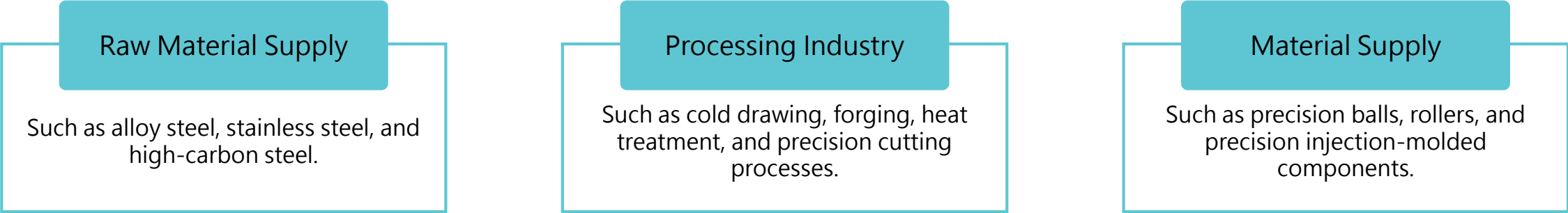
## Company History



Core Business Overview ( GRI 2-6 )

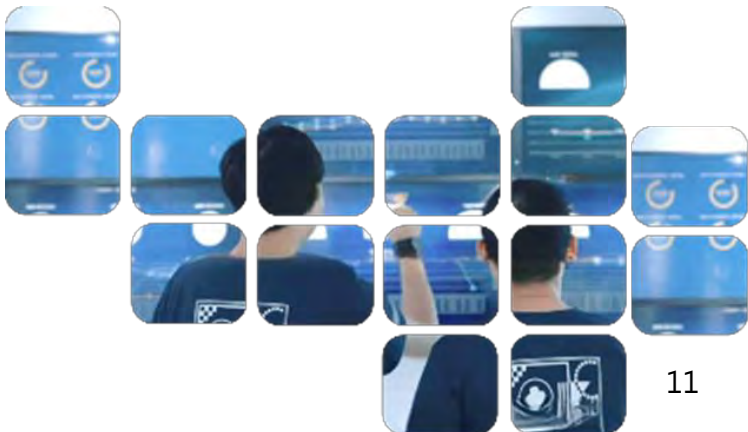
The Company’ s products, including linear guideways, ball screws, and ball splines, are characterized by high technology intensity and capital intensity. The supply side of this industry has long been dominated by advanced industrial nations such as Japan, Germany, the United States, and Switzerland, where product technologies are highly sophisticated and brands enjoy strong advantages. Domestically, competitors include HIWIN, PMI, Chieftek Precision, Linear Technology, and TBI Precision. In recent years, however, China’ s transmission component industry has grown rapidly. Although most of its products are low-cost, they still exert a significant impact on the overall market, intensifying price competition in similar products and posing potential threats to Taiwan’ s related industries in the future.

The Company’ s business operations are positioned in the midstream of the industry value chain, while the upstream segment can be categorized as follows:







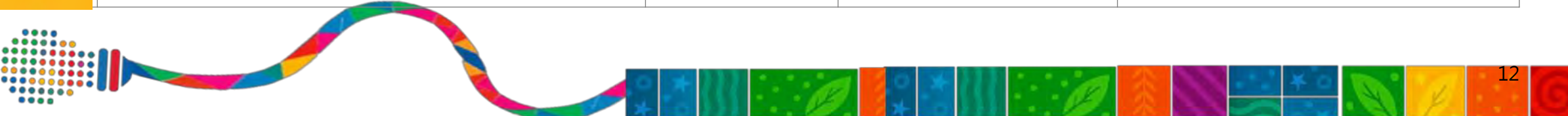
In terms of supporting and complementary industries, these include mold design and manufacturing, specialized processing machinery, controllers, and drivers.




The Company’ s products are supplied to a wide range of downstream industries, including semiconductor equipment, TFT-LCD panel equipment, biotechnology and medical equipment, connector-related equipment, printed circuit boards (PCB and FPC), automotive and aerospace equipment, optical product equipment, specialized automation machinery, IT hardware, home appliances, mold manufacturers, mobile phones, machine tool equipment, passive component equipment, green energy and energy-saving industries, and hardware trading companies. During the reporting period, there were no significant changes in the Company’ s value chain compared to the previous year.







1.Sustainable Development Goals (SDGs)

Main Goals	Specific Targets	Corresponding Sustainability Issues	Sustainability Actions	2024 Implementation Status
	<div>■ SDG 3.8</div> <p>Achieve universal health coverage, including financial risk protection, access to quality essential health care services, and access to safe, effective, quality, and affordable essential medicines and vaccines for all.</p>	Occupational Safety and Health	<div>1. Provide employees with regular health examinations.</div> <div>2. Company physician conducts on-site consultations on a regular basis.</div>	<div>1. In 2024, employee health examination subsidies totaled NT\$655,300.</div> <div>2. The company physician conducted on-site consultations once per month.</div>
	<div>■ SDG 4.4</div> <p>By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship. °</p>	Talent Development	<div>1. Provide employees with internal and external training programs.</div> <div>2. Offer employees subsidies for job certification.</div>	<div>1. In 2024, a total of 24,489 hours of employee training courses were provided.</div> <div>2. In 2024, employee job certification subsidies amounted to approximately NT\$10 million.</div>
	<div>■ SDG 5.c</div> <p>Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.</p>	Workforce Diversity and Equal Opportunity	The Company ensures equal pay for equal work between men and women and provides equal opportunities for promotion.	<p>The annual average total compensation between male and female employees is approximately equal:</p> <p>Supervisory positions: 0.98:1 (male:female)</p> <p>Non-supervisory positions: 1.02:1 (male:female)</p>
	<div>■ SDG 7.2</div> <p>By 2030, increase substantially the share of renewable energy in the global energy mix.</p>	Energy Management	<div>1. Adopt green electricity.</div> <div>2. Implement energy conservation and carbon reduction initiatives.</div>	<div>1. Adopted 39,768 kWh of green electricity.</div> <div>2. Energy-saving initiatives reduced electricity consumption by a total of 196,224 kWh.</div>



					1. Corporate Sustainability Governance	2. Customer Satisfaction and Product Innovation	3. Green Environment, Loving the Earth	4. Harmonious and Prosperous Society	5. Appendix
Main Goals	Specific Targets	Corresponding Sustainability Issues	Sustainability Actions		2024 Implementation Status				
	<div><div>■ SDG 8.3</div><p>Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.</p><div>■ SDG 8.8</div><p>Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, particularly women migrants, and those in precarious employment.</p></div>	Local Procurement Occupational Safety and Health	<div><div>■ SDG 8.3</div><p>The Company sources all steel materials from local distributors.</p><div>■ SDG 8.8</div><div><div>1. Implement occupational safety and health education and training.</div><div>2. Provide special health examinations for work involving noise and dust hazards.</div><div>3. Safeguard the health and workplace safety of pregnant employees.</div></div></div>		<div><div>1. In 2024, employee health examination subsidies totaled NT\$655,300.</div><div>2. The company physician conducted on-site consultations once per month.</div></div>				
	<div><div>■ SDG 9.5</div><p>Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending.</p></div>	Product R&D and Innovation	<div><div>1. Provide employees with internal and external training programs.</div><div>2. Offer employees subsidies for job certification.</div></div>		<div><div>1. In 2024, a total of 24,489 hours of employee training courses were provided.</div><div>2. In 2024, employee job certification subsidies amounted to approximately NT\$10 million.</div></div>				
	<div><div>■ SDG 12.5</div><p>By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.</p></div>	Waste Management	The Company did not generate hazardous waste.		Compared to 2023, waste lubricating oil was reduced by more than 10%.				



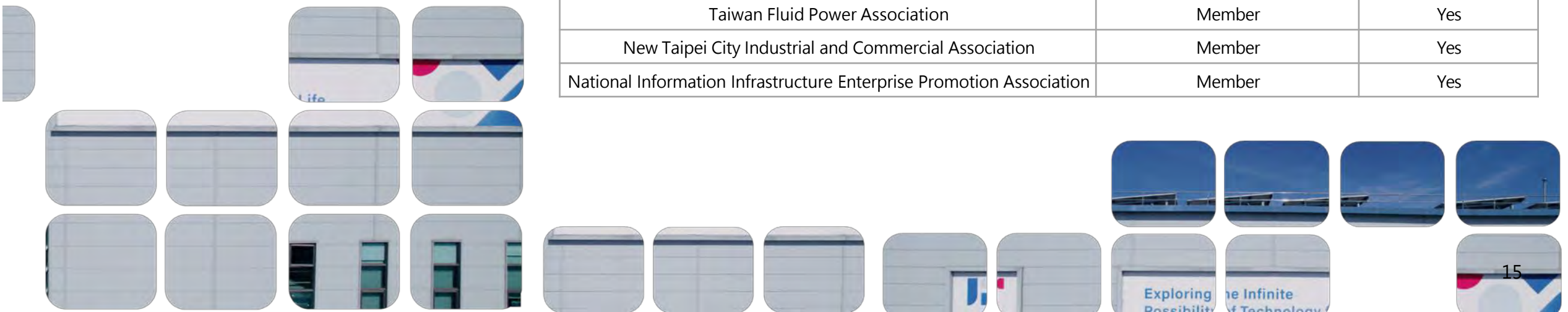
		About the Report	Letter from the Chairman	Letter from the CEO	Sustainability Performance	Company Overview	Sustainability Vision and Implementation of the United Nations Sustainable Development Goals (SDGs)		Stakeholder Engagement and Materiality Analysis	
					1. Corporate Sustainability Governance	2. Customer Satisfaction and Product Innovation	3. Green Environment, Loving the Earth		4. Harmonious and Prosperous Society	5. Appendix
Main Goals	Specific Targets		Corresponding Sustainability Issues	Sustainability Actions			2024 Implementation Status			
	<div>■ SDG 13.3</div> <p>Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.</p>		Greenhouse Gas Emissions	Conducted greenhouse gas inventories for Scope 1, 2, and 3, verified by an independent third party.			Total greenhouse gas emissions decreased by 877.19 metric tons of CO2e compared to 2023.			
	<div>■ SDG 15.5</div> <p>Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species.</p>		Biodiversity	Adopted and managed Qiangliao Park, performing environmental cleaning from Monday to Saturday and weeding every two months, working together with the community to maintain the natural environment and public facilities for the benefit of local residents.			In 2024, the adopted area of Qiangliao Park totaled 10,700 square meters.			
	<div>■ SDG 16.6</div> <p>Develop effective, accountable and transparent institutions at all levels.</p>		Information Security	Carried out trade secret and information security training.			<div>1. In 2024, a total of 767 employees received information security training.</div> <div>2. In 2024, the total number of information security training hours provided was 2,164 hours.</div>			



2 Participation in Industry Associations ( GRI 2-28 )

The Company actively participates in various industry associations. Through these associations, we not only expand our business scope but also facilitate industry information exchange, enhance technical capabilities, and broaden our international perspective. Participation further enables industry-academia collaboration to cultivate the talent required for the Company' s future development. In addition, involvement in industry associations helps support industrial development and engagement in public affairs with local governments. By participating in public affairs, we gain a better understanding of national policies and the future direction of industrial development. The valuable information obtained thereby assists the Company in adjusting its future operational strategies. During the reporting period, the Company participated in the industry associations listed in the following table.

Names of Associations and Organizations	Participation in Special Projects or Committees (Yes/No)	Provision of Sponsorship (Yes/No)
TAIPEI TECH EMBA ALUMNI ASSOCIATION	Executive Director	Yes
National Taipei University of Technology (Taipei Tech) Department of Industrial Engineering and Management EMBA Alumni Association	Chairman	Yes
Taiwan Association of Machinery Industry	Director	Yes
National Chung Cheng University Academic Foundation	Director	Yes
Taipei Tech Alumni	Vice Chairman	Yes
Taiwan Machine Tool and Accessory Builder's Association	Member	Yes
Taiwan Electronic Equipment Industry Association	Member	Yes
The Confederation of Industrial Park & Industrial Estates in R.O.C.	Member	Yes
Importers and Exporters Association of Taipei	Member	Yes
Taiwan Offshore Wind Industry Association	Director	Yes
Taiwan Fluid Power Association	Member	Yes
New Taipei City Industrial and Commercial Association	Member	Yes
National Information Infrastructure Enterprise Promotion Association	Member	Yes



# Stakeholder Engagement and Materiality Analysis

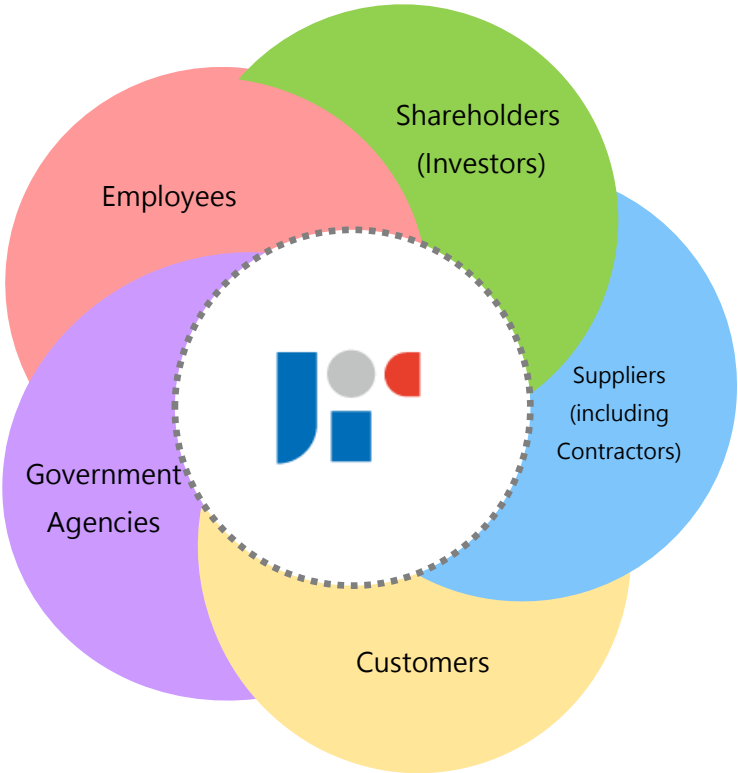
## Stakeholder Identification and Engagement ( GRI 2-29 )

In the course of business operations, all stakeholders are regarded as important partners, and each stakeholder plays a vital role in influencing the Company’ s operational outcomes.

During the reporting period, the Company initially identified nine categories of stakeholders relevant to its operations, namely: shareholders (investors), suppliers (including contractors), communities, media, academic institutions, non-profit organizations, customers, government agencies, and employees. With reference to the AA1000 Stakeholder Engagement Standard (SES, 2015) and its five principles—dependency, responsibility, tension, influence, and diverse perspectives—the Company designed a questionnaire. After consultation with internal business-related managers and the exclusion of invalid responses, a total of 43 valid questionnaires were collected. From this process, five key categories of stakeholders were identified: shareholders (investors), suppliers (including contractors), customers, government agencies, and employees<sup>[3]</sup> .

Every opinion from stakeholders is considered invaluable. Positive feedback from stakeholders will be preserved as strengths for further improvement, while negative feedback will be taken as an opportunity for reflection, immediate review, and corrective action. TBI Motion fully recognizes that only by establishing effective communication channels and engaging in constructive interactions with stakeholders can we identify areas for improvement, and continue to grow and strengthen.

The Company has compiled its methods, frequency, content, and results of stakeholder engagement during the reporting period, as presented in the table below:



[3] The Company conducted a stakeholder identification survey targeting internal business-related managers. After collecting and consolidating the responses, five key categories of stakeholders were identified.

				1. Corporate Sustainability Governance	2.Customer Satisfaction and Product Innovation	3.Green Environment, Loving the Earth	4.Harmonious and Prosperous Society	5.Appendix
Stakeholders	Top Five Issues of Concern	Engagement Methods	Engagement Frequency	Engagement Content	2024 Communication Channels	Engagement Outcomes		Response Measures
Employees	<ul style="list-style-type: none"><li>Occupational Safety and Health</li><li>Workforce Diversity and Equal Opportunity</li><li>Information Security</li><li>Talent Development</li><li>Talent Recruitment and Retention</li></ul>	Labor-Management Meetings	Once every quarter	<ul style="list-style-type: none"><li>Understand employee needs and rectify identified deficiencies.</li><li>Facilitate communication and coordination between labor and management.</li></ul>	<ul style="list-style-type: none"><li>Held four labor-management meetings.</li></ul>	<ul style="list-style-type: none"><li>Recruitment Program: To encourage former employees to return, a referral bonus is offered to those who successfully introduce former colleagues back to the Company. In 2024, a total of NT\$61,000 in referral bonuses was awarded.</li></ul>		<ul style="list-style-type: none"><li>1.5</li><li>4.2</li><li>4.3</li><li>4.4</li></ul>
		Occupational Safety and Health Committee Meetings	Once every quarter		<ul style="list-style-type: none"><li>Held four occupational safety and health committee meetings.</li></ul>	<ul style="list-style-type: none"><li>Utilized public health resources provided by government agencies to arrange professional medical personnel to administer free influenza and COVID-19 vaccinations on company premises.</li><li>Provided physician-led consultations to explain annual health examination reports.</li><li>Offered five health seminars.</li></ul>		
		Employee Welfare Committee	Irregular		<ul style="list-style-type: none"><li>Held three employee welfare committee meetings.</li></ul>	<ul style="list-style-type: none"><li>Organized a Mid-Autumn Festival barbecue event.</li></ul>		
		Performance Appraisals	Three times a year	<ul style="list-style-type: none"><li>Review employees’ work results.</li><li>Provide one annual opportunity for promotion, grade advancement, and salary adjustment.</li></ul>	<ul style="list-style-type: none"><li>Held one performance review committee meeting (for promotion).</li></ul>	<ul style="list-style-type: none"><li>In September 2024, 52 employees were promoted, and 69 employees received grade adjustments with salary increases.</li><li>Formed a cross-departmental performance review committee.</li></ul>		
		Industry-Academia Internship Seminars	Semiannually	<ul style="list-style-type: none"><li>Understand the status of students/interns working at the Company and offer assistance with work or personal matters as needed.</li></ul>	<ul style="list-style-type: none"><li>A total of 12 sessions in 2024.</li></ul>	<ul style="list-style-type: none"><li>Assisted students in industry-academia collaboration programs with job rotations.</li><li>Supported students in obtaining forklift licenses through industry-academia cooperation.</li><li>Helped students adapt to the workplace and integrate into the work environment with a positive attitude.</li></ul>		
		Employee Opinion Mailbo	Irregular	<ul style="list-style-type: none"><li>Employees may use the mailbox to report management deficiencies or submit operational suggestions.</li><li>Grievance hotline: +886-2-2689-2689 #2301 or #2311</li><li>Dedicated email: <a href="mailto:tbahr@tbimotion.com.tw">tbahr@tbimotion.com.tw</a></li><li>Grievance handling unit: Human Resources Department (designated personnel responsible for coordination and resolution)</li></ul>	<ul style="list-style-type: none"><li>No grievance cases were reported in 2024.</li></ul>	None		

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				1.Corporate Sustainability Governance	2.Customer Satisfaction and Product Innovation	3.Green Environment, Loving the Earth	4.Harmonious and Prosperous Society	5.Appendix
Stakeholders	Top Five Issues of Concern	Engagement Methods	Engagement Frequency	Engagement Content	2024 Communication Channels	Engagement Outcomes	Response Measures	
Shareholders (Investors)	<ul style="list-style-type: none"> <li>Economic Performance</li> <li>Workforce Diversity and Equal Opportunity</li> <li>Integrity Management</li> <li>Product R&amp;D and Innovation Information Security</li> </ul>	Hold shareholders' meetings	Once a year	<ul style="list-style-type: none"> <li>Economic Performance</li> <li>Risk Management and Corresponding Strategies for Shareholders' Equity</li> </ul>	<ul style="list-style-type: none"> <li>Completed one shareholders' meeting</li> </ul>	<ul style="list-style-type: none"> <li>Addressed shareholders' inquiries; the General Manager personally explained or appointed dedicated personnel to respond.</li> </ul>	<ul style="list-style-type: none"> <li>1.2</li> <li>1.3</li> <li>1.5</li> <li>2.2</li> </ul>	
		Hold institutional investor conferences	Twice a year		<ul style="list-style-type: none"> <li>Completed two institutional investor conferences</li> </ul>	<ul style="list-style-type: none"> <li>Explained to institutional investors the Company' s overall business operations and management outlook.</li> </ul>		
		Publish financial reports	Once every quarter		<ul style="list-style-type: none"> <li>Published quarterly financial reports</li> </ul>	<ul style="list-style-type: none"> <li>Reported on the Company' s overall business operations and management outlook.</li> </ul>		
		Disclose information on the Market Observation Post System (MOPS)	Irregular		<ul style="list-style-type: none"> <li>Disclosed 28 material information announcements on the Market Observation Post System (MOPS)</li> </ul>	<ul style="list-style-type: none"> <li>Communicated major information about the Company in a timely and transparent manner.</li> </ul>		
		Company website	Irregular		<ul style="list-style-type: none"> <li>Issued five new product announcements and 30 event updates on the Company website</li> </ul>	<ul style="list-style-type: none"> <li>Presented the Company' s management philosophy, sustainability framework, corporate culture, and Company Overview.</li> </ul>		

1. Corporate Sustainability Governance

2. Customer Satisfaction and Product Innovation

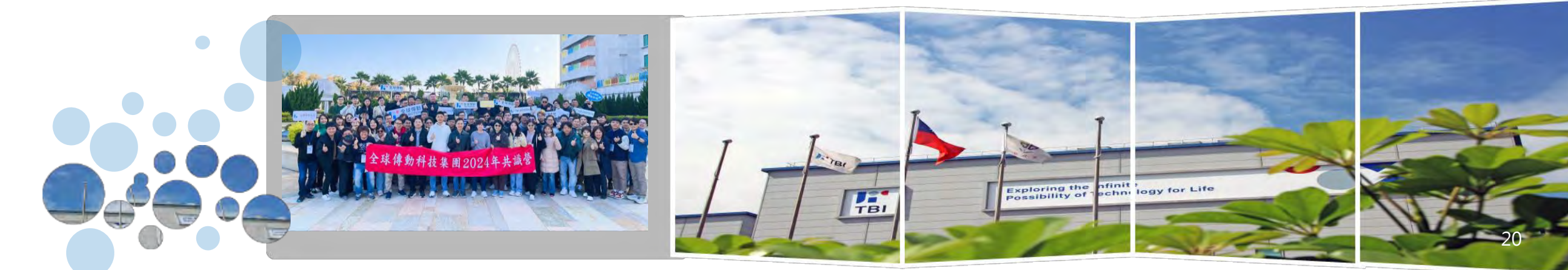
3. Green Environment, Loving the Earth

4. Harmonious and Prosperous Society

5. Appendix

Stakeholders	Top Five Issues of Concern	Engagement Methods	Engagement Frequency	Engagement Content	2024 Communication Channels	Engagement Outcomes	Response Measures
Suppliers	<ul style="list-style-type: none"><li>• Integrity Management</li><li>• Information Security</li><li>• Customer Service Management</li><li>• Occupational Safety and Health Product</li><li>• Research and Innovation</li></ul>	Supplier Visits	Irregular	<ul style="list-style-type: none"><li>• Education and Training</li><li>• New Partner Supplier Evaluation</li><li>• Supplier Performance Assessment</li></ul>	<ul style="list-style-type: none"><li>• Conducted irregular supplier visits and evaluations.</li></ul>	<ul style="list-style-type: none"><li>• Completed 43 hazardous substance investigations.</li><li>• Evaluated the quality, pricing, and delivery of products from 123 suppliers.</li><li>• Completed audits of six newly qualified suppliers.</li></ul>	<ul style="list-style-type: none"><li>• 1.2</li><li>• 1.5</li><li>• 2.1</li><li>• 2.2</li><li>• 4.4</li></ul>
		Supplier Evaluations	Irregular		<ul style="list-style-type: none"><li>• Fulfilled supply requirements on demand.</li></ul>		
		E-mails / Conference Calls	Irregular		<ul style="list-style-type: none"><li>• Conducted training through e-mails or conference calls.</li></ul>		
Customers	<ul style="list-style-type: none"><li>• Product R&amp;D and Innovation</li><li>• Talent Recruitment and Retention</li><li>• Talent Development</li><li>• Workforce Diversity and Equal Opportunity</li><li>• Economic Performance</li></ul>	Customer Satisfaction Surveys	Once a year	<ul style="list-style-type: none"><li>• Identify items that did not meet customer satisfaction and implement improvement tracking.</li><li>• Respond to customer feedback and propose corrective actions.</li><li>• Customer-required Products</li></ul>	<ul style="list-style-type: none"><li>• Distributed customer satisfaction surveys to 73 companies, with an overall questionnaire response rate of 87.6%.</li></ul>	<ul style="list-style-type: none"><li>• In 2024, the overall customer satisfaction score was 85.62.</li><li>• In 2024, a total of 22 exhibitions were held across 10 countries, providing product tour services.</li></ul>	<ul style="list-style-type: none"><li>• 1.3</li><li>• 2.2</li><li>• 4.2</li><li>• 4.3</li></ul>
		Customer Service Hotline	Irregular		<ul style="list-style-type: none"><li>• Maintained irregular communication with customers.</li></ul>		
		Customer Visits	Irregular		<ul style="list-style-type: none"><li>• Participated in a total of 22 exhibitions.</li></ul>		
		Newsletters	Irregular				

				1. Corporate Sustainability Governance	2. Customer Satisfaction and Product Innovation	3. Green Environment, Loving the Earth	4. Harmonious and Prosperous Society	5. Appendix
Stakeholders	Top Five Issues of Concern	Engagement Methods	Engagement Frequency	Engagement Content	2024 Communication Channels	Engagement Outcomes	Response Measures	
Government Agencies	<ul style="list-style-type: none"><li>Talent Development</li><li>Occupational Safety and Health Integrity Management</li><li>Product R&amp;D and Innovation</li><li>Information Security</li></ul>	Financial Reports	Once every quarter	Comply with government regulations and maintain effective communication channels with government authorities.	Published quarterly financial reports	Explained the Company's overall business operations and management outlook.	<ul style="list-style-type: none"><li>1.2</li><li>1.5</li><li>2.2</li><li>4.3</li><li>4.4</li></ul>	
		Market Observation Post System (MOPS) Announcements	Irregular		Disclosed 28 material information announcements on the Market Observation Post System (MOPS)	Released major information on MOPS in a timely manner to communicate important company matters.		
		Sustainability Report	Once a year		Completed one sustainability report	Continued annual publication of the Sustainability Report to enhance ESG information transparency. Published on the Company's official website, the Sustainability Report disclosed the Company's sustainable development strategies and performance outcomes.		
		Official Documents / E-mails	Irregular		Issued 733 official documents and e-mails	Facilitated smooth communication and understanding of government policies.		

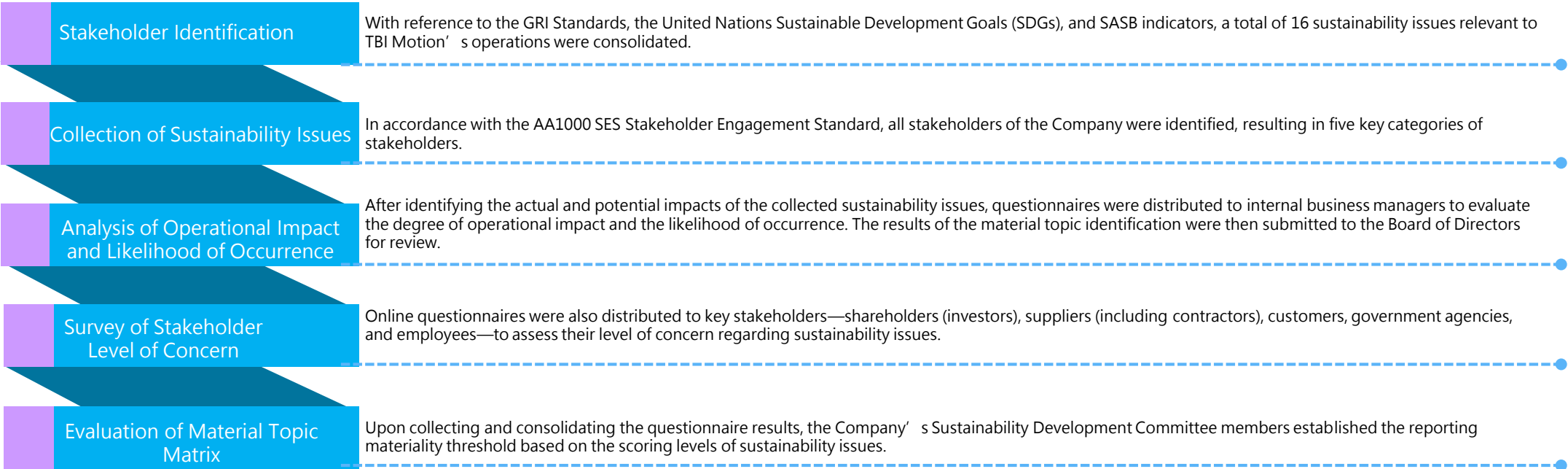


Materiality Analysis ( GRI 2-12 、 2-14 、 3-1~3-3 )

2.1 Material Topic Analysis Screening Methods and Procedures

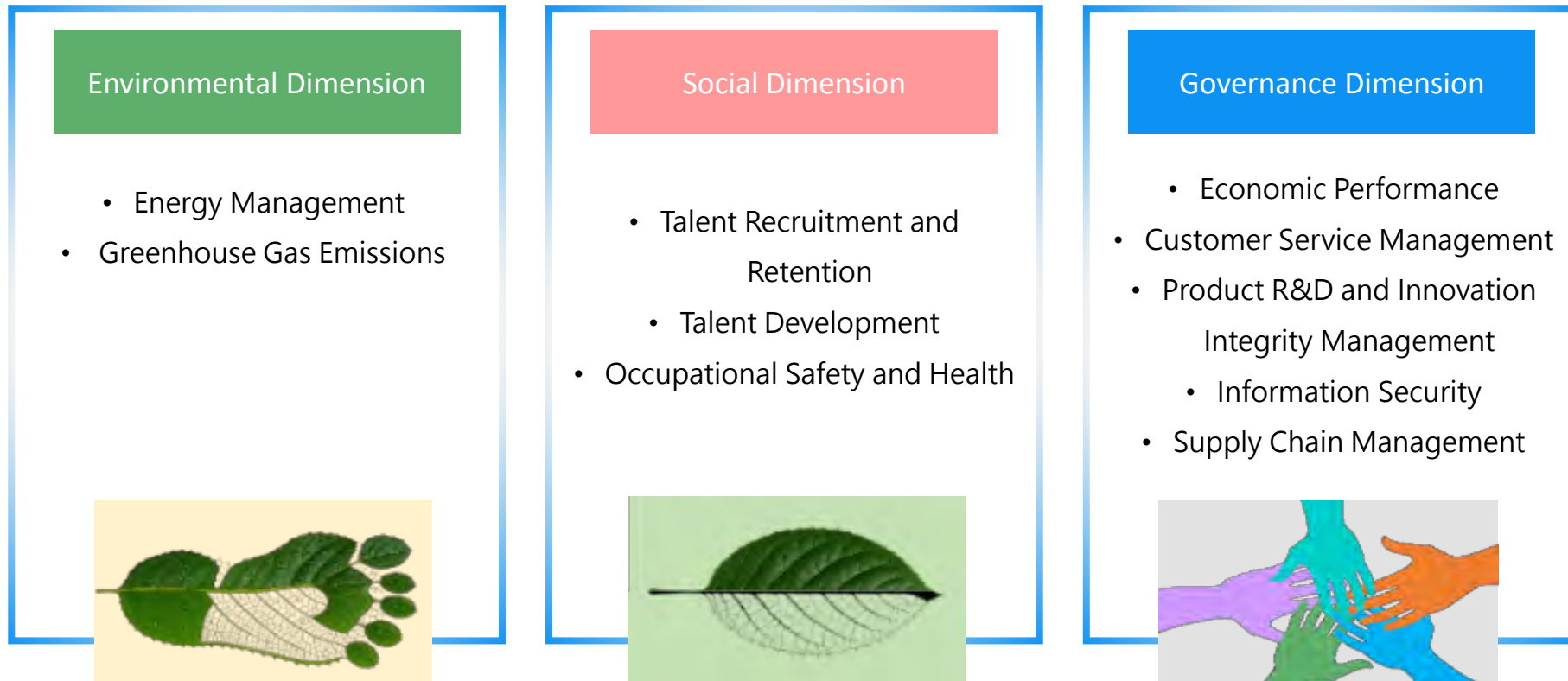
The Materiality Analysis methodology adopted in this Report begins with engagement with key stakeholders. The Company first distributed stakeholder concern questionnaires to assess the level of attention stakeholders place on sustainability issues, which served as a reference for identifying the actual and potential impacts of these issues. In addition, a questionnaire on the positive and negative impacts of sustainability issues was provided to relevant internal business managers to evaluate both the degree of operational impact and the likelihood of occurrence for the selected sustainability topics, serving as a basis for identifying material topics.

Going forward, the Company will conduct a Materiality Analysis of sustainability issues annually and submit the identified material topics to the Board of Directors for review. The Company places great importance on stakeholders’ level of concern regarding sustainability issues. By monitoring changes in stakeholder attention and analyzing the results of the Materiality Analysis, the Company can adjust its operational strategies accordingly. This process also serves as an essential communication channel between the Company and its stakeholders.



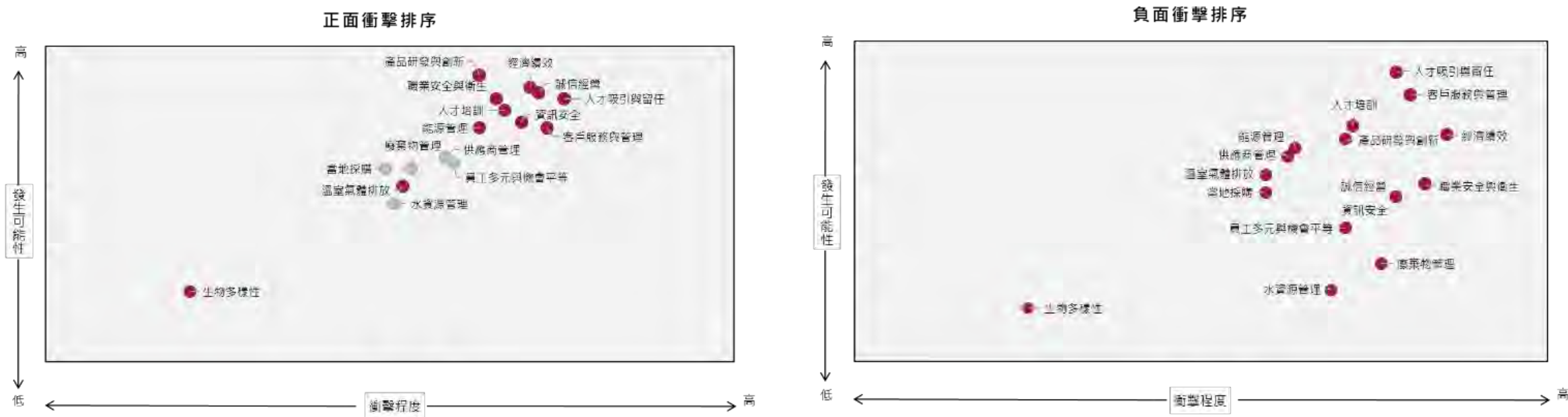
## 2.2 List of Changes in Material Topics’ Positive and Negative Impacts and Rankings ( GRI 3-2 )

During the reporting period, the Company referred to GRI indicators, the United Nations Sustainable Development Goals (SDGs), SASB indicators, and global sustainability trends, consolidating a total of 16 sustainability issues. At the same time, both the positive and negative impacts of these sustainability issues were assessed in terms of “degree of operational impact” and “likelihood of occurrence.” Questionnaires were distributed to internal business managers, and after excluding invalid responses, a total of 100 valid questionnaires<sup>[4]</sup> were collected. From this process, 11 material topics were identified and categorized into three dimensions: Environmental, Social, and Governance.



[4] Using the sustainability issue impact questionnaire, both “degree of operational impact” and “likelihood of occurrence” were measured. A total of 100 valid responses were collected and analyzed.

Based on the Company’ s compilation of the positive and negative impact questionnaire results on sustainability issues, the materiality matrix for the reporting period is presented as follows<sup>[5]</sup> :



[5] The Company adopted the scores of impact severity and likelihood of occurrence as the threshold for identifying material topics. For positive impacts, an average score of 4.1 or above was classified as a material topic, while for negative impacts, an average score of 3.8 or above was classified as a material topic.

The 11 material topics identified by the Company are summarized below, along with their associated positive and negative impacts:

Material Topics	Positive / Negative Impacts	Significant Impact Details
Talent Recruitment and Retention	Positive Impacts	The Company provides generous compensation and benefits, which can attract outstanding talent and enhance corporate competitiveness.
	Negative Impacts	If compensation and benefits are below industry standards, the Company may fail to attract talent and risk employee turnover.
Economic Performance	Positive Impacts	The Company formulates effective short-, medium-, and long-term business strategies to enhance competitiveness and generate strong profitability.
	Negative Impacts	Incorrect business strategies may lead to poor operational performance and diminished competitiveness.
Customer Service Management	Positive Impacts	Maintaining continuous and effective communication with customers and understanding their needs can improve customer satisfaction and drive higher revenues.
	Negative Impacts	Failure to provide satisfactory customer service may erode customer trust, result in lost orders, and reduce revenue.
Talent Development	Positive Impacts	A comprehensive training system enhances employees’ skills and strengthens overall corporate competitiveness.
	Negative Impacts	If employee training does not align with functional requirements, talent optimization cannot be achieved, leading to reduced competitiveness.
Product R&D and Innovation	Positive Impacts	Ongoing reinforcement of technological innovation and product quality enhances competitiveness. At the same time, continuous R&D investment in low-carbon and high-efficiency products reduces carbon emissions during production and product use, providing an advantage in developing new markets.
	Negative Impacts	Failure to strengthen technological innovation, ensure product quality, or develop low-carbon products and processes may cause customers to resist high-carbon products, resulting in loss of market share.
Occupational Safety and Health	Positive Impacts	Implementing standardized operating procedures reduces occupational accidents, lowers workplace injuries, and provides employees with a safe and secure work environment.
	Negative Impacts	If employees experience occupational accidents, the Company’ s reputation may be damaged and it may also face penalties from regulatory authorities.
Integrity Management	Positive Impacts	Establishing a sound corporate governance system enables effective oversight of sustainable development and prevents corruption or misconduct.
	Negative Impacts	An inadequate corporate governance system increases the risk of corruption and fraud, leading to reputational damage and significant compensation liabilities.
Information Security	Positive Impacts	Proper protection of sensitive company data as well as investors’ and customers’ personal information enhances the trust of external stakeholders.
	Negative Impacts	If sensitive company data or investors’ and customers’ personal information is stolen, or if systems are hacked, business operations may be disrupted and the Company could incur substantial financial losses.

Material Topics	Positive / Negative Impacts	Significant Impact Details
Energy Management	Positive Impacts	Effective energy management, including the use or investment in renewable energy or energy storage technologies, can reduce the Company' s electricity consumption, thereby saving energy costs and lowering carbon emissions.
	Negative Impacts	Failure to effectively reduce energy consumption and carbon emissions may result in the imposition of carbon fees, increasing operating costs.
Supply Chain Management	Positive Impacts	Incorporating sustainability into supplier selection and management can enhance sustainability performance, strengthen partnerships, and create win-win outcomes.
	Negative Impacts	Failure to integrate sustainability into supplier selection and management may lead to a supply chain that does not meet sustainability standards, increasing risks, hindering the Company' s long-term development, and potentially resulting in lost market opportunities.
Greenhouse Gas Emissions	Positive Impacts	Developing carbon reduction technologies and processes aligns with future environmental trends, reduces carbon fee costs, and mitigates climate change.
	Negative Impacts	Failure to effectively reduce the Company' s carbon emissions will not only increase costs due to carbon fees but may also result in noncompliance with international environmental regulations, limiting market access.

● Environmental Dimension

● Social Dimension

● Governance Dimension



To observe changes in the ranking of material topics during the reporting period, the Company compared the results of the material topics identified in the reporting period with those of the previous year. The comparison results are as follows:

Ranking	2024 Material Topics	2023 Ranking	Ranking Change	Description
1	Talent Recruitment and Retention	5	Up	2023 Material Topic: Talent Recruitment and Retention
2	Economic Performance	7	Up	
3	Customer Service Management	--	Newly Added	
4	Talent Development	--	Newly Added	
5	Product R&D and Innovation	1	Down	2023 Material Topic: Product Quality and R&D Innovation
6	Occupational Safety and Health	8	Up	
7	Integrity Management	4	Down	
8	Information Security	3	Down	2023 Material Topic: Data Security and Privacy
9	Energy Management	6	Down	
10	Supply Chain Management	9	Down	2023 Material Topic: Sustainable Supply Chain Management
11	Greenhouse Gas Emissions	--	Newly Added	

All material topics are critical to the success or failure of business operations. The ranking of material topics does not imply that certain topics are more important or less important; rather, the ranking highlights which topics internal managers placed greater emphasis on during the reporting period. These priorities may shift in different operational periods depending on changes in the market environment or the needs arising from corporate growth.

From the ranking results, it can be seen that during the reporting period, internal managers placed strong emphasis on attracting more outstanding talent to participate in corporate operations and on achieving better operational performance. As a result, “Talent Recruitment and Retention” and “Operational Performance” rose from fifth and seventh place in the previous year to first and second place, respectively. In addition, although “Greenhouse Gas Emissions” did not meet the threshold score to qualify as a material topic during the screening process, the Company nevertheless included it as a material topic in consideration of its global prominence as a sustainability trend and its position as a key sustainability policy actively promoted in Taiwan.



## 2.3 Impacts of Material Topics on the Value Chain ( GRI 3-1~3-2 )

### ■ Governance and Economic Aspects

Material Topics	Significance to TBI Motion (Operational Materiality)	Corresponding GRI Topic	Corresponding SASB Standard	Impact on the Value Chain (Direct / Indirect Impact)					Reference Section
				Shareholders (Investors)	Suppliers (including Contractors)	Customers	Government Agencies	Employees	
Economic Performance	Business performance is a critical factor in supporting the sustainable operations and long-term development of the Company.	GRI 201	--	V	V				1.3
Customer Service Management	Providing customers with satisfactory services enhances the Company' s competitiveness and strengthens customer loyalty.	Custom Topic	--	V		V			2.1
Product R&D and Innovation	Innovative technologies and the development of new products, along with ensuring product quality that meets customer requirements and expectations.	Custom Topic	--	V	V	V		V	2.2
Integrity Management	Rejecting all unlawful activities and adhering to regulatory compliance to safeguard the Company' s reputation.	GRI 205 GRI 206	--	V	V	V	V	V	1.2
Information Security	Enhancing information security to prevent sensitive data breaches caused by cyberattacks.	Custom Topic	--		V	V	V	V	1.5
Supply Chain Management	Urging suppliers to improve their sustainability performance, thereby increasing the sustainability value of the industry chain.	GRI 308 GRI 414	--		V	V			2.3

## ■ Environmental Dimension

Material Topics	Significance to TBI Motion (Operational Materiality)	Corresponding GRI Topic	Corresponding SASB Standard	Impact on the Value Chain (Direct / Indirect Impact)					Reference Section
				Shareholders (Investors)	Suppliers (including Contractors)	Customers	Government Agencies	Employees	
Energy Management	Effective energy management can reduce operating costs and minimize environmental impact.	GRI 302	RT-IG-130a		V		V		3.1
Greenhouse Gas Emissions	The Company actively implements emission reduction measures in the hope of mitigating the effects of climate change.	GRI 305	--	V	V	V	V		3.2

## ■ Social Dimension

Material Topics	Significance to TBI Motion (Operational Materiality)	Corresponding GRI Topic	Corresponding SASB Standard	Impact on the Value Chain (Direct / Indirect Impact)					Reference Section
				Shareholders (Investors)	Suppliers (including Contractors)	Customers	Government Agencies	Employees	
Talent Recruitment and Retention	Attracting and retaining outstanding talent can enhance the Company's operational performance.	GRI 401	--			V		V	4.1
Talent Development	Enhancing employees' professional capabilities supports business development needs and strengthens innovation and competitiveness.	GRI 404	--			V		V	4.1
Occupational Safety and Health	Safeguarding employees' health and safety, while providing a sound working environment, is a fundamental basis for maintaining stable business operations.	GRI 403	RT-IG-320a.		V			V	4.3

# 1

## Corporate Sustainability Governance

1.1 Corporate Governance Structure

1.2 Integrity Management

1.3 Economic Performance

1.4 Risk Management

1.5 Information Security

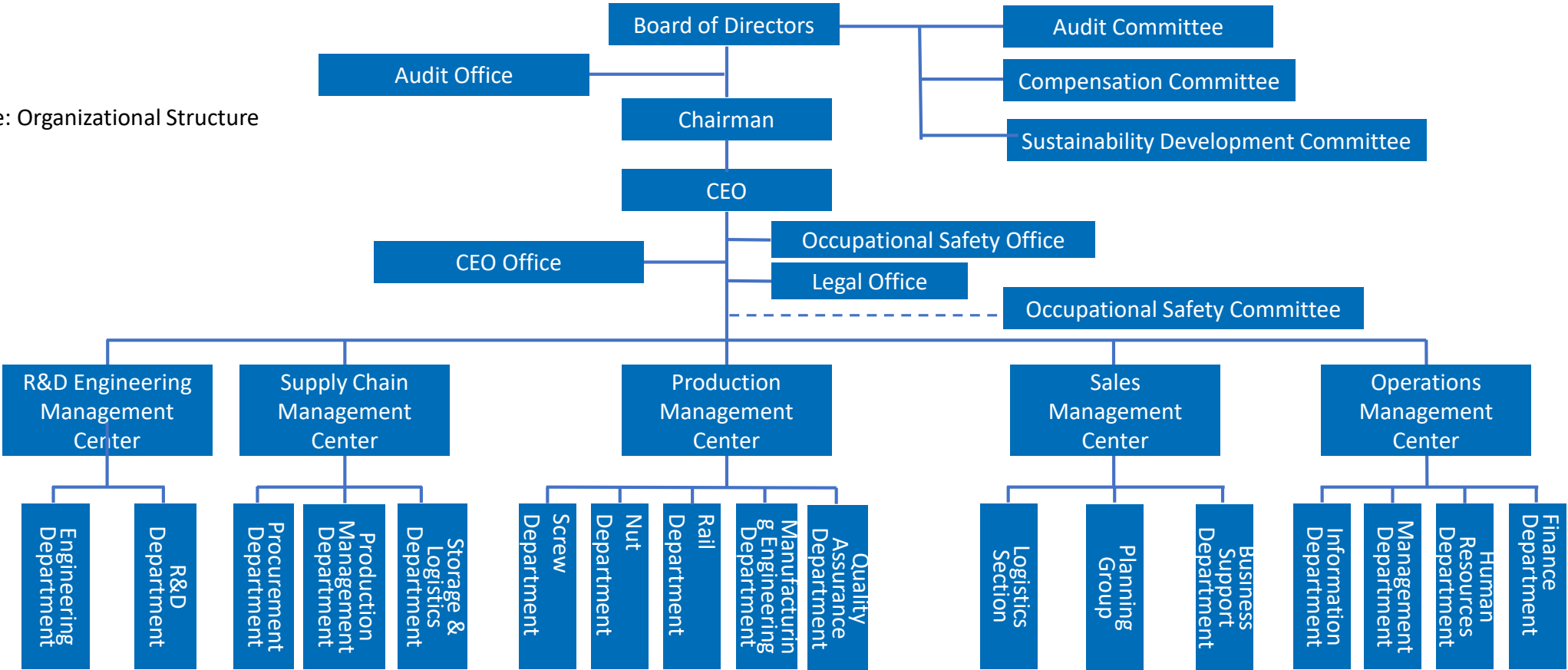


## 1.1 Corporate Governance Structure ( GRI 2-9 、 2-16 )

In accordance with the Company’ s Articles of Incorporation, TBI Motion has established a Board of Directors composed of seven members, including three independent directors, each serving a three-year term. The Board of Directors is the Company’ s highest governance body, responsible for overseeing the Company’ s operational strategies and business performance, while providing professional advice to guide the Company’ s future development and operational direction.

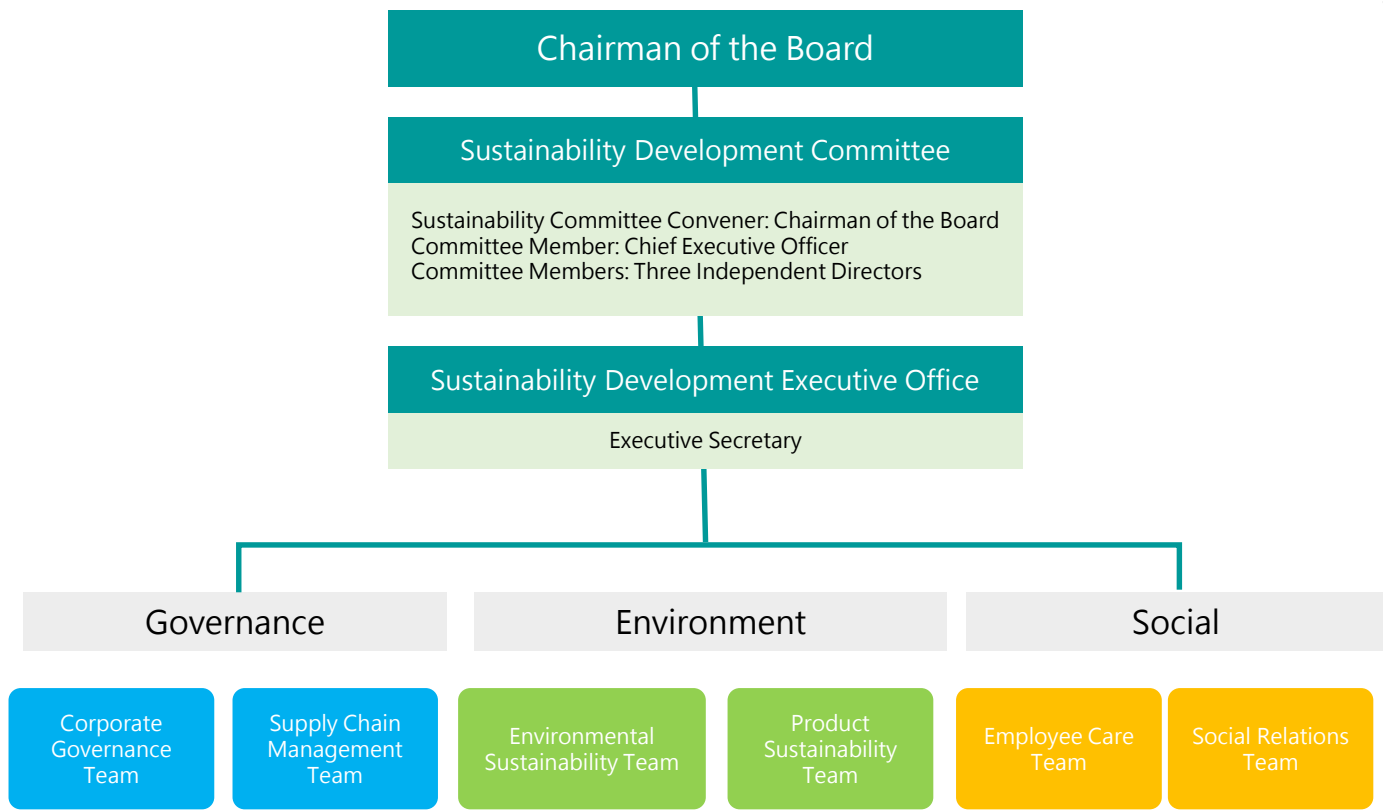
To directly monitor whether any unlawful activities occur during the Company’ s operations, a “Whistleblower Reporting Mailbox” has been established, along with the “Whistleblower Reporting and Protection Management Guidelines,” which ensure absolute confidentiality for whistleblowers. During the reporting period, no unlawful reporting cases were received.

Image: Organizational Structure



### 1.1.1 Sustainability Governance Structure ( GRI 2-9 、 2-12 、 2-13 )

In response to global sustainability trends and to fulfill corporate social responsibility, TBI Motion established the Sustainability Development Committee on November 11, 2024, in accordance with the Company’ s “Sustainability Practices Guidelines.” The “Sustainability Development Committee Charter” was formulated to define the Committee’ s authorities and responsibilities. The Committee is chaired by the Chairman of the Board as convener, with the President serving as a member, together with three independent directors. Positioned under the Board of Directors, the Committee convenes at least once annually to review the Company’ s sustainability performance and report execution results to the Board.



To ensure the effective implementation of sustainability initiatives, the Sustainability Development Executive Office was also established under the Committee. It is led by the head of the Company’ s Business Management Center, with the Human Resources Department serving as the executive secretary. The office is responsible for formulating the Company’ s sustainability directions and objectives. Under the Executive Office, six functional working groups have been formed to comprehensively advance sustainability initiatives and provide quarterly progress reports to the office.

The executive secretary is required to report annually to the Sustainability Development Committee on ESG implementation performance, including results of stakeholder engagement, material topic identification, performance in social engagement and public welfare, as well as future sustainability strategies and directions. The executive secretary is also responsible for preparing the Company’ s Sustainability Report, ensuring completeness and transparency of disclosures to address stakeholder concerns and demonstrate the Company’ s commitment to sustainability.Key Statistics of 2024 Communications with the Board of Directors or Functional Committees:

Category	Number of penalty cases in 2024 (for details, see Section 1.2.2 Regulatory Compliance)	Number of significant information disclosures in 2024 (for details, see the Company’ s significant information published on the Market Observation Post System)
Number of Cases	1	28

### 1.1.2 Board Composition and Operations ( GRI 2-11 、 2-15 、 2-19 、 2-20 )

The Chairman of TBI Motion is responsible for supervising management' s performance, while the CEO holds authority over management decision-making, leading the executive team to achieve the business objectives set by the Board and deliver sound operational performance. To avoid conflicts of authority and ensure proper corporate governance, the Chairman does not concurrently serve as CEO.

The Board of Directors convenes at least once every quarter, with special meetings called as needed in urgent circumstances. During meetings, all directors are required to comply with the "Articles of Incorporation," the "Corporate Governance Best Practice Principles," and the "Integrity Management Code." If any proposal on the agenda involves a conflict of interest with a director, the director must voluntarily disclose the conflict, recuse from discussion and abstain from voting (details on conflict of interest matters can be found in the Company' s 2024 Annual Report).

In addition, under the "Corporate Governance Best Practice Principles," each independent director should not serve as a director (including independent director) in more than five listed companies. Independent directors must maintain independence when executing their duties and shall not hold direct or indirect interests in the Company' s business.

The compensation of all directors and managers is regularly reviewed by the Compensation Committee, which evaluates the achievement of performance targets and determines the remuneration packages and amounts accordingly. The linkage between compensation and performance is disclosed to shareholders at the annual general meeting. According to the Articles of Incorporation, if the Company records profit for the year, up to 5% shall be allocated as directors' compensation. (Details of director and senior executive compensation policies are available in the 2024 Annual Report.)

### 1.1.3 Board Nomination and Selection ( GRI 2-10 )

The election of directors follows Article 192-1 of the Company Act. Shareholders holding at least 1% of the Company' s shares may, during the nomination period, submit a list of director nominees in writing to the Company, provided the number of nominees does not exceed the number of directors to be elected. Directors are elected using the cumulative voting system, where each share carries voting rights equal to the number of directors to be elected, which can be allocated to one candidate or distributed among several candidates. (Details are available in the Company' s "Director Election Regulations." )

#### 1.1.4 Board Diversity(GRI 2-10 )

When selecting directors, TBI Motion considers a broad range of professional competencies, including management, risk management, decision-making, finance, accounting, international perspectives, industry knowledge, and legal expertise. Board diversity in gender and age is also considered. Although there are currently no female directors, the Company aims to enhance gender diversity in future elections. For independent directors, emphasis is placed on their academic and professional backgrounds to leverage their extensive industry experience in providing valuable advice for decision-making.

The age distribution of the Board is as follows: under 30 years old (0%), 30–50 years old (28.57%), and above 50 years old (71.43%). To strengthen directors' professional competencies, the Company regularly provides training opportunities and assists directors in enrolling in courses. In 2024, the total training hours completed by all directors and independent directors amounted to 48 hours, covering topics such as corporate governance, corporate sustainability, industry and economic analysis, and AI digitalization.

Title	Board Members ' Name	Gender	Age	Term of Office	Core Diversity Criteria				
					Operations Management	Leadership & Decision- Making	Industry Knowledge	Finance & Accounting	Legal Expertise
Director	Te Yi Investment Co.,Ltd. Representative: Li, Ching-Kung	Male	70-75	11106-11406	V	V	V		
Director	Smartech and GreenCo., Ltd. Representative: Li, Jin-Sheng	Male	60-65	11106-11406	V	V	V		
Director	Te Chang Investment Co., Ltd. Representative: Li, Fu-Lin	Male	45-50	11106-11406	V	V	V		
Director	Yeh, Chun-Yen	Male	55-60	11106-11406	V	V	V	V	
Independent Director	Liu, I-Lin	Male	50-55	11106-11406	V	V	V	V	
Independent Director	Fang, Chung-Li	Male	65-70	11106-11406	V	V	V		V
Independent Director	Chou, Cheng-I	Male	45-50	11106-11406	V	V	V		V

### 1.1.5 Board Performance Evaluation ( GRI 2-18 )

The effectiveness of the Board in fulfilling its supervisory and governance functions directly impacts corporate operational performance. Accordingly, the Company has established the “Corporate Governance Best Practice Principles” and the “Board Self-Evaluation or Peer Evaluation Regulations” to conduct regular assessments of Board performance. The Company conducts at least one Board self-evaluation annually and engages an external independent professional institution or academic expert team to conduct an external evaluation at least once every three years. The results of self-evaluations are disclosed in the Annual Report.During the reporting period, the Company commissioned the external institution, the “Taiwan Association for Honest and Responsible Management,” to perform an external evaluation of the Company’ s Board, which yielded a positive assessment along with recommendations for future optimization and improvement. Detailed evaluation results can be found on the Company’ s official website: Investor Relations / Corporate Governance, at <https://www.tbimotion.com.tw/investors/investors-03>.



■ Corporate Governance

The Board of Directors also places great importance on sustainability. Board members actively plan and oversee sustainability performance across all departments. In the future, sustainability performance will be integrated into Board performance evaluations to highlight the importance of sustainable development.

1.1.6 Functional Committees ( GRI 2-9 、 2-20 )

To strengthen the supervisory and management functions of the Board of Directors, TBI Motion has established the Audit Committee, the Compensation Committee, and the Sustainability Development Committee under the Board.

Audit Committee

To enhance corporate governance, the Audit Committee is composed of three independent directors. During the reporting period, four meetings were held, with all members maintaining a 100% attendance rate.

Compensation Committee

The Compensation Committee is composed of three independent directors and assists the Company in evaluating directors' and managers' compensation policies and systems, providing professional and practical recommendations to the Board. During the reporting period, the Compensation Committee held two meetings, with all members maintaining a 100% attendance rate.

Sustainability Development Committee

To implement sustainability policies and fulfill the Company's corporate social responsibility, the Sustainability Development Committee was established in 2024. It is composed of five directors, including three independent directors, and is responsible for formulating the Company's sustainability policies and management guidelines, as well as overseeing progress and execution outcomes.



## 1.2 Integrity Management

Impact	Integrity Management is the cornerstone of the Company’ s stable operations. Strong Integrity Management not only safeguards investors’ decision-making, enhances their trust in the Company, and promotes market stability, but also effectively prevents corruption and unlawful activities from impacting the Company’ s reputation, investors’ rights, and the capital market.		Management Policies	The Company’ s business philosophy, “Through Integrity Management, create an advantageous environment and services, and innovate with customers to achieve win-win outcomes,” underpins the establishment of the “Integrity Management Code” and the “Code of Ethical Conduct” to prevent dishonest or unethical behaviors.
Management Objectives	Short-Term Objective (within 1 year)	Achieve zero violations of laws and regulations, with all employees and business activities strictly adhering to the “Integrity Management Code,” “Code of Ethical Conduct,” and relevant laws and regulations.	Commitments	Continuously strengthen integrity governance by adhering to internal control systems and codes of conduct to ensure regulatory compliance.
	Medium-Term Objective (1 to 3 years)		Negative Impact Remedies and Preventive Measures	<div>1. Actively enhance employees’ understanding of Integrity Management policies and laws through training sessions, posters, and periodic awareness campaigns, thereby embedding corporate culture and business philosophy.</div> <div>2. Prior to any business engagement, fully evaluate the legality and reputation of customers, suppliers, or other business partners, and refrain from transactions with entities that have records of dishonest conduct; terminate business if violations are identified.</div> <div>3. A professional and independent Audit Office, under the Board of Directors, conducts annual audits and supervision of the Company’ s internal management functions to mitigate operational risks.</div>
	Long-Term Objective (over 3 years)			
Evaluation Methods and Mechanisms	An effective accounting system and internal control system have been established. Internal audit personnel regularly review compliance with these systems and report periodically to the Board of Directors.			
Grievance Mechanism	A reporting mailbox for unlawful and unethical behavior (Whistleblower Mailbox): tbiwhistleblower@tbimotion.com.tw.			

To embody the spirit of Integrity Management and fulfill corporate social responsibility in sustainable operations, TBI Motion adheres to Taiwan’ s legal and regulatory requirements as the fundamental principles of its operations. To implement the spirit of Integrity Management, the Company has established a series of internal regulations and strictly requires all employees to comply with laws and regulations, with any dishonest conduct strictly prohibited.

### 1.2.1 Implementation of Integrity Management ( GRI 2-23~2-26 )

TBI Motion places great importance on its reputation, promoting the Company’ s integrity philosophy to both new employees and existing staff. To effectively implement Integrity Management, the Finance Department has been designated as the dedicated unit responsible for Integrity Management, with a mandate to report to the Board of Directors at least once annually on the progress of Integrity Management initiatives. The Company’ s specific practices for promoting Integrity Management are summarized as follows:

Specific Practices	Implementation Results	Detailed Regulatory Content
Formulation of Internal Regulations	Integrity Management Guidelines	Prohibit all dishonest conduct and require all employees to strictly comply with laws and regulations to implement Integrity Management.
	Code of Ethical Conduct	Refer to the "Regulations Governing the Establishment of Internal Control Systems by Public Companies." All employees are required not to engage in illegal profiteering, and unfair trading with the Company’ s customers, suppliers, and competitors is strictly prohibited.
	Insider Trading Prevention Procedures	Directors and managers of the Company are strictly prohibited from insider trading, and information disclosure must be clear and transparent.
	Corporate Governance Best Practice Principles	The Company shall implement corporate governance systems, comply with laws, regulations, and the Articles of Incorporation, encourage shareholder participation in corporate governance, and establish effective interaction mechanisms with shareholders.
	Sustainability Best Practice Principles	Fulfill corporate social responsibility and strengthen sustainability information disclosure.
Internal Audit and Internal Control	Internal Control Self-Assessment	Each department of the Company (including production units) performs an annual internal control self-assessment to review whether operational processes comply with laws, regulations, and professional ethics, and to assess potential risks of violations.
	Internal Audit Operations	Auditors conduct monthly internal control cycle audits to examine whether any departments have major violations or risks of legal non-compliance, and audit results are reported to the Board of Directors.
Grievance and Whistleblowing Channels	Whistleblower Reporting and Protection System	To avoid violations of Integrity Management or ethical standards leading to losses from illegal or improper conduct, the Company establishes a culture of integrity and transparency. At the same time, it has formulated the "Whistleblower Reporting and Protection System Management Measures" to safeguard the rights of whistleblowers.

1.2.2 Compliance with Laws and Regulations ( GRI 2-27 、 205-3 、 206-1 )

As a member of society, TBI Motion requires all employees to strictly comply with national laws and regulations, and all business operations must adhere to legal requirements. During the reporting period, the Company did not encounter any major incidents involving corruption, anti-competitive behavior, or cases of discrimination, bullying, or sexual harassment among employees<sup>[6]</sup>

■ Other Violations

During the reporting period, the Company was fined NT\$150,000 for violations of the Employment Service Act. Details are as follows:

Name of Regulation Violated	Time of Penalty	Violation Content	Penalty Amount	Improvement Plan
Employment Service Act, Article 57, Paragraph 1	2024/12/18	In 2023, after the conclusion of the industry-academia collaboration with a school, a foreign student continued to work at the Company. However, both the Company and the student overlooked that the individual' s work permit had expired. Although the Company promptly applied for an extension of the work permit under the category of foreign professionals, this still constituted a violation of Article 57, Paragraph 1 of the Employment Service Act.	NT\$150,000	The validity period of foreign students' work permits from industry-academia collaboration will be managed by designated personnel, in close coordination with schools to remind students to apply for renewal before expiration. If foreign students plan to remain employed after graduation, the application process for a foreign professional work permit will be initiated one month prior to graduation.
Labor Standards Act, Article 24	2023/06/21	Overtime work was not compensated in accordance with regulations.	NT\$144,000	Employees working overtime must be compensated in accordance with the law. Regular payroll cycle audits will be conducted to prevent violations.
Labor Standards Act, Article 32, Paragraph 2	2023/06/21	Overtime work exceeded the statutory limits.	NT\$144,000	1. In compliance with the Labor Standards Act, department supervisors must ensure that employees' overtime hours do not exceed statutory limits. 2. If excessive overtime occurs, employees must be granted reasonable compensatory leave hours.

[6] The Company defines a major violation as any penalty amounting to NT\$1,000,000 (inclusive) or more.

### 1.2.3 Implementation of Internal Audit

TBI Motion has established an Audit Office under the Board of Directors, staffed with two full-time auditors. The appointment and removal of the chief auditor are subject to Board approval and must be filed with the Financial Supervisory Commission (FSC) for record. Annual training hours for auditors are conducted in accordance with FSC regulations. In order to ensure effective corporate governance, the Company places strong emphasis on internal audit operations. Based on the Regulations Governing the Establishment of Internal Control Systems by Public Companies and FSC requirements, the Company has established internal audit procedures. By the end of December each year, an annual audit plan for the following year is prepared according to risk assessment results and submitted to the Audit Committee and the Board of Directors for approval. Audit items cover critical internal control operations. If deficiencies are identified during the audit process, corrective actions with deadlines are required, and continuous follow-ups are performed to prevent fraud or operational losses caused by procedural flaws.

By the end of February each year, the execution status of the previous year’s audit plan is reported. By the end of March, consolidated results of self-assessments from each department’s internal controls are submitted to the General Manager and the Board for evaluation of the overall effectiveness of the internal control system, along with the issuance of an Internal Control System Statement. By the end of May, improvement actions regarding deficiencies and irregularities identified in the previous year’s internal audits are reported. °

### 1.2.4 Effective Communication Channels ( GRI 2-12 、 GRI 2-29 )

To establish smooth communication with stakeholders, TBI Motion has set up dedicated communication mailboxes for different stakeholder groups. The Company highly values every stakeholder’s opinions, as constructive interactions serve as a driving force for continuous growth. In cases where communications involve major operational policies or unlawful activities, the Company consolidates and reports these matters to the Board of Directors.



■ Stakeholder Contact Points and Communication Channels

Category	Contact Information
Employee Section	Contact Person: Manager Hung Email: <a href="mailto:tbibr@tbimotion.com.tw">tbibr@tbimotion.com.tw</a>
Supplier Section	Contact Person: Deputy General Manager Hsu, Supply Chain Management Center Email: <a href="mailto:tbisupplier@tbimotion.com.tw">tbisupplier@tbimotion.com.tw</a>
Customers Section	Contact Number: +886-2-2689-2696#8200 Email : <a href="mailto:tbimotion.intell@tbimotion.com">tbimotion.intell@tbimotion.com</a>
Investor and Shareholder Section	Spokesperson: Mr. Wen-Long Chiang, Deputy General Manager, Business Management Center Acting Spokesperson: Mr. Hsin-Kai Shen, Manager, Finance Department Email : <a href="mailto:tbimotion_IR@tbimotion.com.tw">tbimotion_IR@tbimotion.com.tw</a>
Reporting of Misconduct or Unethical Behavior (Whistleblower Mailbox)	Email : <a href="mailto:tbiwhistleblower@tbimotion.com.tw">tbiwhistleblower@tbimotion.com.tw</a>

# 1.3 Economic Performance ( GRI 3-3 、 201-1 、 201-4 )

## ■ Material Topic Management - Economic Performance

Impact	Economic Performance is one of the Company' s primary operational objectives. Through continuous investment in product research and development, acquisition of product patents, reduction of manufacturing costs, and enhancement of quality, the Company consistently increases product and service value, strengthens core competitiveness, ensures business growth and sustainable profitability, drives industry development, creates employment opportunities, and gives back to stakeholders, thereby practicing sustainable operations. This creates Positive Impacts for TBI Motion itself, shareholders, suppliers, and other stakeholders.	
Management Objectives	Short-Term Objective (within 1 year)	Achieve after-tax profit targets to provide long-term investment returns for shareholders and distribute economic benefits to stakeholders.
	Medium-Term Objective (1 to 3 years)	Sustain profitability to provide long-term investment returns for shareholders and distribute economic benefits to stakeholders.
	Long-Term Objective (over 3 years)	
Evaluation Methods and Mechanisms	<ol style="list-style-type: none"><li>1. Convene quarterly Board of Directors meetings to conduct financial performance reporting and goal review.</li><li>2. Identify operational risks, conduct regular and ad hoc reviews, and implement improvements.</li><li>3. Continuously track and manage market share, financial inflows and outflows, and profitability analysis.</li></ol>	
Grievance Mechanism	TBI Motion Stakeholder Communication Channel: ( <a href="https://www.tbimotion.com.tw/investors/investors-05">https://www.tbimotion.com.tw/investors/investors-05</a> )	





Management Policies	Base operational decisions on compliance with laws and regulations, with sustainable operations as the guiding principle. Care for employees, reward shareholders, focus on operations, and ensure the Company' s profitability and sustainable growth. Disclose operational performance fairly, openly, and on a regular basis.	Commitments	Continue to uphold the principles of integrity governance, ensuring fairness, openness, and regular disclosure of operational performance and financial information to maintain transparency and respond to stakeholders' expectations regarding financial soundness and stable operations.
Negative Impact Remedies and Preventive Measures	■ Strengthen the effectiveness assessment of product R&D expenditures, with regular monitoring and review. ■ Track key sales and production indicators to maintain dynamic management. ■ Implement budgetary controls to effectively manage expenses. ■ Promote continuous lean management improvements to enhance overall operational efficiency and corporate resilience.		
Effectiveness Evaluation	Through financial statement audits and annual performance reports, regularly review the achievement of economic objectives. The Board of Directors supervises and reviews key operational indicators and performance to ensure decision-making transparency and effectiveness. For underperforming indicators, conduct root cause analysis and propose concrete corrective actions. Continuously adjust operational strategies to enhance overall economic resilience and efficiency. Disclose Economic Performance information on a regular basis to strengthen the trust of external stakeholders and provide a reliable basis for their assessments.		

1.3.1 Profit and Loss Analysis

In 2024, although Taiwan’ s domestic economy showed signs of a “gradual recovery,” the overall market situation remained unfavorable for the Company. During the reporting period, the Company’ s revenue reached only NT\$2.294 billion, with a net loss of approximately NT\$487 million. The primary reason was the slowdown of China’ s economy. Since sales to mainland China accounted for about 70% of the Company’ s total revenue, weak domestic demand in China significantly impacted the Company’ s 2024 operating results.

Looking ahead to global technological trends, the demand for humanoid robots is expected to rise. At the end of 2023, TBI Motion had already identified humanoid robot development as a key focus area. In 2024, the Company developed the “Planetary Ball Screw,” and has since been approached by humanoid robot manufacturers in both China and the United States regarding procurement. Contributions to the Company’ s revenue are expected to begin in the second half of 2025. The Company adopts a cautious yet optimistic outlook toward 2025 operations, anticipating overall performance to move in a positive direction.

Items \ Year	2022	2023	2024
Net Operating Revenue	3,374,243	2,571,194	2,294,281
Operating Costs	(2,436,720)	(2,153,100)	(2,419,392)
Gross Profit	937,523	418,094	( 125,111 )
Operating Expenses	(559,723)	(488,986)	(511,603)
Operating (Loss) Profit	377,800	(70,892)	( 636,714 )
Net Non-operating Income (Expenses)	13,418	(76,903)	72,882
Net (Loss) Profit Before Tax	391,218	(147,795)	( 563,832 )
Income Tax (Benefit) Expense	(107,207)	44,183	77,180
Net (Loss) Profit After Tax	284,011	(103,612)	( 486,652 )
Earnings (Loss) Per Share After Tax	3.02	(1.09)	( 4.97 )

Note: Financial performance (consolidated financial statements audited by certified public accountants)

### 1.3.2 Government Financial Subsidies

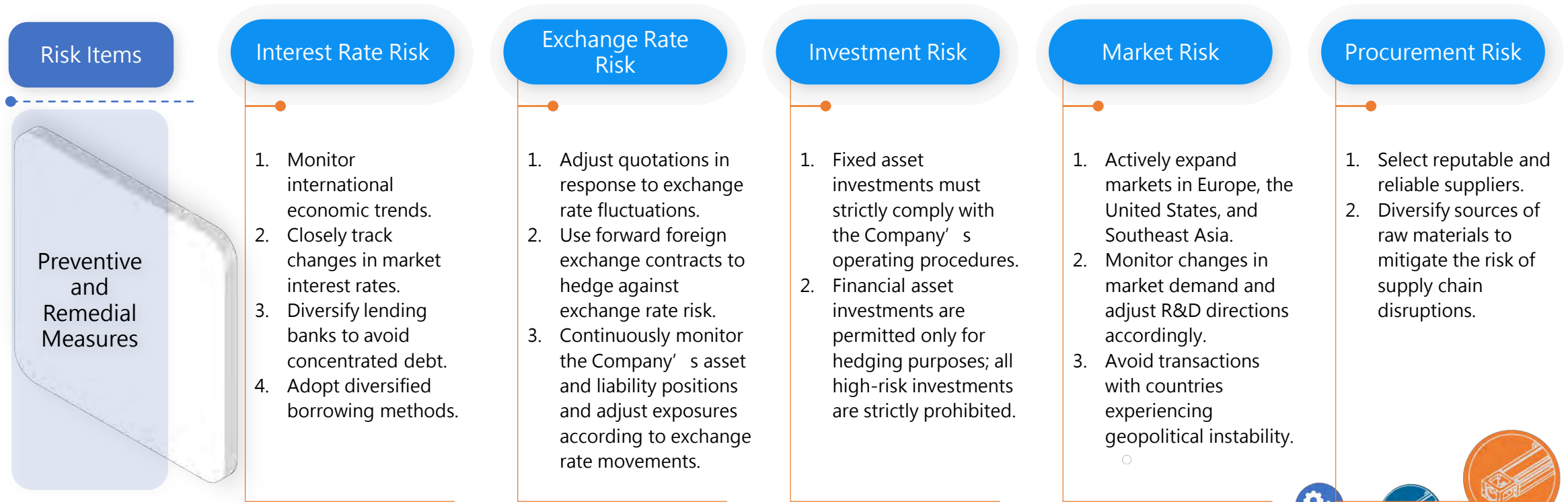
TBI Motion actively participates in various government subsidy programs, which not only enhance employees’ professional capabilities but also serve as a stepping stone for expanding future markets. During the reporting period, the company obtained approval for nine subsidy programs from the government, with total subsidies amounting to NT\$246.8 million.

Subsidy Project Name	Subsidy Amount (NTD)
5G Storage Management System Application Project	9,178,571
MOEA Project Office Participation Subsidy	230,000
A+ Motion Component Advanced Manufacturing and Application R&D Center Project	8,778,240
5G Dedicated Network Deployment Experience Sharing Project	571,429
Dual Training Flagship Program – Workforce Development Taoyuan Branch	60,000
2024 Youth Employment Incentive Subsidy	15,333
2024 Digital Precision Management TPS Subsidy Project	520,000
Charging and Take-off Drone – Individual Project	187,000
TBI Supply Chain Cloud Smart Operation Center Project	5,144,070



# 1.4 Risk Management

In the course of operations, various risk factors inevitably exist. If such risks cannot be effectively avoided or mitigated, they may at best undermine the Company’ s profitability and, in severe cases, lead to bankruptcy or closure. To prevent potential harm from these risk factors, TBI Motion conducts corporate operational risk identification and establishes preventive and remedial measures. Risks are assessed and analyzed systematically to evaluate their impact on the Company’ s operations, with the aim of reducing potential Negative Impacts on stakeholders resulting from changes in the market environment. For 2024, the Company identified the following operational risks along with corresponding preventive and remedial measures:



Risk Items

Preventive and Remedial Measures

Climate Change Risk

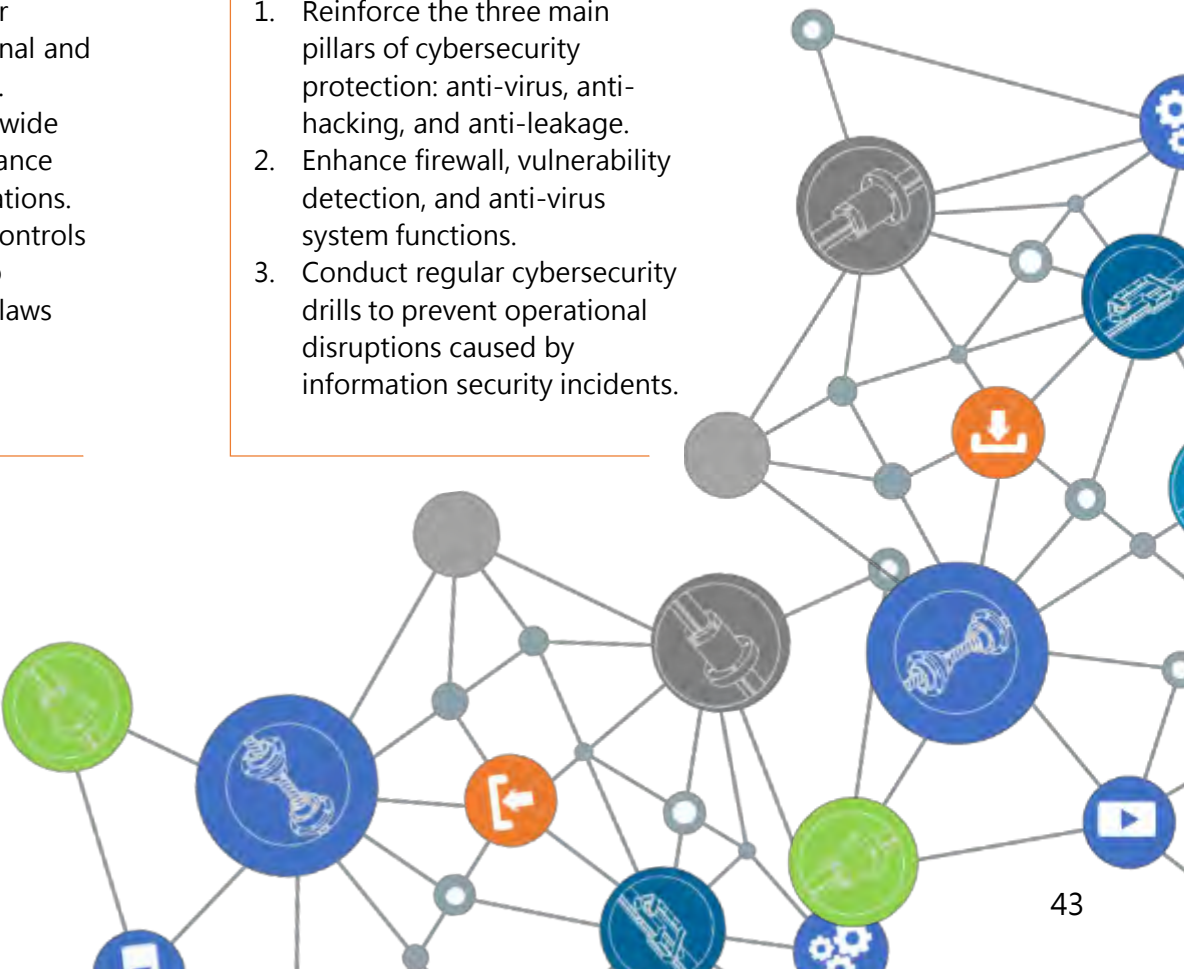
- Propose effective energy-saving and carbon-reduction programs to lower Greenhouse Gas Emissions.
- Enhance all employees' awareness of environmental protection and energy conservation.
- Establish contingency plans for production interruptions caused by climate risks to prevent operational disruptions.

Regulatory Risk

- Continuously monitor changes in international and domestic regulations.
- Promote a company-wide awareness of Compliance with Laws and Regulations.
- Strengthen internal controls and internal audits to prevent violations of laws and regulations.

Information Security Risk


- Reinforce the three main pillars of cybersecurity protection: anti-virus, anti-hacking, and anti-leakage.
- Enhance firewall, vulnerability detection, and anti-virus system functions.
- Conduct regular cybersecurity drills to prevent operational disruptions caused by information security incidents.



# 1.5 Information Security

## ■ Material Topic Management - Information Security ( GRI 3-3 、 418-1 )

Impact	<p>With the advancement of technology and the internet, corporate information systems are increasingly moving toward digitalization. However, information security incidents—such as theft of corporate secrets or customer data, and hacker attacks on websites—occur frequently. When a company’ s internal information systems are attacked, it may result in operational shutdowns, severely impacting its own operations as well as those of its suppliers, leading to significant losses. Data breaches can further damage corporate reputation, erode customer trust, and even trigger legal actions.</p>		
Management Policies	<ol style="list-style-type: none"> <li>1. Establish Information Security management standards that comply with regulations and meet customer requirements.</li> <li>2. Foster company-wide awareness to achieve a consensus that Information Security is everyone’ s responsibility.</li> <li>3. Protect the confidentiality, integrity, and availability of both corporate and customer information.</li> <li>4. Provide a secure production environment to ensure the sustainability of business operations.</li> </ol>	Commitments	<p>Maintain a proactive mindset by allocating appropriate budgets to continually strengthen information technology security, safeguarding the assets of both the Company and its customers.</p>
Negative Impact Remedies and Preventive Measures	<ol style="list-style-type: none"> <li>1. Annual employee Information Security training.</li> <li>2. At least one social engineering drill per year.</li> <li>3. Biannual vulnerability scanning and penetration testing.</li> </ol>		

Management Objectives	Short-Term Objective (within 1 year)	1. SAP offsite backup is scheduled to complete testing and go live in Q1 2025, to prevent system failures caused by uncontrollable factors affecting the local data center. 2. Asset management software is scheduled to complete testing and go live in Q1 2025, enabling asset transparency and preventing employees from arbitrarily installing illegal pirated or malicious software. 3. Implementation of SAP DB virtualization to accelerate SAP DB recovery efficiency, reducing system downtime. 4. Biannual vulnerability scanning and penetration testing to prevent intrusion threats. 5. Annual ERP access rights audit. 6. Annual disaster recovery drill for information systems. 7. Email social engineering drill. 8. Monthly Information Security awareness campaigns.	
	Medium-Term Objective (1 to 3 years)	Above 99% (downtime/total operating hours ≤ 0%).	
	Long-Term Objective (over 3 years)	Above 99.5% (downtime/total operating hours ≤ 0.4%).	
Evaluation Methods and Mechanisms		The IT Department regularly reviews the achievement of short-, medium-, and long-term goals, evaluates the implementation of action plans, and conducts audit procedures.	
Grievance Mechanism		TBI Motion stakeholder communication channel: <a href="https://www.tbimotion.com.tw/investors/investors-05">https://www.tbimotion.com.tw/investors/investors-05</a>	

With the advancement of internet technology and the increasing prevalence of hacking activities, information security risks have also risen significantly. To prevent the theft of sensitive data and mitigate operational losses caused by cyberattacks, the Company has established a three-pronged defense strategy—anti-virus, anti-hacking, and anti-leakage—as the core of its information security framework. This includes the deployment of firewalls, intrusion detection systems, anti-virus software, and various internal control mechanisms, thereby strengthening protection against external attacks and ensuring the safeguarding of internal confidential information.

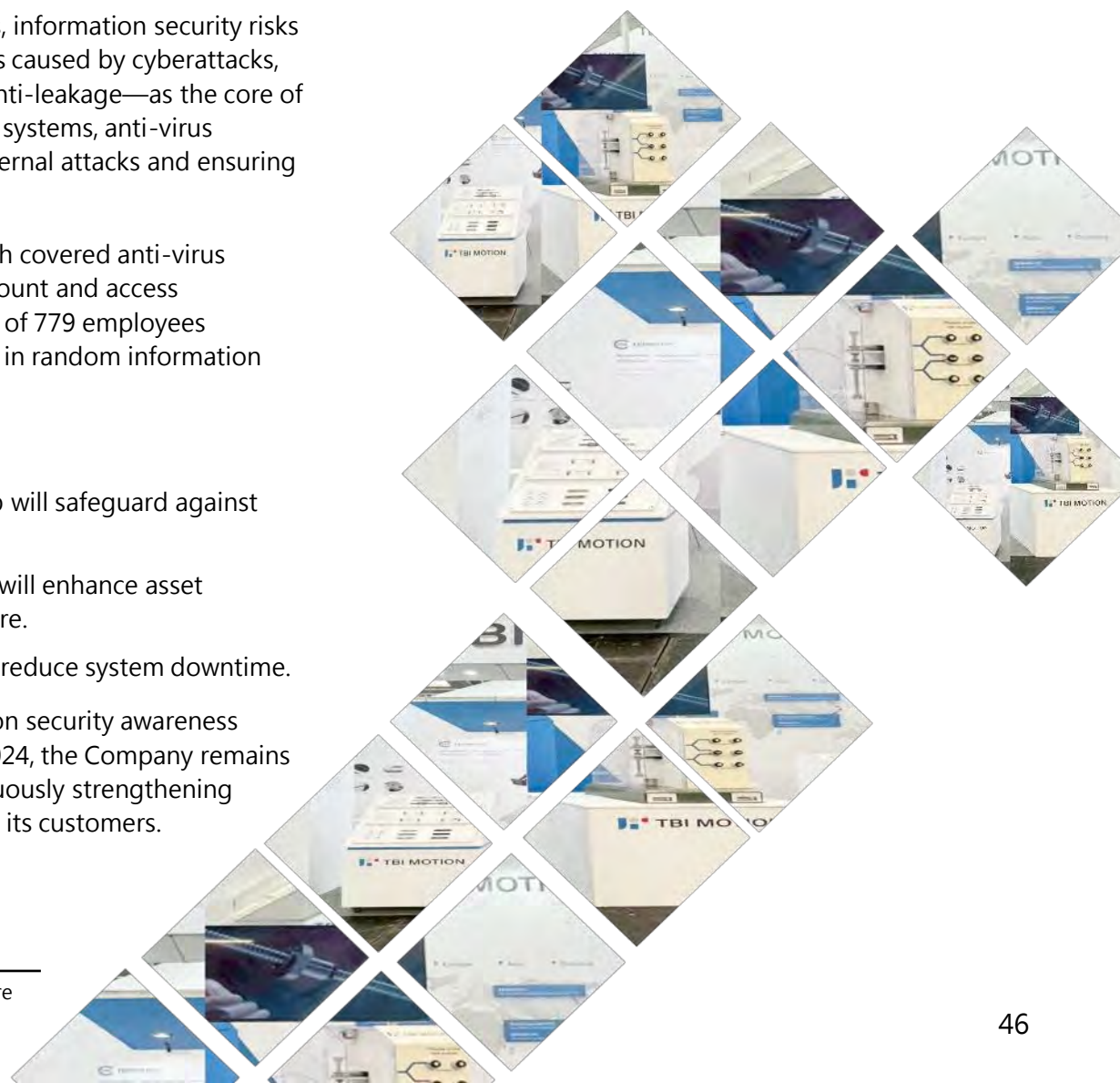
In 2024, the Company invested a total of NT\$6.57 million in information security protection, which covered anti-virus software, hacking defense systems, vulnerability scanning, penetration testing, VPNs, related account and access management systems, SAP offsite backup, and asset management software. Furthermore, a total of 779 employees received information security training courses during the year, while 264 employees participated in random information security testing<sup>[7]</sup>, with all participants achieving passing results.

For 2025, the Company has scheduled the following information security projects:

1. Completion of SAP offsite backup testing and implementation in Q1 2025. Offsite backup will safeguard against system failures caused by uncontrollable factors at the local data center.
2. Completion of asset management software testing and implementation in Q1 2025. This will enhance asset transparency and prevent employees from arbitrarily installing illegal or malicious software.
3. Implementation of SAP DB (Database) virtualization to accelerate database recovery and reduce system downtime.

In addition, the Company conducts biannual vulnerability scans and provides monthly information security awareness campaigns. Although no major cybersecurity incidents or customer data breaches occurred in 2024, the Company remains vigilant regarding ever-present security risks. We are committed to a preventive mindset, continuously strengthening information security systems and technologies to safeguard the assets of both the Company and its customers.

[7] Random phishing emails were sent to 264 employees. Those who clicked the emails and entered login credentials were deemed in violation of the Company’s information security management procedures.



# Customer Satisfaction and Product Innovation

2.1 Customer Service Management

2.2 Product R&D and Innovation

2.3 Supply Chain Management



2.1 Customer Service Management

Material Topic Management - Customer Service Management ( GRI 3-3 )

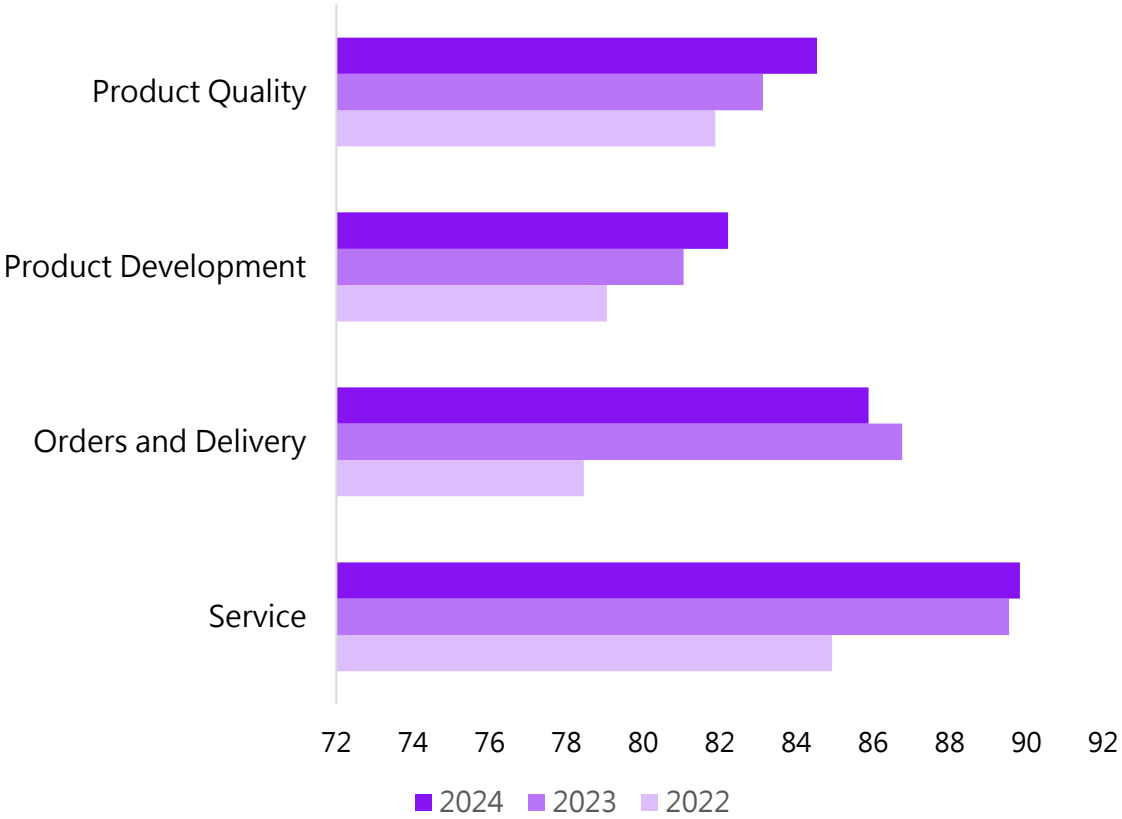
Impact	Customers place exceptionally high demands on product quality, delivery accuracy, and after-sales service. Any service delays or quality issues may adversely affect corporate reputation and market competitiveness. Effective customer management promotes business growth, strengthens brand trust, and enhances product value.	
Management Objectives	Short-Term Objective (within 1 year)	1. Customer satisfaction score: 86 points. 2. Customer complaint response rate on time: ≥95%. 3. Repeated complaints: ≤20 cases annually.
	Medium-Term Objective (1 to 3 years)	1. Optimize technical support processes. 2. Increase customer satisfaction score to ≥89 points. 3. Maintain complaint response rate on time: ≥95%. 4. Repeated complaints: ≤16 cases annually.
	Long-Term Objective (over 3 years)	1. Raise customer satisfaction score to ≥90 points. 2. Maintain complaint response rate on time: ≥95%. 3. Repeated complaints: ≤14 cases annually.

Management Policies	1. Through a systematic customer relationship management mechanism, deepen the application of data analytics to enhance customer interaction efficiency. 2. Establish standardized after-sales service processes to ensure consistent service quality across global markets. 3. Implement ESG compliance requirements to ensure data security and personal information protection in accordance with regulatory standards.
Commitments	1. Comply with customer privacy regulations to guarantee the security of customer data. 2. Commit to not using hazardous substances and ensure that products comply with international environmental regulations (e.g., RoHS). 3. Commit to not using conflict minerals illegally mined in Congo and neighboring regions.
Negative Impact Remedies and Preventive Measures	1. Strengthen the CRM system to integrate customer data and improve service forecasting capabilities. 2. Optimize the supply chain through data analytics to enhance delivery accuracy and efficiency. 3. Introduce AI-powered customer service and self-service platforms to reduce the burden on traditional customer support and enhance the customer experience.
Evaluation Methods and Mechanisms	1. Conduct regular customer satisfaction surveys, collect feedback, and improve service quality. 2. Monitor key performance indicators such as customer service response time and problem resolution rate. 3. Implement internal audits and third-party evaluation mechanisms to ensure service compliance and effectiveness.



From the final survey results, it can be seen that the company scored lower in the product development dimension, indicating that there is still room for improvement in product development capabilities. Secondly, product quality has shown a gradual upward trend from 2022 to 2024. However, order fulfillment has shown a downward trend, and in the future, the company must carefully review the factors behind Customers’ dissatisfaction with delivery and make necessary adjustments and improvements. As for service, it has always been the company’ s highest-scoring item, and it must continue to be maintained in the future to provide Customers with the most satisfactory service.

Topic	2022	2023	2024
Overall Average Score	81.1	85.6	85.6
Service	84.93	89.55	89.83
Orders and Delivery	78.45	86.76	85.88
Product Development	79.05	81.06	82.22
Product Quality	81.88	83.13	84.54



2.2 Product R&D and Innovation

Material Topic Management - Product R&D and Innovation ( GRI 3-3 )

Impact	<p>Excellent quality and continuous product innovation are the driving forces behind the steady growth of the industry, the momentum for the company’ s progress, and a safeguard for Customers. Conversely, poor control that leads to unstable quality or the inability to continuously innovate to meet emerging needs from technological advancement will result in fewer orders, the loss of Customers, negative impacts on company operations, and even stagnation across the supply chain and industry.</p>	
Management Objectives	Short-Term Objective (within 1 year)	<ol style="list-style-type: none"> <li>By 2025, at least 2 new patent applications will be filed (bringing the total to an increase of 15 applications).</li> <li>R&amp;D expenditure ratio will reach 4%.</li> <li>Trademark registrations will increase by 7 cases (bringing the total to an increase of 15 registrations).</li> </ol>
	Medium-Term Objective (1 to 3 years)	<ol style="list-style-type: none"> <li>By 2027, patent applications will increase by 15 in total.</li> <li>R&amp;D expenditure ratio will remain at 4%.</li> <li>Trademark registrations will increase by 14 in total.</li> </ol>
	Long-Term Objective (over 3 years)	<ol style="list-style-type: none"> <li>By 2030, patent applications will increase by 25 in total.</li> <li>R&amp;D expenditure ratio will reach 5%.</li> <li>Total trademark registrations will be maintained at 130.</li> </ol>

Management Policies

TBI Motion upholds the core values of “Quality” and “Innovation,” continuously investing in R&D resources and Talent Development, committed to responding to market demands and working hand-in-hand with suppliers to become Customers’ best partner for high-quality professional manufacturing and solutions.

Commitments

The TBI Motion Group, in fulfilling its social responsibility and protecting human rights, hereby commits not to use conflict minerals illegally mined from Congo or neighboring conflict-affected regions.

Negative Impact Remedies and Preventive Measures

- The company has established an R&D center to continuously invest in product and technology development to create higher value and maintain international competitiveness.
- It has implemented online real-time monitoring and regular reviews to improve product quality.
- For new products, it provides employee training to ensure product quality and reduce risks caused by unfamiliarity with new processes.
- It properly controls harmful substances or other environmental impacts that may arise during the R&D process, and uses eco-friendly, non-toxic, and harmless materials whenever possible.
- It actively complies with product and labeling regulations to protect Customers’ rights.



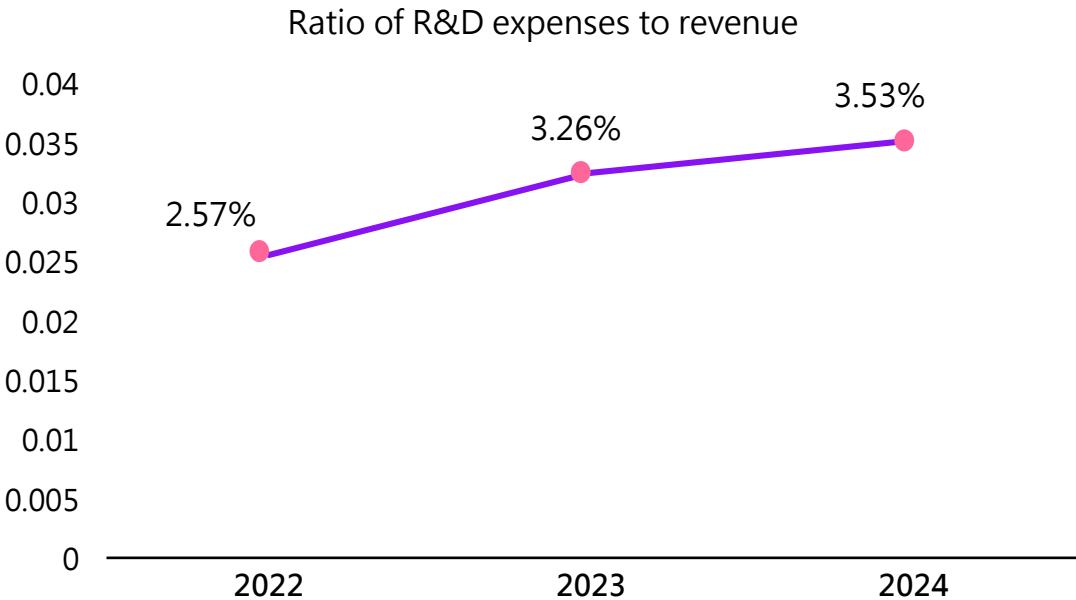
Evaluation Methods and Mechanisms	<ol style="list-style-type: none"> <li>1. Routine review mechanisms and frequency of topic goals:Implementation of ISO 9001 international quality management system certification; materials and components passed chemical analysis items including the 10 substances announced in EU RoHS 2015 and the 246 SVHC items announced in REACH 2025.</li> <li>2. Through Customers satisfaction surveys, product quality and innovative products are evaluated against Customers needs. Based on Customers issues and feedback, improvement action plans are developed to enhance product competitiveness.</li> </ol>
Grievance Mechanism	<ul style="list-style-type: none"> <li>■ Contact person: Planning Department</li> <li>■ email : Jack_hsu@tbimotion.com.tw</li> </ul>

### 2.2.1 Product R&D and Patents

Improving processes and developing new products are the driving forces of corporate growth. TBI Motion understands that once innovation stops, the company risks being eliminated, so it spares no effort in fully committing to Product R&D and Innovation, continuously improving processes, aiming to develop new markets, increase production capacity, and reduce manufacturing costs.

The company invests more than NT\$80 million in R&D innovation each year, and the proportion of R&D expenses to revenue has been increasing year by year—from 2.57% in 2022 to 3.53% during this reporting period.

These efforts have yielded fruitful results: in 2024, the company obtained 11 approved foreign patents and 2 domestic patents. As of the end of 2024, the company has accumulated a total of 70 approved foreign patents and 57 approved domestic patents.



### 2.2.2 Valuing Intellectual Property Rights

TBI Motion encourages employees to participate in R&D. For proposals approved by the company or R&D results that obtain patents, the company provides tangible rewards. This incentive aims to motivate employees to actively engage in innovation, ensuring a continuous driving force for corporate growth. To safeguard employees’ research achievements, the company has established Intellectual Property Management Policies and procedures.

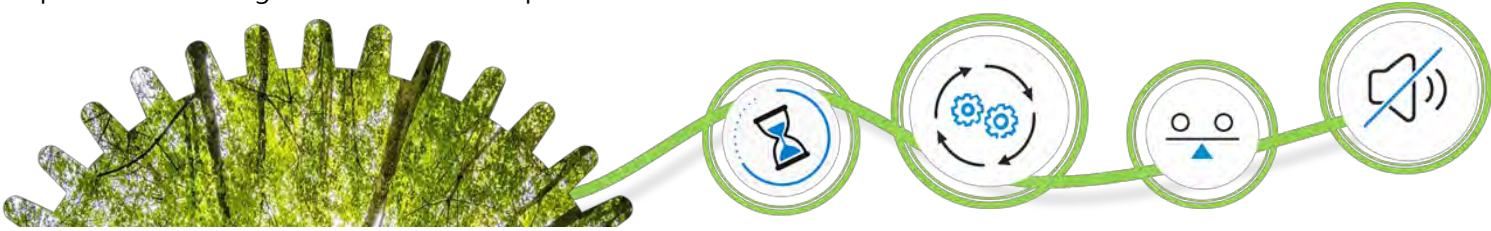
First, TBI Motion emphasizes that newly developed products or introduced technologies must not infringe on others’ intellectual property rights. Compliance with legal regulations is mandatory to avoid reputational damage due to infringement. Employees participating in R&D projects are also required to comply with trade secret protection rules. For proposals approved by the company, employees receive one commendation, and for patented R&D results, they receive two commendations as encouragement.

With these incentives, the company has secured multiple patent applications. During the reporting period, TBI Motion also obtained certification under the Taiwan Intellectual Property Management System (TIPS) promoted by the Industrial Development Administration, Ministry of Economic Affairs, in 2024. This certification not only strengthened the company’s intellectual property management capabilities but also supports steady global market development, continuous innovation, and enhanced competitiveness.



### 2.2.3 Green Product Strategy

To fulfill its responsibility for environmental protection, TBI Motion is committed to developing green products. During the reporting period, the company continuously optimized its products. For example, the TR series linear guideways were redesigned to reduce pre-machining allowances, thereby decreasing material usage and shortening processing time. In addition, the newly developed SFB nut extends theoretical product life by 46% compared to older models and significantly reduces noise. These products are environmentally friendly, as they reduce material consumption and extend product life cycles, both of which contribute positively to reducing environmental pollution. TBI Motion will continue to develop green and eco-friendly products to strengthen environmental protection measures.



### 2.2.4 Commitment to Product Quality, Environmental Protection, and Healt ( GRI 416-1 、 416-2 )

In 2024, TBI Motion successfully maintained certification under ISO 9001:2015. The company’ s products also comply with the EU RoHS directive, avoiding the use of conflict minerals and meeting the RoHS II requirements for 10 hazardous substances, as well as the 224 SVHC chemical analysis items published by the European Chemicals Agency (ECHA) in 2022. No toxic substances were detected.All products manufactured by TBI Motion have undergone 100% health and safety impact assessments. By adopting non-toxic materials, the company safeguards both the environment and user health, ensuring the production of truly sustainable products. In 2024, there were no incidents of violations related to product or service health and safety regulations.

	Product Evaluation Standard	Date of Adoption	Evaluation Frequency	Evaluation Focus	Evaluated Product Types
2024	ISO 9001:2015	2024/4	Every 3 years	Quality Management	Steel, Plastics, Rubber
	RoHS:2011/65/EU	2024/3	Every 2 years	Materials Free of Hazardous Substances	Steel, Plastics, Rubber
	REACH-ECHA 224 Item Testing	2024/3, 2024/12 (woolfelt), 2025/2 (oil seal)	Every 2 years	Materials Free of Hazardous Substances	Steel, Components



ISO 9001 ： 2015

### 2.2.5 Product Labeling in Compliance with International Regulations ( GRI 417-2 、 417-3 )

TBI Motion provides products to customers with a strong sense of responsibility. Each product is clearly labeled with a serial number and specifications, enabling customers to verify details with ease. To further enhance traceability, every product also carries the company’ s laser-engraved trademark label, allowing customers to confirm its authenticity as a TBI Motion product.During the reporting period, the company did not experience any penalties or violations related to product labeling regulations or marketing and communication laws.



Actual Labeling of TBI Series Trademark



TBI Series Trademark



## 2.3 Supply Chain Management ( GRI 3-3 、 204-1 、 308-1 、 414-1 )

### Material Topic Management - Supply Chain Management

Impact	TBI Motion regards midstream and upstream suppliers as vital partners for co-existence and mutual prosperity. Effective Supply Chain Management not only ensures product quality and production processes that meet customer and legal requirements, but also amplifies the supply chain’ s positive impact on the environment and society, thereby contributing to the achievement of the Sustainable Development Goals (SDGs). Conversely, the failure to properly implement supply chain management may lead to increased costs, compromised product quality, or even reputational damage and operational inefficiency if suppliers engage in human rights violations or environmental non-compliance, ultimately harming stakeholder interests.	
Management Objectives	Short-Term Objective (within 1 year)	<ol style="list-style-type: none"> <li>1. Supplier Integrity Commitment Promotion: 100%</li> <li>2. Compliance Supplier Evaluation and EHS (Environment, Health, and Safety) Management Review Achievement Rate: 100%</li> <li>3. Certificate of Non-Use of Hazardous Substances Signing Achievement Rate: 100%</li> <li>4. Raw Material and Outsourcing Supplier Evaluation Coverage: 100%</li> </ol>
	Medium-Term Objective (1 to 3 years)	<ol style="list-style-type: none"> <li>1. Raise supplier evaluation standards.</li> <li>2. Gradually introduce supplier sustainability self-assessment questionnaires.</li> <li>3. Gradually implement a Supply Chain Management platform to reduce paper usage.</li> <li>4. Encourage high-energy-consuming suppliers to obtain ISO 14064 Greenhouse Gas Inventories.</li> </ol>
	Long-Term Objective (over 3 years)	


#### Management Policies

TBI Motion is committed to continuously urging suppliers to abide by codes of business ethics and, through procurement management measures and supplier audit systems, actively respond to issues such as labor rights, occupational safety and health, and environmental protection. Particular emphasis is placed on energy saving, water conservation, waste reduction, and carbon reduction to mitigate the environmental and social impacts of climate change, ensuring sustainable resource circulation. In this way, the company and its suppliers jointly pursue sustainable business operations and growth, creating a win-win sustainable supply chain.

#### Commitments

By deepening supply chain sustainability management, gradually implementing supplier digital systems, and promoting a compliant and efficient supply chain system, TBI Motion collaborates with suppliers to progressively build a sustainable supply chain and create long-term value together.



Negative Impact Remedies and Preventive Measures	<ol style="list-style-type: none"> <li>1. New Suppliers: Establish screening, testing, and selection policies to ensure compliance with quality, technology, and EHS (environment, health, and safety) requirements.</li> <li>2. Existing Suppliers: Implement a monthly evaluation system to regularly assess and track improvements across six dimensions of social and environmental management.</li> <li>3. Encourage high-energy-consuming suppliers to adopt ISO 14064-1 greenhouse gas inventories.</li> <li>4. Promote the signing of Conflict Minerals Declarations by raw material suppliers according to customer requirements.</li> <li>5. Develop a supplier platform system to drive digitalization.</li> </ol>	
Evaluation Methods and Mechanisms	Supplier Selection and Regular Evaluation	
Grievance Mechanism	<ul style="list-style-type: none"> <li>■ Contact Person: Procurement Department</li> <li>■ E-mail: <a href="mailto:tbisupplier@tbimotion.com.tw">tbisupplier@tbimotion.com.tw</a></li> </ul>	

TBI Motion’ s main products include ball screws, linear guides, ball splines, and single-axis robots. The company’ s upstream suppliers mainly consist of raw material and consumables providers as well as processing manufacturers. The company strictly implements a local sourcing policy, with most procurement directed toward local suppliers and distributors in Taiwan. In 2024, the company worked with 237 local suppliers, categorized as shown in the following table.

Supplier Categories		2022		2023		2024	
		Number of suppliers	Procurement amount ratio	Number of suppliers	Procurement amount ratio	Number of suppliers	Procurement amount ratio
Category I	Raw Materials	21	100%	24	100%	28	100%
	Materials	57	100%	71	100%	58	100%
Category II	Outsourced Processing	80	100%	61	100%	67	100%
Category III	Consumables and General Affairs	85	100%	120	100%	84	100%

In terms of new supplier selection, the company mainly evaluates suppliers that provide Category I raw materials. The Procurement Department first reviews the basic information of potential suppliers based on production requirements for raw materials. New suppliers are then required to provide product samples, which are tested by the R&D Department to ensure they meet the company's production standards. Afterward, an evaluation team conducts on-site assessments covering quality, technology, and procurement.

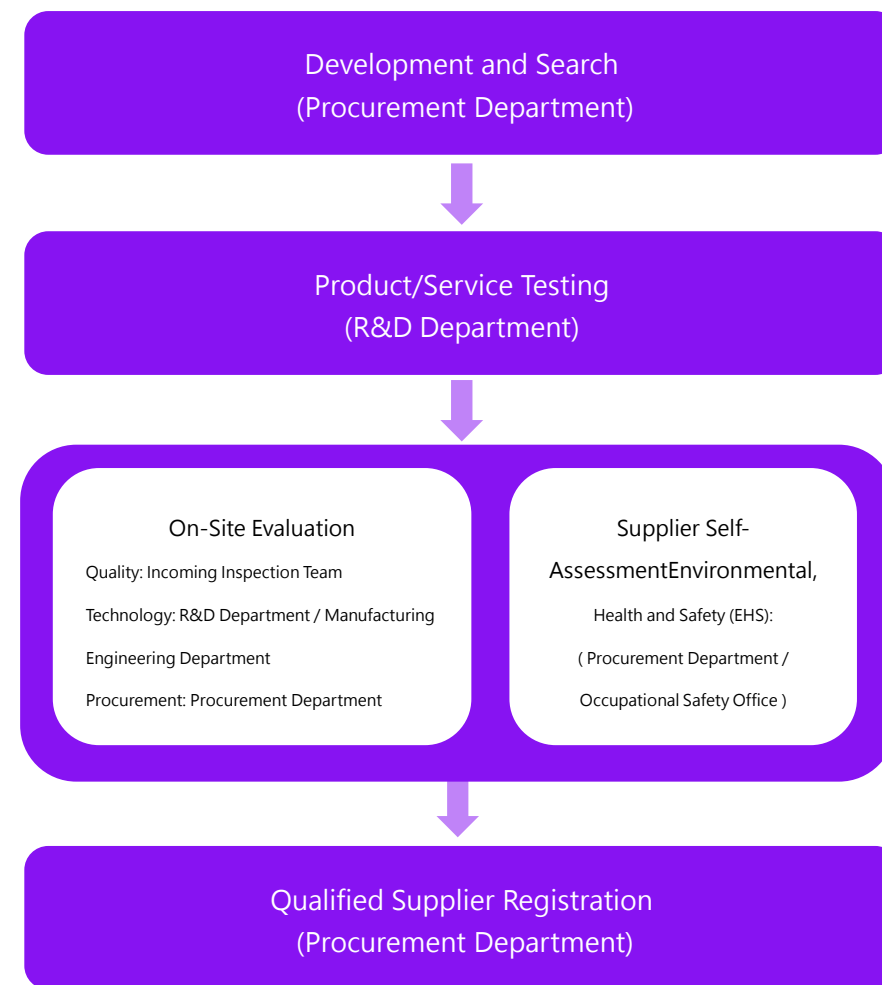
In 2024, the company had not yet incorporated environmental and social standards into new supplier selection. Therefore, the percentage of new suppliers screened using environmental and social standards was 0%. Moving forward, the company plans to gradually incorporate environmental and social evaluation indicators.

Additionally, suppliers are required to conduct self-assessments. Combined with on-site evaluations, suppliers are comprehensively assessed in terms of technical and procurement management, employee rights and training, occupational health and safety management, environmental management systems, and compliance. Suppliers who pass are qualified as the company's future partners. For existing Category I and Category II suppliers, the company conducts monthly evaluations based on quality, delivery, service content, and packaging of delivered goods. Non-compliant suppliers are required to implement improvements within a set timeframe, or the partnership will be terminated.

To uphold human rights and environmental sustainability, the company has pledged not to use conflict minerals. All suppliers are required to sign or provide a Conflict Minerals Policy Statement, prohibiting the use of conflict minerals, thereby ensuring sustainable supply chain development.



## ■ Category I and II New Supplier Selection Process



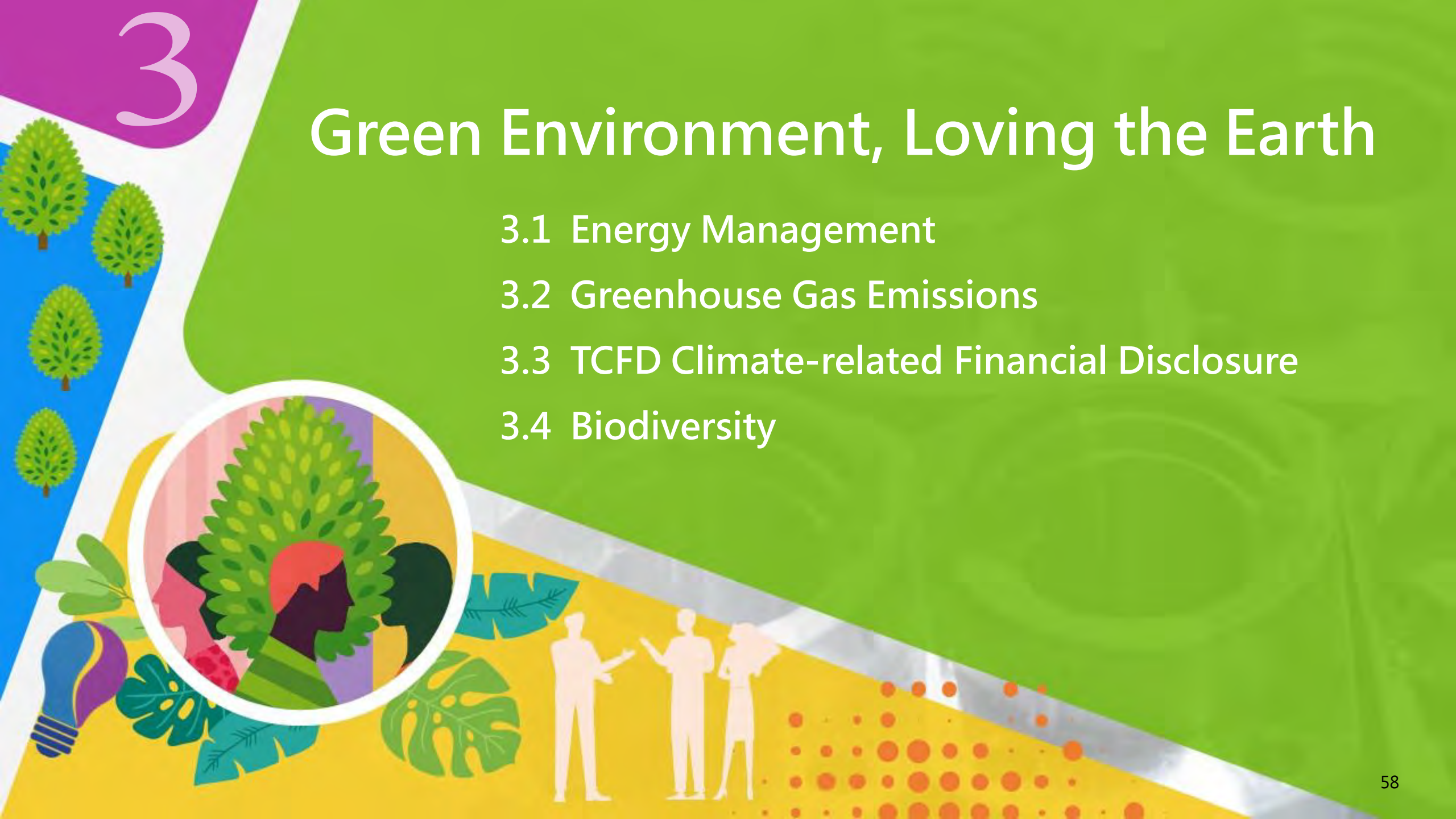
# Green Environment, Loving the Earth

3.1 Energy Management

3.2 Greenhouse Gas Emissions

3.3 TCFD Climate-related Financial Disclosure

3.4 Biodiversity



### 3.1 Energy Management ( GRI 3-3 、 302-1 、 302-3 )

#### Material Topic Management - Energy Management

Impact	Through effective Energy Management, companies can reduce energy costs, decrease reliance on limited resources, minimize environmental impacts, and ensure compliance with relevant regulations, thereby enhancing competitiveness and operational efficiency. Conversely, improper Energy Management may result in environmental damage, social inequality, and health risks.	
Management Objectives	Short-Term Objective (within 1 year)	<ol style="list-style-type: none"> <li>1. Conduct a comprehensive assessment of ISO 14064 Scope 3 and maintain an annual energy-saving target of 1%.</li> <li>2. Implement at least 1 energy-saving technology project per year.</li> </ol>
	Medium-Term Objective (1 to 3 years)	<ol style="list-style-type: none"> <li>1. Replace outdated, high-energy-consuming air compressor equipment with energy-efficient compressors, thereby improving energy utilization efficiency.</li> <li>2. Implement at least 3 energy-saving technology projects within three years.</li> </ol>
	Long-Term Objective (over 3 years)	<ol style="list-style-type: none"> <li>1. Achieve an 80% deployment rate of smart monitoring systems for major production equipment.</li> <li>2. Introduce visualization and intelligent low-carbon energy measures for process equipment.</li> </ol>

#### Management Policies

TBI Motion has formulated an Energy Conservation Policy and a Green Energy Policy, established a smart grid and real-time monitoring system to manage energy use, and promoted the adoption of new processes and equipment through technology and innovation. In addition, the company conducts internal energy awareness education and energy-saving advocacy campaigns.

#### Commitments

An Energy Management mechanism has been established to continuously improve energy efficiency, optimize utilization through technological innovation, and encourage employee participation.

#### Negative Impact Remedies and Preventive Measures

1. Risk Identification and Management: Regularly assess risks related to energy interruptions, price fluctuations, and regulatory changes, and formulate contingency strategies.
2. Diversified Energy Supply: Introduce alternative energy sources such as solar power to reduce reliance on a single source.
3. Emergency Response Mechanisms: Develop contingency plans for energy interruptions and equipment failures, including backup power systems and rapid repair mechanisms.
4. Incident Investigation and Prevention: Activate investigation procedures in the event of energy-related incidents to prevent recurrence.



Evaluation Methods and Mechanisms	<ol style="list-style-type: none"> <li>An annual Energy Management audit and target review is conducted to evaluate whether the company has achieved its yearly 1% energy-saving goal.</li> <li>Regular energy consumption assessments, including both energy usage and costs, are also performed to serve as the basis for improving efficiency and driving continuous improvement.</li> </ol>
Grievance Mechanism	<ul style="list-style-type: none"> <li>Contact Person: Management Department</li> <li>email : tbiadmin@tbimotion.com.tw</li> </ul>

Energy conservation and carbon reduction are not merely slogans. Taiwan faces electricity shortages during the summer and rising electricity costs year after year. Therefore, “power saving” and “energy efficiency” not only help reduce Greenhouse Gas Emissions but also serve as important measures to lower corporate operating costs. In addition to supporting the government’ s annual 1% energy-saving target, TBI Motion has consistently implemented energy-saving initiatives over the years, adopting various feasible methods to improve energy efficiency while also introducing solar power generation to reduce reliance on non-renewable energy sources.

■ Summary of Energy Consumption from 2022 to 2024

Total Internal Energy Consumption		2022 年	2023 年	2024 年
Non-Renewable Energy	Gasoline ( GJ ) <sup>[8]</sup>	608.19	379.50	240.81
	Diesel ( GJ )	46.59	60.17	366.91
	Purchased Electricity ( GJ ) <sup>[9]</sup>	69,075.25	54,285.96	49,406.13
Renewable Energy	Solar Power ( GJ )	144.34	156.10	143.20
Grid Electricity Ratio	%	98.86%	98.91%	98.50%
Renewable Energy Ratio	%	0.2%	0.3%	0.3%
Total Energy Consumption		69,874.37	54,881.73	50,156.80
Energy Intensity ( GJ/ MNTD ) <sup>[10]</sup>		20.71	21.34 <sup>[11]</sup>	21.86

[8] The calorific values of gasoline and diesel consumed in Taiwan sites are calculated based on the Ministry of Economic Affairs Energy Administration’ s Table of Calorific Values for Energy Products, with coefficients of 7,800 kcal/L and 8,400 kcal/L, respectively.

[9] Energy unit conversion is based on 1 GJ = 0.2778 MWh.

[10] Energy intensity (GJ/MNTD) = Total energy consumption (GJ) / Net operating revenue (MNTD), where MNTD refers to net operating revenue in millions of New Taiwan Dollars.

[11] In the 2023 Sustainability Report, an error was made where energy intensity was incorrectly reported as 16.26.



In 2024, the company’ s total energy consumption was 50,156.80 GJ, representing a decrease of 8.6%. However, energy intensity increased by 5.2 GJ/MNTD, an increase of approximately 24.37%. The primary reason was the economic downturn in mainland China, which led to a decline in net revenue. Looking ahead, once the economy recovers and revenue grows significantly, energy intensity is expected to decrease accordingly. TBI Motion will continue to implement energy-saving and carbon-reduction policies and strengthen energy management measures.

3.1.1 Renewable Energy Usage

TBI Motion has consistently invested in renewable energy over the years, with the primary source of green energy being the rooftop solar power system at the Shulin plant. In 2024, the company’ s green electricity consumption totaled 39,768 kWh, equivalent to 143.20 GJ, accounting for approximately 0.3% of the company’ s total energy consumption.

Unit: kWh

Year	2022年	2023年	2024年
Self-Generated Electricity Value	40,084	43,350	39,768



3.2 Greenhouse Gas Emissions ( GRI 305-1~305-4 )

Material Topic Management - Greenhouse Gas Emissions

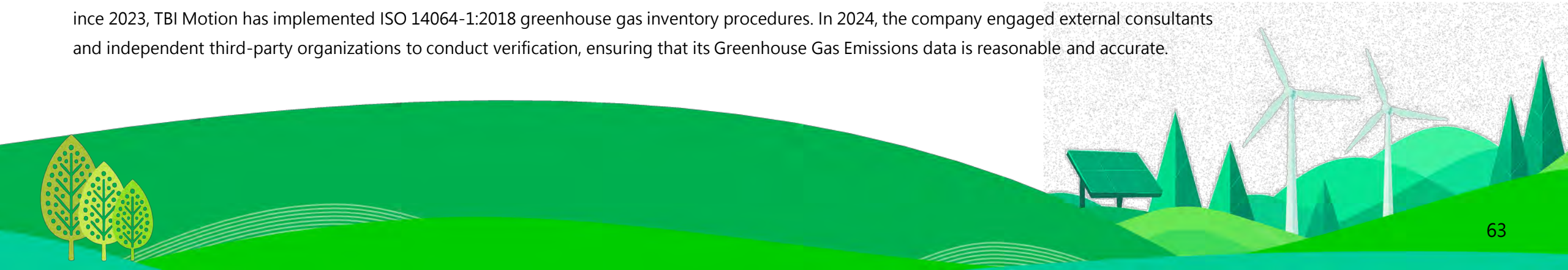
Impact	<div> <div> <div>Positive Impacts :</div> <div> <div>1. Reduce carbon emissions, enhance the company' s eco-friendly image, and strengthen international market competitiveness.Improve energy efficiency and lower operating costs.</div> <div>2. Strengthen ESG requirements across the supply chain, increasing customer trust and collaboration opportunities.</div> </div> </div> <div> <div>Negative Impacts :</div> <div> <div>1. Poor management may lead to carbon tax burdens and regulatory compliance risks.High carbon emissions will weaken competitiveness in securing international orders.</div> <div>2. If the supply chain fails to reduce emissions in parallel, it may affect partner relationships.</div> </div> </div> </div>	
Management Objectives	Short-Term Objective (within 1 year)	<div> <div>1. Complete Scope 1 and Scope 2 greenhouse gas inventory verification, ensuring data accuracy above 95%.</div> <div>2. Implement carbon reduction training programs to raise employee awareness of climate risks.</div> </div>
	Medium-Term Objective (1 to 3 years)	<div> <div>1. Complete subsidiary inventories in Suzhou and the U.S.</div> <div>2. Achieve a 5% reduction in carbon emissions at headquarters by 2027 compared with 2024.</div> </div>
	Long-Term Objective (over 3 years)	<div> <div>Complete group-wide inventory and verification.</div> </div>

Management Policies	<div> <div>Establish a transparent and accurate carbon inventory mechanism.</div> <div>Monitor the current status and trends of greenhouse gas emissions.</div> <div>Promote carbon reduction actions and progressively lower emissions.</div> <div>Implement reduction strategies and continuously improve carbon management.</div> </div>
Commitments	<div> <div>Continuously promote carbon inventory and reduction initiatives to enhance stakeholder awareness and participation.</div> </div>
Negative Impact Remedies and Preventive Measures	<div> <div>1. Closely monitor international carbon reduction technologies, and track developments in international carbon trading and carbon credits.</div> <div>2. Continuously review international carbon policies and regulations (e.g., CBAM, carbon trading markets) to assess operational risks and adjust strategies in advance, including: :</div> <div> <div>1) Introducing high-efficiency energy-saving equipment and process improvements.</div> <div>2) Reviewing the proportion of high-emission raw materials used and planning substitution solutions.Promoting supply chain carbon footprint inventories and collaborative reduction programs.</div> </div> </div>



Evaluation Methods and Mechanisms	<ol style="list-style-type: none"> <li>1. Conduct regular greenhouse gas (GHG) inventories and hotspot analyses, including energy consumption and costs, to monitor energy efficiency and identify potential improvement opportunities.</li> <li>2. Introduce energy efficiency analysis tools to review energy use and carbon emissions per unit of product.</li> <li>3. Adopt KPI indicators (e.g., total emissions/revenue, carbon intensity) to track improvement results.Engage third-party verification mechanisms to enhance data accuracy and reliability.</li> </ol>
Effectiveness Evaluation	Continuously track emission reduction results by comparing annual targets against the baseline year.Integrate internal reviews, third-party verifications, and employee feedback to comprehensively assess the effectiveness of actions, serving as a basis for future carbon management strategy adjustments.If targets are not achieved, conduct root cause analysis and propose corrective action plans to ensure sustainability goals are achieved as scheduled.
Grievance Mechanism	<ul style="list-style-type: none"> <li>■ Contact Person : Management Department</li> <li>■ email : tbiadmin@tbimotion.com.tw</li> </ul>

ince 2023, TBI Motion has implemented ISO 14064-1:2018 greenhouse gas inventory procedures. In 2024, the company engaged external consultants and independent third-party organizations to conduct verification, ensuring that its Greenhouse Gas Emissions data is reasonable and accurate.



■ The company's greenhouse gas emissions in 2024 (Category 3 to Category 6) are as follows:

type of emission	2023		2024 <sup>[12]</sup>	
	The amount of emission(mtCO2e)	proportion(%)	The amount of emission(mtCO2e)	proportion(%)
Type 1_direct GHG emissions (mtCO2e/year)	386.85	3.91%	421.42	4.80%
Type 2_Indirect GHG emissions from purchased energy (mtCO2e/year)	7,516.08	76.05%	6,503.66	74.01%
Type 3_Indirect GHG emissions from upstream supplier transport	403.10	4.08%	443.05	5.04%
Type 4_Indirect GHG emissions from products used by the organization	1,576.77	15.95%	1,419.72	16.16%
Type 5_Indirect GHG emissions from the use of organization-related products	--		--	
Type 6_Other indirect emissions	--		--	
Total	9,882.80	100%	8,787.85	100.00%
Type 1 + type 2(mtCO2e/year) (A)	7,902.93		6,925.08	
Total consolidated revenue (unit : thousand NT dollar) (B)	2,571,194		2,294,281	
Category 1 + Category 2 Total GHG Emissions Intensity(mt CO <sub>2</sub> e / Net Revenue in Separate Financial Statements)	0.0031		0.0031	

[12]The Taiwan regional emission factors are based on the "Greenhouse Gas Emissions Factor Management Table Version 6.0.4" announced by the Ministry of Environment. The power emission factor adopts the 2024 coefficient announced by the Energy Administration, Ministry of Economic Affairs: 0.474 kg CO<sub>2</sub>e/kWh. Some Category 3–6 emission factors are sourced from the Ministry of Environment’ s Product Carbon Footprint Information Platform and from coefficients provided by individual companies. Global Warming Potential (GWP) values are based on the IPCC Sixth Assessment Report (2021). The method used to consolidate Greenhouse Gas Emissions data is the Operational Control Approach.

During the reporting period, the Company' s total Greenhouse Gas Emissions amounted to 8,787.85 metric tons, representing a reduction of approximately 11.08% compared with the self-assessed emissions in 2023. However, net revenue in the 2024 separate financial statements decreased by about 10.77% compared with 2023. To better understand and manage Scope 3 greenhouse gas accounting, TBI Motion also engaged a third party to conduct verification, which serves as a basis for future improvements and reductions in Greenhouse Gas Emissions.

In this Scope 3 greenhouse gas inventory, the main focus was on Category 3 and Category 4. Results show that within Scope 3, the largest source of emissions was upstream purchased goods, with the largest hotspot being electricity consumption by suppliers, accounting for approximately 70% of all emissions in this category.

Scope 3	
Upstream transportation/distribution of goods	212.32
Downstream transportation/distribution of goods	-
Employee commuting	225.20
Transportation of customers and visitors	-
Business travel	5.53
Upstream emissions from purchased goods	1,346.51
Upstream emissions from purchased capital goods	-
Disposal of operational waste	73.21
Use of leased assets	-
Procurement of services	-
Total	1,862.77



### 3.2.1 Energy Conservation and Carbon Reduction Measures ( GRI 302-4 、 305-5 )

The primary source of TBI Motion’ s greenhouse gas emissions comes from Scope 2 purchased electricity, which accounts for approximately 75% of the Company’ s total Greenhouse Gas Emissions. To reduce overall emissions, the Company continuously proposes and implements energy conservation and carbon reduction initiatives each year. The following summarizes the initiatives proposed during the reporting period and the past two years, along with their implementation results.

Energy-Saving Action Plans	2022	2023
	Separation of Chiller System for Process and Air-Conditioning Pipelines	Air-Conditioning Energy Conservation
Plan	<p>According to different operational areas, the chiller pipeline was divided into two systems: one loop for process cooling water and another loop for air-conditioning cooling water. Through the central air-conditioning monitoring system, chilled water supply is controlled for each area, reducing prolonged operation of the main unit and lowering energy consumption. Before implementing the action, TBI Motion had to operate two 800-ton centrifugal chillers every summer to meet both air-conditioning and process load requirements. After conducting an energy equipment audit in 2022, it was found that an idle 100-ton screw chiller could satisfy process cooling needs. By optimizing the system, only one 800-ton centrifugal chiller was needed for air-conditioning and one 100-ton screw chiller for process cooling, significantly reducing energy use.</p>	<p>Raising chilled water outlet temperature to reduce chiller energy consumption.</p> <ol style="list-style-type: none"> <li>Adjustment of set temperature: Setting the outlet water temperature within a reasonable range to avoid excess cooling and energy waste.</li> <li>Optimization of operating hours: Operating schedules were rationalized to avoid running chillers when offices are unused or under low occupancy, thereby minimizing unnecessary energy use.</li> </ol> <p>For office use, there are two 180RT chillers, with outlet water temperature initially set at 7°C, and later adjusted to 8°C. According to the Industrial Energy Conservation Service Network, raising chilled water outlet temperature by 1°C can save ~3% of electricity consumption. Annual operating hours: Chiller 1 = 2,061 hours, Chiller 2 = 976 hours, totaling 3,037 hours.</p>
Summer Electricity Savings (kWh/year)	639,870	32,800
Energy Savings <sup>[13]</sup> (GJ/year)	2,303.53	118.08
(GJ/year) Carbon Reduction (tCO2e/year)	316.74	16.24

[13] The calculation of energy savings is based on comparing the total electricity consumption of the reporting year with that of the previous year.

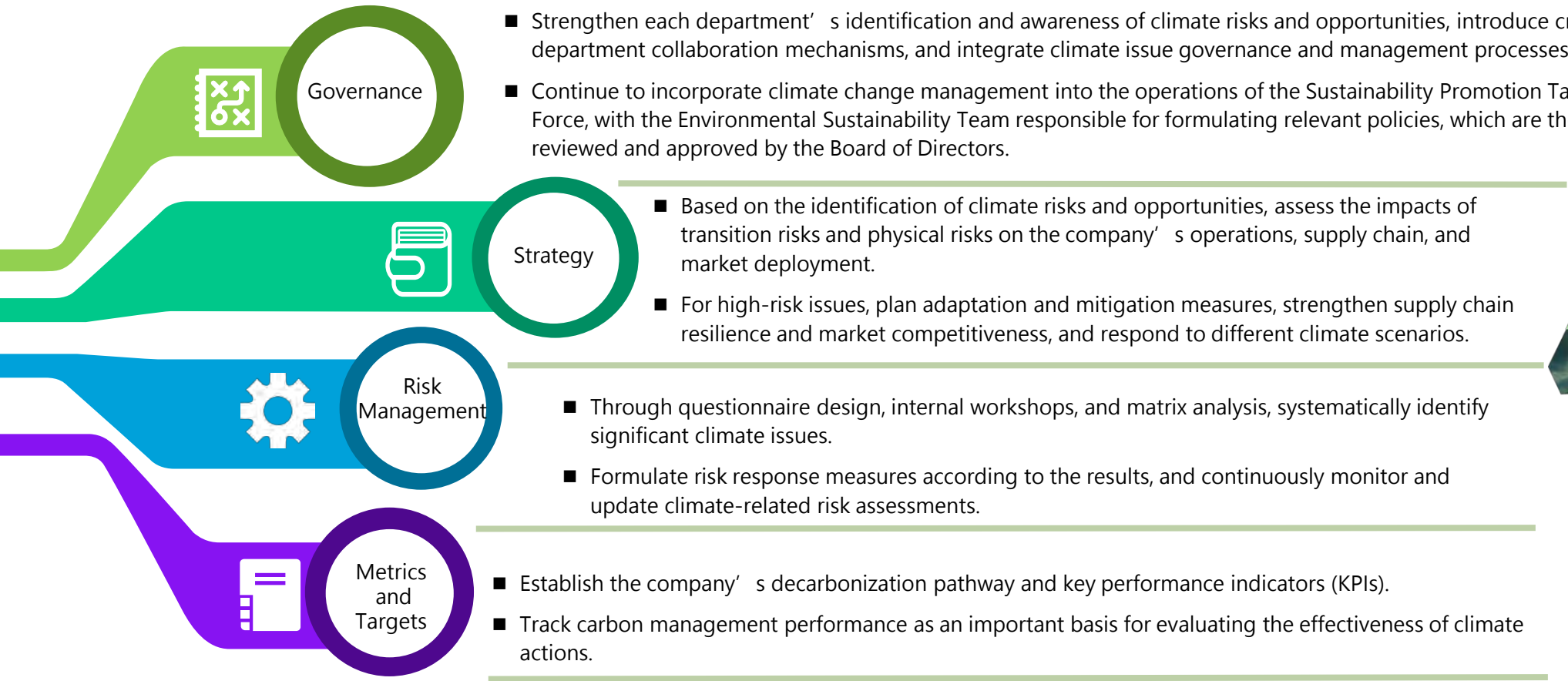


Energy-Saving Action Plans	2024
	Replacement of Old Air Compressors
Plan	<div> <div>■</div> <div>Replacing outdated and less efficient air compressors to reduce the energy consumption of the compressor group.</div> </div> <div> <div>1.</div> <div>Old compressors: Two units (air supply flow rate 25.33 M³/min), energy consumption 150KW = 5.92KW/CMM</div> </div> <div> <div>2.</div> <div>New compressors: Two units (air supply flow rate 41.6 M³/min), energy consumption 220KW = 5.28KW/CMM</div> </div> <div> <div>With the same air supply flow rate, the energy usage of the high-efficiency compressors decreased by 10.81%.Annual compressor energy consumption in Plant B can be reduced by 196,224 kWh.</div> </div>
Summer Electricity Savings (kWh/year)	196,224
Energy Savings <sup>[13]</sup> (GJ/year)	706.40
(GJ/year)Carbon Reduction (tCO2e/year)	97.13

[13] The calculation of energy savings is based on comparing the total electricity consumption of the reporting year with that of the previous year.

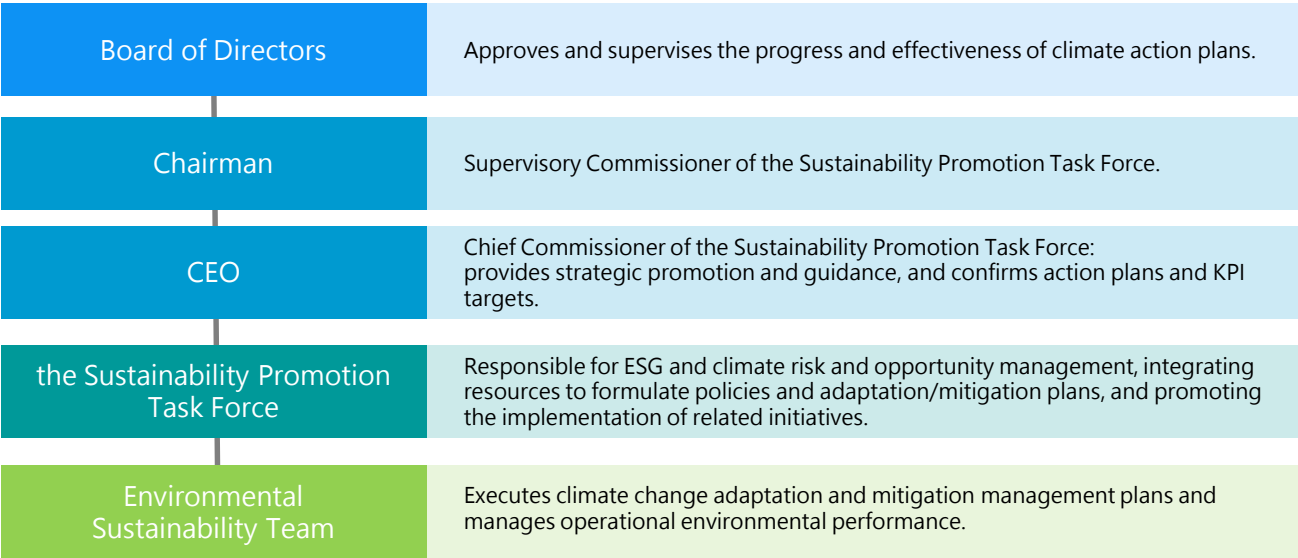
### 3.3 TCFD Climate-related Financial Disclosure

As the impacts of climate change intensify, it has become one of the major global risks. According to the Global Risks Report 2025 published by the World Economic Forum (WEF), extreme weather events remain among the top five significant short-term and long-term global risks. In response to risks arising from climate change, TBI Motion follows the Task Force on Climate-Related Financial Disclosures (TCFD) guidelines, promoting climate change management and disclosure based on the four core elements of TCFD: governance, strategy, risk management, and metrics and targets.



3.3.1 Climate Governance Structure

The Board of Directors of TBI Motion serves as the highest decision-making body for climate change governance. It is responsible for approving climate-related policies and supervising the progress and effectiveness of action plans addressing climate-related risks and opportunities. To advance climate change management, the company has established the Sustainability Promotion Task Force, with the Chairman acting as the Supervisory Commissioner, the President as the Chief Commissioner, and the highest-ranking officer of the Human Resources Division coordinating cross-departmental sustainability affairs. This task force manages the company’ s ESG issues and climate-related risks and opportunities, and is responsible for formulating adaptation and mitigation management plans, integrating internal resources, and setting policies, management guidelines, and action plans for execution after Board approval. Under the Task Force, the Environmental Sustainability Subcommittee has been established, chaired by the highest-ranking officers of relevant departments, to execute adaptation and mitigation measures for climate change and manage operational environmental performance. The Sustainability Promotion Task Force reports at least once a year to the Board on climate risk and opportunity identification results and the status of response measures, ensuring that climate change management is closely linked to the company’ s overall governance system.



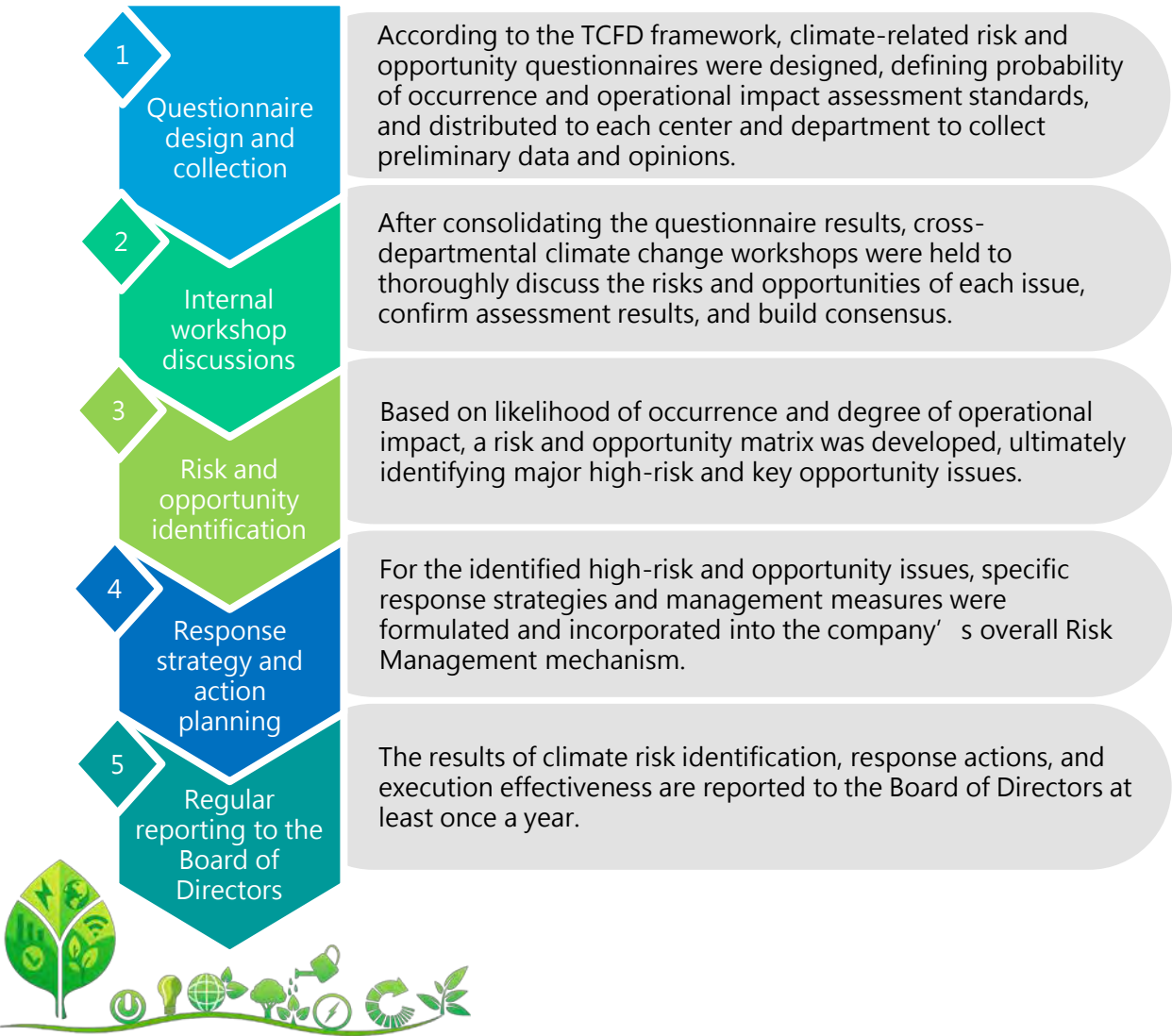
3.3.2 Identification of Climate-Related Risks and Opportunities

In 2024, following the TCFD framework, the Sustainability Promotion Task Force designed a climate-related risk and opportunity questionnaire, with clearly defined evaluation standards for both “likelihood of occurrence” and “degree of operational impact.” After careful planning, the questionnaire was distributed to the R&D Engineering Management Center, Supply Chain Management Center, Production Management Center, Marketing Management Center, Business Management Center, and other departments to gather management perspectives and data, establishing a comprehensive basis for initial identification.

Upon collecting and analyzing the responses, TBI Motion organized a TCFD Climate Change Workshop, bringing together leaders from various centers and departments for cross-departmental discussions and consensus building, further refining the identification of climate-related risks and opportunities. Based on the data and discussions, the company ultimately identified two high-risk issues and three key opportunity issues in 2024, totaling five major climate-related issues.

For these identified high-risk and opportunity issues, TBI Motion formulated concrete response strategies and management action plans, covering preventive controls, adaptive planning, and proactive opportunity development. At the same time, the climate change risk management process has been integrated into the company’ s overall risk management framework, ensuring that climate factors are fully considered in major financial, operational, and strategic decisions. The company is committed to conducting at least one dynamic review of climate issues annually, evaluating and adjusting response strategies as needed. Progress and results are reported regularly to the Board of Directors, ensuring continuous optimization of climate change management in line with external environmental changes and supporting the long-term achievement of the company’ s Sustainable Development Goals (SDGs).

■ Risk and Opportunity Identification Process :



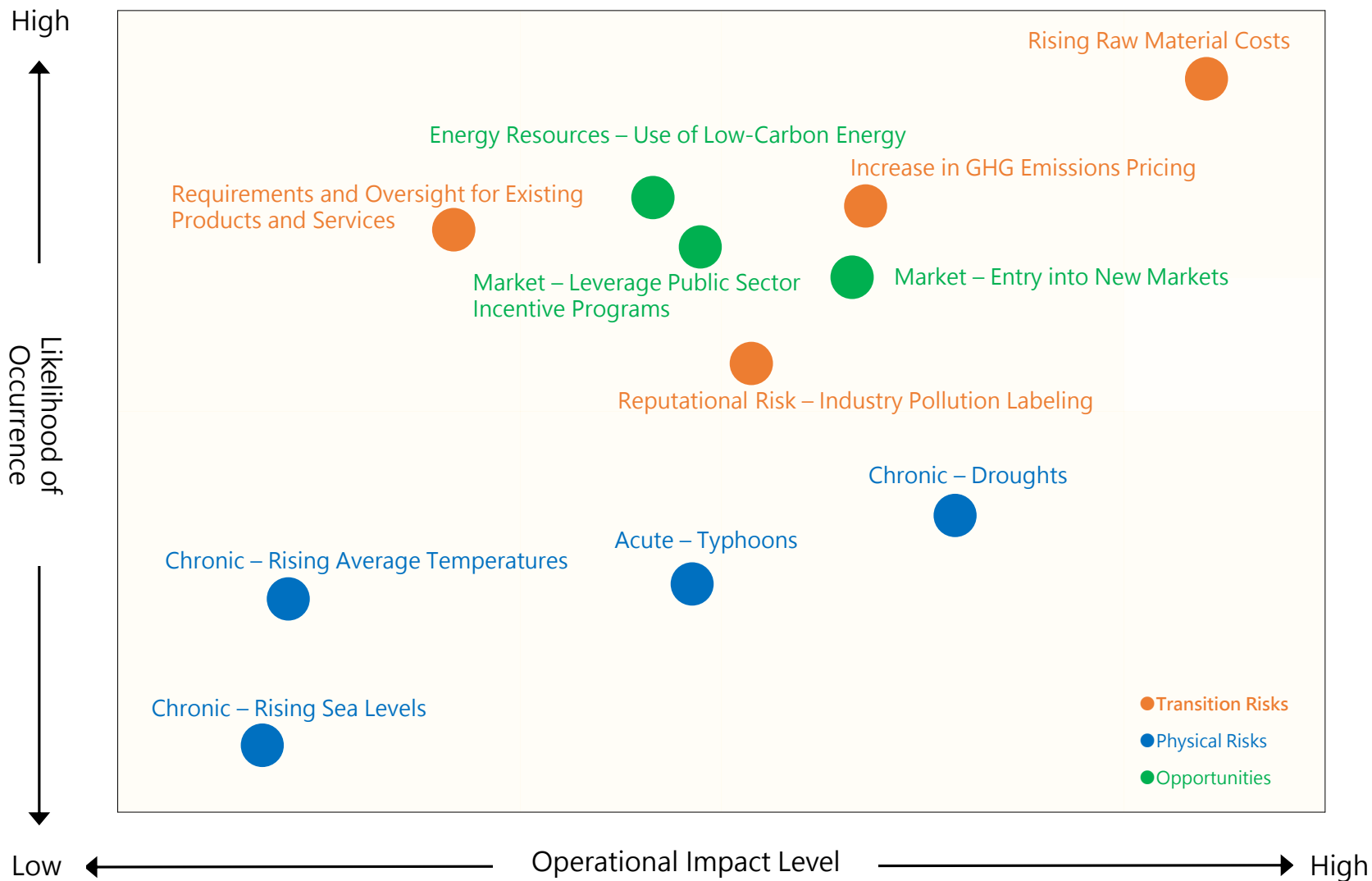
3.3.3 Climate Change Response Strategies

Based on the collection and consolidated analysis of questionnaires, TBI Motion identified potential risks and opportunities brought by climate change. The major climate transition risks for the company are “rising raw material costs” and “increased pricing of Greenhouse Gas Emissions” . The climate opportunity issues include “entering new markets” , “using low-carbon energy” , and “leveraging public sector incentive programs” . In total, there are two transition risks and three opportunities identified.

Category	Issue	Timeframe
Transition Risks	Policy and Regulatory Risk – Increase in GHF Emissions Pricing	Mid-term
	Policy and Regulatory Risk – Requirements and Oversight for Existing Products and Services	Short-term, Mid-term
	Market Risk – Rising Raw Material Costs	Short-term, Mid-term
	Reputational Risk – Industry Pollution Labeling	Long-term
Physical Risks	Acute – Typhoons	Short-term
	Chronic – Droughts	Long-term
	Chronic – Rising Average Temperatures	Long-term
	Chronic – Rising Sea Levels	Long-term
Opportunities	Energy Resource – Use of Low-Carbon Energy	Short-term, Mid-term
	Market – Entry into New Markets	Short-term, Mid-term
	Market – Leverage Public Sector Incentive Programs	Short-term

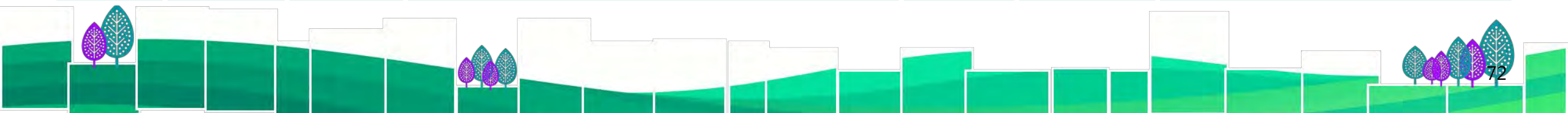
Note: Short-term = 1–2 years; Mid-term = 3–6 years; Long-term = 7–10 years.

■ Climate Risk and Opportunity Materiality Matrix



Major Climate-Related Risks and Opportunities :

Category		Climate Topic	Scenario Description	Financial Impact	Estimated Impact Period	Response Actions
Transition Risk	Market	Rising Raw Material Costs	With the repeated tariff policies of U.S. President Trump, for export-oriented manufacturing industries, if China-U.S. trade frictions escalate or tariffs on cross-border imports of raw materials increase, it will drive up manufacturing costs and supply uncertainties. At the same time, the EU CBAM (Carbon Border Adjustment Mechanism) will officially impose carbon tariffs in 2026, further pushing up the costs of high-carbon-emission raw materials (such as steel and aluminum).	Operating cost increase	Short-term (1–2 years), Mid-term (3–6 years)	<ul style="list-style-type: none"> <li>Strengthen local procurement and supplier diversification strategies to reduce reliance on high-carbon raw materials.</li> <li>Prioritize the introduction of low-carbon material substitution programs.</li> </ul>
Transition Risk	Policy & Regulation	Increase in GHG Emissions Pricing	The global carbon tax and emissions trading systems are gradually expanding, and in the future, it may be necessary to pay carbon fees for emissions, which constitutes potential financial risks for power-intensive processes and future emissions from self-owned plants.	Operating cost increase	Mid-term (3–6 years)	<ul style="list-style-type: none"> <li>Accelerate the adoption of energy-saving and carbon-reducing equipment and process optimization to reduce emission intensity.</li> <li>Using 2024 as the base year, reduce electricity consumption by 1% annually.</li> </ul>
Opportunity	Market	Entering New Markets	The global carbon tax and emissions trading systems are gradually expanding, and in the future, it may be necessary to pay carbon fees for emissions, which constitutes potential financial risks for power-intensive processes and future emissions from self-owned plants.	Increased revenue	Short-term (1–2 years), Mid-term (3–6 years)	<ul style="list-style-type: none"> <li>Actively obtain international low-carbon product certifications to enhance export competitiveness.</li> <li>Strengthen carbon reduction collaboration proposals with international brand customers.</li> </ul>



Category		Climate Topic	Scenario Description	Financial Impact	Estimated Impact Period	Response Actions
Opportunity	Energy Source	Use of Low-Carbon Energy	Taiwan’ s power structure will gradually transition to low-carbon energy (such as solar and wind power). Building green energy in-house or purchasing renewable energy certificates (T-REC) can reduce carbon emissions and provide advantages in green branding and regulatory compliance.	Energy expenditure reduction and carbon savings	Short-term (1–2 years), Mid-term (3–6 years)	<ul style="list-style-type: none"><li>■ Install solar panels in-house and continuously promote factory solar power generation projects.</li><li>■ The calculated solar power generation in 2024 is 39,768 kWh.</li></ul>
Opportunity	Market	Make Use of Public Sector Incentive Programs	The Ministry of Economic Affairs and the Ministry of Environment in Taiwan continue to introduce programs supporting low-carbon transition, energy-saving subsidies for manufacturing, and carbon inventory assistance projects. Companies that can plan ahead will be able to obtain financial subsidies, technical resources, and priority policy quotas.	Increased subsidy income	Short-term (1–2 years)	<ul style="list-style-type: none"><li>■ Incorporate subsidy resources into financial planning as a supporting tool for sustainable investment strategies.</li></ul>

3.3.4 Scenario Analysis and Cost Estimation – Increasing Greenhouse Gas Emissions Pricing

In response to global climate change trends and the 2050 net-zero emissions target, the Ministry of Environment has initiated a phased plan for carbon fee collection. Based on TBI Motion’ s 2024 Greenhouse Gas Emissions, the company has not yet reached the threshold of 25,000 metric tons CO<sub>2</sub>e required for the first phase of carbon fee collection, and is therefore not subject to initial charges. Under the global net-zero trend, TBI Motion has also conducted trial estimations of the financial impact of carbon pricing on operations. The company referenced the International Energy Agency (IEA) in its World Energy Outlook 2021, which proposed two scenarios: the “Stated Policies Scenario (STEPS)” and the “Net Zero Emissions by 2050 Scenario (NZE).” Using the company’ s 2023 Greenhouse Gas Emissions as the baseline, TBI Motion simulated emissions pathways under each scenario and matched them with projected carbon prices. For the company’ s internal target scenario, TBI Motion referred to the Ministry of Environment’ s 5th Carbon Fee Rate Review Meeting discussion<sup>1</sup>, which estimated that after 2030, the rate would reach NT\$1,200–1,800 per metric ton. Accordingly, carbon prices were set for 2030 and 2050. Finally, the company evaluated the potential financial impacts it may face after carbon fee implementation, which will serve as a reference for future carbon management strategies and risk control (detailed in the analysis table below).

Note 1: Chung-Hua Institution for Economic Research. (April 25, 2024). Preliminary conclusions of the Fifth Carbon Fee Rate Review Meeting: Designing a carbon fee system that balances rate rationality with international trends. Chung-Hua Institution for Economic Research. <https://www.cier.edu.tw/news/detail/112501?returnUrl=%2F>



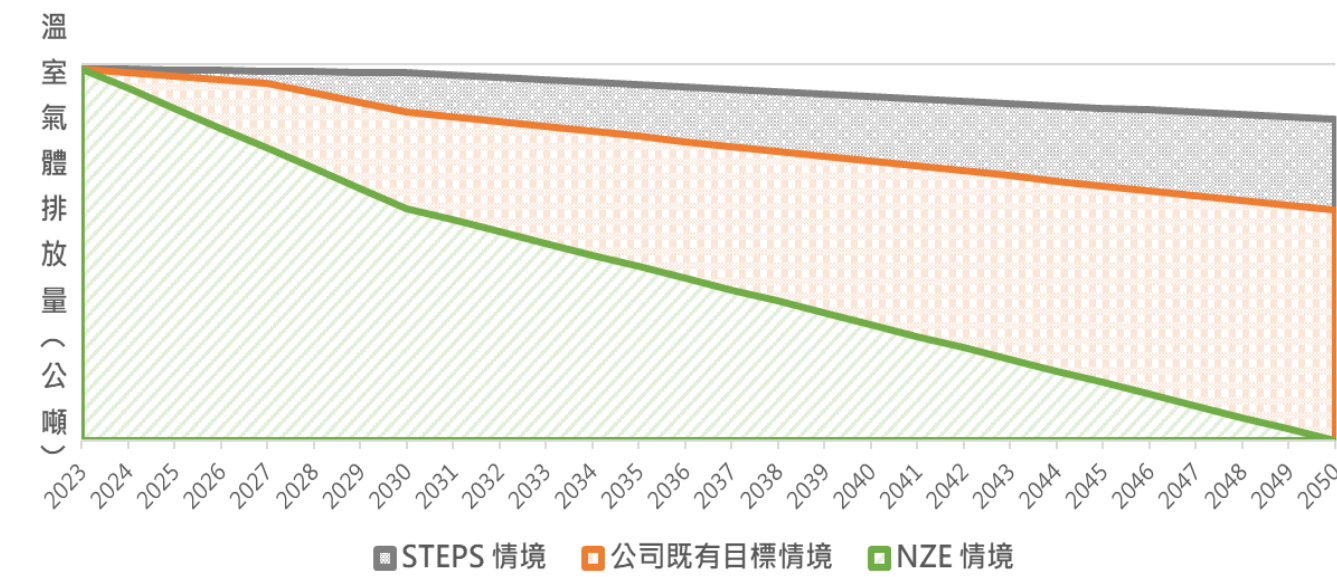
Scenario	Company' s Existing Target Scenario	STEPS Scenario	NZE Scenario
Scenario Description	<ul style="list-style-type: none"> <li>2027 emissions reduced by 5% compared to 2024</li> <li>2030 emissions reduced by 8%</li> <li>2050 net zero emissions</li> </ul>	Under existing policies, global average temperature will rise by 2.6°C above pre-industrial levels by 2100	Assessing global progress toward achieving the 1.5°C target and other Sustainable Development Goals (SDGs)
2030 Carbon Price (per metric ton)	NT\$1,200 (Estimated from the 5th Carbon Fee Rate Review Meeting)	10 USD <sup>2</sup>	90 USD
2030 Emission Reduction Target	8%	1.17 %	37.64 %
2050 Carbon Price (per metric ton)	NT\$1,800 (Estimated from the 5th Carbon Fee Rate Review Meeting)	53 USD	200 USD
2050 Emission Reduction Target	100%	12.72 %	100 %



Note 2: USD 1 equals NT\$32.54 (valuation unit).

Based on the results of the carbon fee levy system scenario analysis, under the IEA Stated Policies Scenario (STEPS), since the decarbonization pathway is more moderate (and the carbon price is lower), the estimated carbon fee cost for 2030 is NT\$3.17 million, while by 2050 it is expected to exceed NT\$14.7 million. In contrast, under the IEA Net Zero Emissions by 2050 Scenario (NZE), although the higher carbon price in 2030 is expected to result in a carbon fee burden of NT\$18.05 million, by 2050—after achieving the net zero emissions target—there will no longer be any carbon fee payments required.

■ Different Scenario Greenhouse Gas Emissions Trend Chart



Carbon Fee Levy System (NT\$ million)			
Year	Company' s Existing Target Scenario	STEPS Scenario	NZE Scenario
2030	10.47	3.17	18.05
2050	0	14.7	0

Carbon Fee as a Percentage of Baseline Year Revenue			
Year	Company' s Existing Target Scenario	STEPS Scenario	NZE Scenario
2030	0.35 %	0.11 %	0.61 %
2050	0.37 %	0.5 %	0 %

Note: Baseline year (2023) revenue was NT\$2,958 million.



3.3.5 Indicators and Targets

To strengthen the effectiveness of climate change management, TBI Motion follows the TCFD governance framework to establish a consistent and traceable climate-related indicator system, setting phased medium- and long-term targets to quantitatively assess the effectiveness of climate actions and ensure effective implementation of management measures.In terms of greenhouse gas management, the company has completed the 2024 GHG inventory within its organizational boundaries in accordance with the ISO 14064-1 standard. Based on this, it has formulated a step-by-step carbon reduction target and pathway.

Beyond carbon emissions, the company also monitors and evaluates key environmental indicators such as water resource management, energy use efficiency, and the proportion of renewable energy adoption. It continuously benchmarks against international regulatory trends, policy requirements, and industry best practices, adopting a rolling review mechanism to dynamically adjust related indicators and targets, ensuring alignment of climate goals with industry standards and the net-zero pathway.

Indicator Aspect	2024 Achievement Status	Target Setting	Corresponding Section
Water Resource Management	In 2024, recovered 6,210 tons of condensate water from air conditioning systems	Implement water-saving measures to improve water resource efficiency and reduce waste.	
Waste Management	Achieved waste oil reduction of over 10%	Improve waste oil recycling rate. By 2025, replace over 5% with non-environmentally harmful biomaterials.	
Energy Management	Reduced total energy consumption by 8.6% compared to 2023	Using 2024 as the baseline, reduce electricity consumption by 1% annually.	3.1 Energy Management
Greenhouse Gas Management	Reduced Greenhouse Gas Emissions by 11.07% compared to 2023	By 2027, reduce emissions by 5% compared to 2024. By 2030, reduce emissions by 8%. Net Zero by 2050.	3.2 Greenhouse Gas Emissions
Renewable Energy Management	2024 solar power generation reached 39,768 kWh	Install solar panels and continue promoting solar power generation programs at the plant.	3.1.1 Renewable Energy Usage



### 3.4 Biodiversity

TBI Motion is committed to monitoring global trends in biodiversity and forest conservation, and fully supports the United Nations Convention on Biological Diversity (CBD) and the United Nations Sustainable Development Goals (SDGs). As part of its corporate social responsibility, TBI Motion has integrated ecological protection into its core sustainability agenda, treating it as a critical environmental initiative and striving to avoid any negative impact on these fragile ecosystems. Going forward, TBI Motion will further enhance disclosures related to biodiversity and plans to publish its risk management and opportunities in biodiversity protection based on the Taskforce on Nature-related Financial Disclosures (TNFD) framework. Through such disclosures, the company will continue to improve transparency and strengthen its leadership role in sustainable development.



# 4

## Harmonious and Prosperous Society

- 4.1 Human Rights and Employee Surveys
- 4.2 Talent Recruitment and Retention
- 4.3 Talent Development
- 4.4 Occupational Safety and Health
- 4.5 Social Engagement and Public Welfare



### 4.1 Human Rights and Employee Surveys ( GRI 2-23~2-25 )

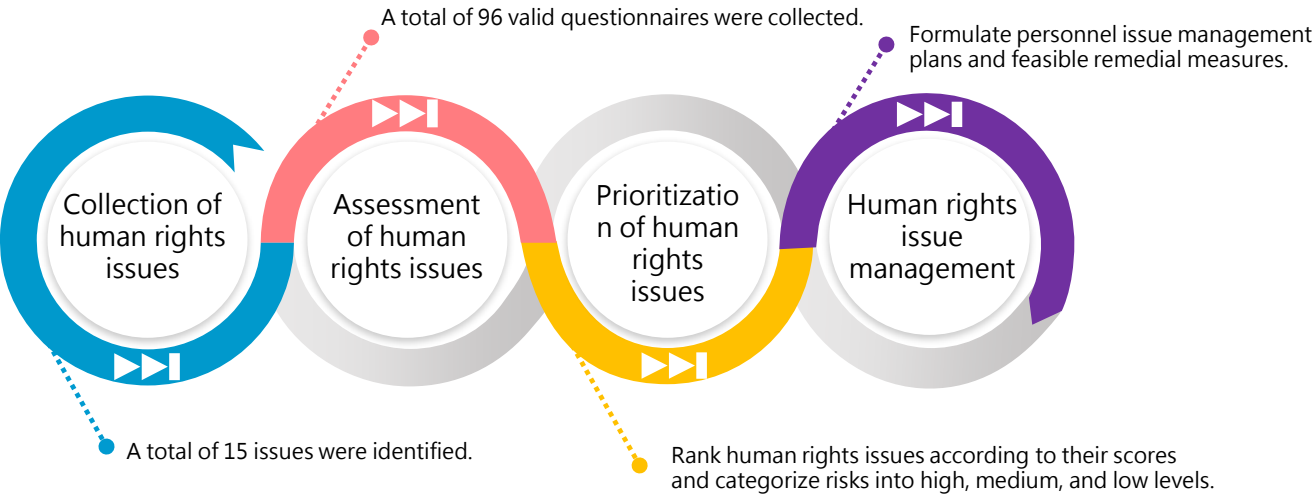
TBI Motion regards its Human Rights Policy as the highest guiding principle of human rights governance. The company values employee rights, and fully supports and follows the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), and the International Labour Organization Declaration on Fundamental Principles and Rights at Work, with a commitment to building a dignified, diverse, and equitable working environment.



■ TBI Motion Human Rights Policy

TBI Motion Human Rights Policy :  
<https://www.tbimotion.com.tw/company-profile/company-profile-05>

In 2024, the company conducted its first Human Rights and Employee Survey, targeting full-time employees. Using a questionnaire format, the survey solicited feedback on human rights risk issues to understand employees’ assessment of the likelihood, scale, and scope of each issue, thereby evaluating the potential level of impact. The process for identifying human rights risk issues was as follows:



Additionally, all new employees receive employee handbook training, whether local staff or migrant workers. The purpose of this course is to inform all new employees of their rights and to emphasize that they must not infringe on the rights of others. To meet the language needs of migrant workers, the employee handbook is available in Vietnamese, Thai, English, and Chinese versions. In 2024, the number of new employees trained and the total training hours were as follows:

Category	Training Hours	Number of People
Domestic – New Employee Orientation	82	82
Foreign Migrant Workers – New Employee Orientation <sup>14</sup>	54	27
Total	136	109



■ Foreign Migrant Workers – New Employee Orientation and Training

[14] Migrant workers: 2 hours per person, covering company policies and work rules (1 hour longer than local new hires, as simultaneous translation was required).

4.1.1 Human Rights Issue Survey Method

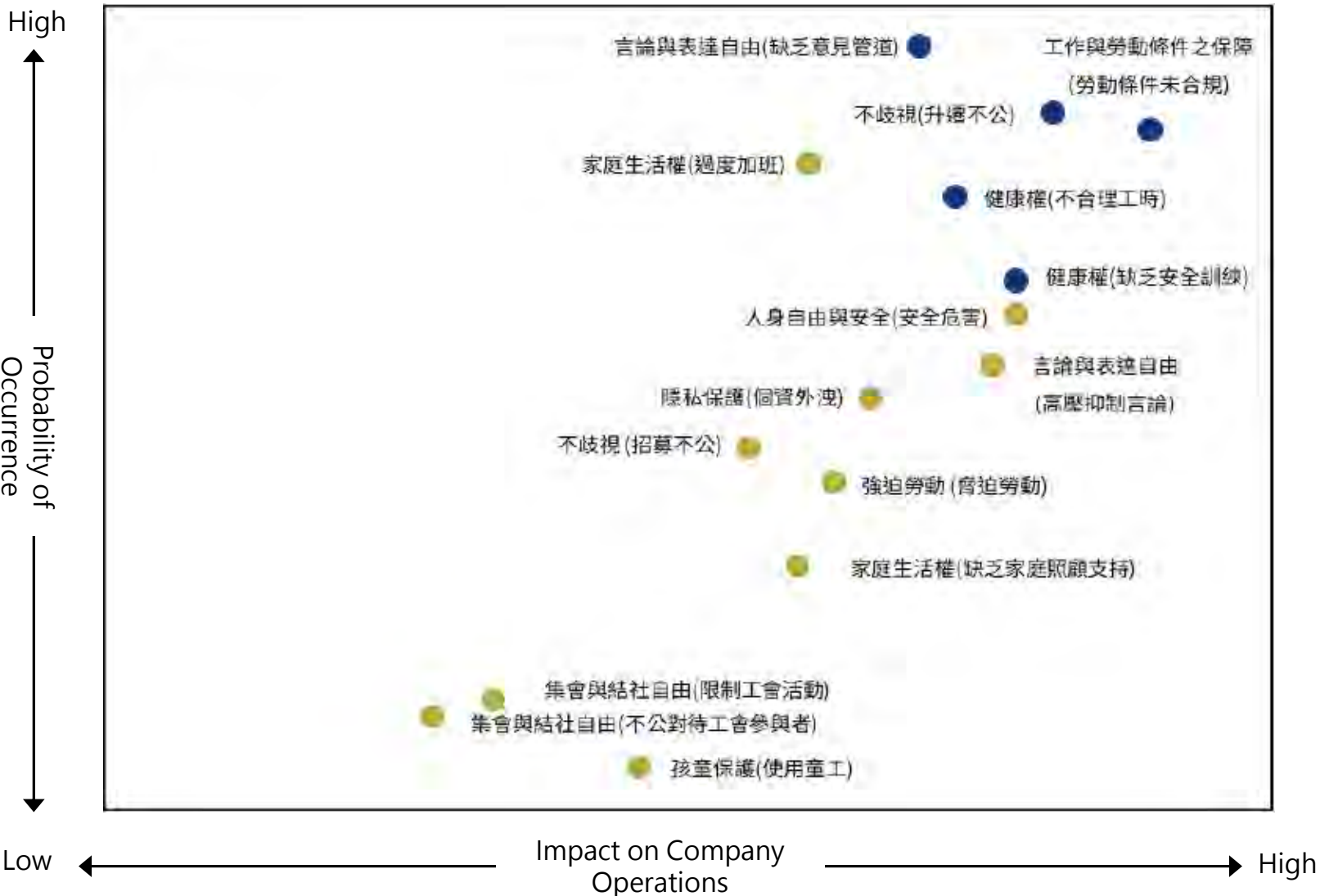
This survey covers 15 aspects of human rights risk issues, including:

Human Rights Issues	Negative Impacts Explanation	Risk Classification
Protection of Working Conditions and Labor Rights	Working environment or labor conditions not complying with legal regulations, resulting in employees’ basic work rights (such as working hours, wages, health and safety, equal treatment, etc.) not being protected, or depriving legitimate employment needs through unreasonable use of other labor contracts (such as mass contract workers, dispatched workers, migrant workers, etc.).	High
Right to Health	Failure to provide employees with sufficient operational training and safety knowledge, thereby leading to occupational safety incidents.	High
Right to Health	Failure to provide statutory health measures (such as rest periods, reasonable shift arrangements, etc.), causing employees to work excessive hours under high-pressure environments.	High
Freedom of Speech and Expression	Failure to establish safe and effective channels for employees to express opinions.	High
Non-Discrimination	Unfair treatment unrelated to job performance when employees seek “promotion.”	High
Privacy Protection	Leakage of employees’ personal information due to system vulnerabilities, security negligence, or failure to fulfill notification obligations.	Medium
Personal Freedom and Security	Incidents involving threats, personal attacks, illegal human trafficking, or harassment (e.g., sexual harassment), endangering employees’ personal safety or negatively affecting their physical and mental well-being.	Medium
Freedom of Speech and Expression	Suppression of speech through coercive means (e.g., litigation, intimidation, threats, etc.), causing employees who express opinions to face pressure in work or life.	Medium
Non-Discrimination	Unfair treatment unrelated to job performance during employee “recruitment.”	Medium

Human Rights Issues	Negative Impacts Explanation	Risk Classification
Forced Labor	Through improper demands or threats (such as withholding identification documents/wages, physical or mental violence, etc.), workers are subjected to forced labor, such as mandatory overtime or underreporting of working hours.	Medium
Right to Family Life	Colleagues in the workplace are not provided opportunities to care for family members. For example: inability to apply for parental leave or maternity leave, or the company does not provide nursing rooms or childcare support measures.	Medium
Right to Family Life	Excessive overtime causes employees' family life rights to be affected and impaired.	Medium
Freedom of Association and Collective Bargaining	Employees are not allowed to participate in external unions and legitimate activities, or there is a lack of mechanisms for collective bargaining with employers.	Low
Freedom of Association and Collective Bargaining	Failure to reasonably and fairly treat colleagues who participate in external unions and legitimate activities.	Low
Child Protection	Illegal employment or employment of workers under the legal working age, or requiring underage employees to participate in dangerous/hazardous operations.	Low

The questionnaire measured both "impact level" and "likelihood of occurrence," and calculated the average score for each issue. Based on the score ranking, human rights issues were prioritized, and risk levels were classified as high, medium, or low.

Human Rights Issues Identification Matrix Diagram



4.1.2 Human Rights Risk Issues Management and Remediation Measures

- Management and Remediation Measures for High-Risk Human Rights Issues

Based on the results of the questionnaire identification, a total of five issues were classified as high-risk human rights issues in this assessment.





Human Rights Risk Issues	Preventive Policies	Remedial Measures	Tracking Indicators
<ul style="list-style-type: none"> <li>Protection of Working Conditions and Labor Rights (Non-compliance with labor conditions): Work environments or labor conditions that fail to comply with legal requirements, resulting in employees' basic labor rights (such as working hours, wages, health and safety, equal treatment, etc.) not being protected. Or, through the unreasonable use of other labor contracts (such as large numbers of contract workers, dispatched workers, or foreign workers), depriving employees of legitimate employment opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>Regularly convene labor-management meetings to improve the company's current system based on feasible suggestions proposed by employees.</li> <li>Provide necessary responses to employee complaints and suggestions.</li> </ul>	<ul style="list-style-type: none"> <li>Labor conditions within the company must comply with national labor laws and regulations, with regular implementation of internal controls and audits. Any deficiencies must be corrected within a set timeframe and follow-up management must be conducted.</li> </ul>	<ul style="list-style-type: none"> <li>No cases of penalties imposed for violations of the Labor Standards Act.</li> </ul>
<ul style="list-style-type: none"> <li>Health Rights: Failure to provide employees with sufficient operational training and safety knowledge, leading to workplace accidents.</li> </ul>	<ul style="list-style-type: none"> <li>All company employees must undergo occupational training related to their job content.</li> <li>Regularly conduct competency assessments and evaluations of employees' essential work skills.</li> </ul>	<ul style="list-style-type: none"> <li>Regular communication with employees to understand technical needs, arrange necessary training programs, and establish employee development guidelines.</li> </ul>	<ul style="list-style-type: none"> <li>No occupational safety incidents occurred.</li> <li>All employee training and operational assessments met safety standards.</li> </ul>
<ul style="list-style-type: none"> <li>Health Rights: Failure to provide statutory health measures (such as rest periods, reasonable scheduling, etc.), causing employees to work excessively long hours in high-pressure environments.</li> </ul>	<ul style="list-style-type: none"> <li>Review employees' work environments and understand working hours.</li> <li>Create a positive and enjoyable work atmosphere and provide stress-relief programs.</li> </ul>	<ul style="list-style-type: none"> <li>Provide regular health examinations for employees.</li> <li>Organize employee activities through the Welfare Committee, encouraging participation with family members to create a harmonious work environment.</li> </ul>	<ul style="list-style-type: none"> <li>No excessive overtime.</li> <li>No complaints related to forced labor.</li> </ul>
<ul style="list-style-type: none"> <li>Freedom of Speech and Expression: Failure to establish safe and effective channels for employees to express their opinions.</li> </ul>	<ul style="list-style-type: none"> <li>An employee suggestion box has been established, which is personally managed and monitored by the HR Manager.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen communication efforts to ensure all employees understand the purpose of the suggestion box.</li> </ul>	<ul style="list-style-type: none"> <li>In 2024, the employee suggestion box received only one letter from a student seeking an internship opportunity.</li> </ul>
<ul style="list-style-type: none"> <li>Non-Discrimination (Unfair Promotion): Employees receive unfair treatment unrelated to their job performance during promotion processes.</li> </ul>	<ul style="list-style-type: none"> <li>Performance evaluations must be fair and transparent.</li> <li>Any employee complaint must receive a response, and if there is evidence of unfair treatment, a formal investigation must be initiated.</li> </ul>	<ul style="list-style-type: none"> <li>Conduct regular audits of employee attendance records.</li> <li>Establish clear promotion and performance evaluation criteria for employees.</li> </ul>	<ul style="list-style-type: none"> <li>No major deficiencies found in payroll cycle audits.</li> <li>No employee complaints filed.</li> </ul>

■ Respect for Employees and Creation of a Harmonious Work Environment

In response to high-risk human rights issues raised by employees, the company will engage in self-reflection on how to reduce employees’ concerns and doubts regarding human rights risks. Moving forward, we will establish more comprehensive employee management practices. In addition to complying with labor laws and regulations, we will also strengthen communication with employees to better understand their needs, and design more complete training programs to ensure a safer and more comfortable work environment.

Furthermore, this was the company’ s first time conducting Human Rights and Employee Surveys. In the future, we will also extend Human Rights and Employee Surveys to our suppliers, so that our supply chain can likewise safeguard employees’ labor rights and personal safety, thereby creating a higher-quality industrial supply chain.



4.2 Talent Recruitment and Retention ( GRI 3-3 )

Material Topic Management - Talent Recruitment and Retention

Impact	Through diverse recruitment policies and a comprehensive employee compensation system, the company ensures operational momentum, stable manpower supply, and workforce retention, which are the fundamental requirements for continued operations and growth.Sustained and effective talent recruitment and retention can increase employee loyalty and cohesion, help build a healthy workplace, and enhance employee well-being. Conversely, failure to continuously recruit and retain talent may result in excessive working hours that harm employees’ physical and mental health, while the lack of new hires would hinder the inflow of fresh perspectives and growth momentum, ultimately limiting production capacity, failing to meet customer needs, and even further damaging stakeholder interests.	
Management Objectives	Short-Term Objective (within 1 year)	<ul style="list-style-type: none"> <li>Average monthly turnover rate below 3.0%.</li> </ul>
	Medium-Term Objective (1 to 3 years)	<ul style="list-style-type: none"> <li>Average monthly turnover rate below 2.5%.</li> </ul>
	Long-Term Objective (over 3 years)	<ul style="list-style-type: none"> <li>Average monthly turnover rate below 2.0%.</li> </ul>

Management Policies	<ul style="list-style-type: none"> <li>The company conducts an annual market compensation survey, three rounds of performance evaluations each year, and implements annual performance-based salary adjustments every September to ensure that compensation meets the principles of external equity, internal equity, and individual fairness.</li> <li>Employees are recruited through an open and transparent selection process, based on the principle of equality, without discrimination on the grounds of race, social class, language, political affiliation, gender, sexual orientation, age, marital status, disability, or union membership. Talent is recruited on a merit basis, with the company providing humane management and development systems.</li> </ul>
Commitments	<ul style="list-style-type: none"> <li>The company continues to uphold its commitment to employee care, striving to enhance employees’ sense of belonging and well-being.</li> </ul>
Negative Impact Remedies and Preventive Measures	<ul style="list-style-type: none"> <li>Conducting annual market compensation surveys, three performance evaluations per year, and annual salary adjustments every September to maintain fairness in compensation.</li> <li>Continuously providing employees with learning and growth opportunities, supporting career development, and using competency assessments to identify and train for skill gaps, thereby strengthening professional capabilities.</li> <li>Assigning translators for monthly on-site visits to assist managers in communicating with migrant workers and facilitating migrant workers’ expression of opinions.</li> </ul>

Evaluation Methods and Mechanisms	Monthly regular meetings are held to review employee turnover rates, recruitment progress, and methods. Annual salary adjustments, evaluations, and promotions are conducted on a regular basis.
Grievance Mechanism	<div> <div>■ Contact Person: Human Resources Department</div> <div>■ Email: tbihr@tbimotion.com.tw</div> </div>

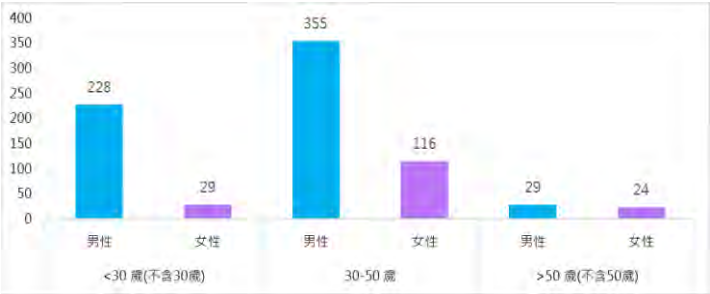
Global Motion’ s factory is located in Shulin District and has always aspired to attract outstanding talents to join our operations. In talent selection, we never allow any discrimination based on gender, race, religious belief, or any other personal identity factor. Although the company’ s geographical location is currently inconvenient in terms of transportation, once the Tucheng–Shulin MRT line is completed in the future, the MRT station will be within approximately a five-minute walk from the company, significantly improving the current transportation issue.

#### 4.2.1 員工與派遣員工人力結構 ( GRI 405-1、2-7、2-8 )

At the end of 2024, the company had 781 employees. As Global Motion operates in the manufacturing industry, the workforce in factory operations is predominantly male; however, there is absolutely no gender discrimination in employee recruitment and promotion.

##### ◆ Number of employees by gender and age

Classification	<30 years (excluding 30)		30–50 years		>50 years (excluding 50)		Total
	Male	Female	Male	Female	Male	Female	
Headcount	228	29	355	116	29	24	781
Supervisors	22	1	105	28	15	2	173
Non-supervisors	206	28	250	88	14	22	608
Percentage (by gender)	29.19%	3.71%	45.45%	14.85%	3.71%	3.07%	100%
Percentage (by age group)	32.91%		60.31%		6.79%		100%



■ Age and gender distribution



■ Age and gender distribution of supervisor



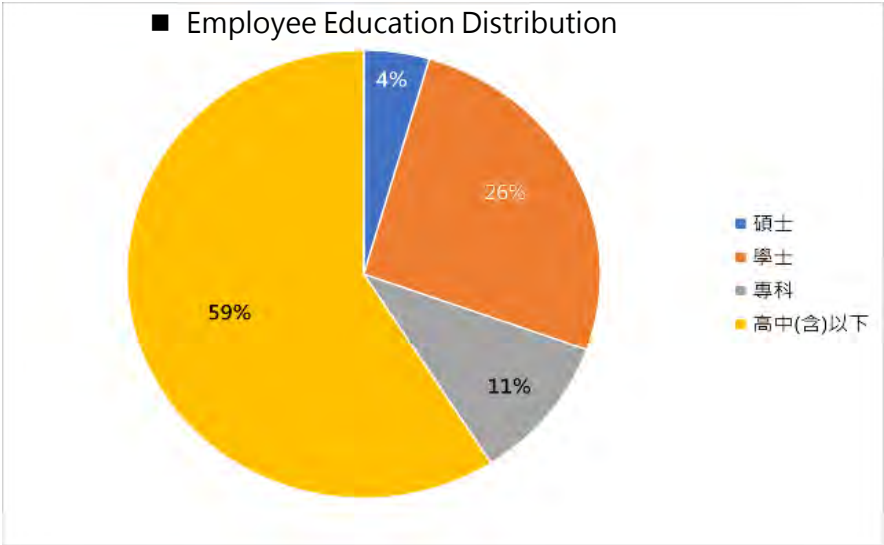
■ Age and gender distribution of non-supervisors

In addition, the company has also employed 10 persons with disabilities, accounting for about 1.28% of all employees. Most of them are responsible for plant cleaning, maintenance, or handling work. Among all employees, 164 are foreign workers, accounting for about 21% of the total workforce, mainly from Vietnam, Thailand, and the Philippines.

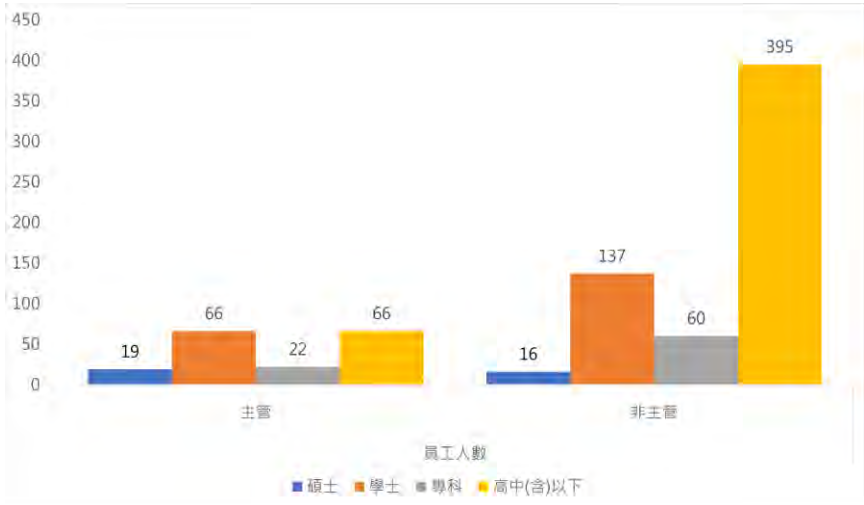
Furthermore, when it comes to employee recruitment and promotion, educational background is not the sole consideration. Employees’ education levels range from high school (and below), junior college, university, to master’ s degree. The company evaluates employees based on overall performance, including professional attitude, sense of responsibility, learning ability, and interpersonal skills. It is only after a comprehensive assessment that the company decides whether an employee should be cultivated as a potential future supervisor.

### ◆ Employee Education Distribution in 2024

Education Level	Number of employees			Percentage
	Supervisors	Non-supervisors	Subtotal	
Master’ s Degree	19	16	35	4%
Bachelor’ s Degree	66	137	203	26%
Junior College	22	60	82	10%
High School (and below)	66	395	461	59%
Total	173	608	781	100%



### ■ Education Distribution of Supervisory and Non-supervisory Employees



During the reporting period, the majority of employees held a high school degree (including and below), which also encompassed foreign workers and employees with disabilities. These employees primarily served as production line workers and facility maintenance staff. Employees with education levels above junior college (including associate degree or higher) were mainly distributed across production, sales, R&D, and administrative management functions.As for dispatched workers, the Company currently employs 2 cleaning staff and 6 security personnel, all assigned by outsourcing companies, but their work tasks are directed and supervised by the Company.

#### 4.2.2 New and Departing Employees ( GRI 401-1 )

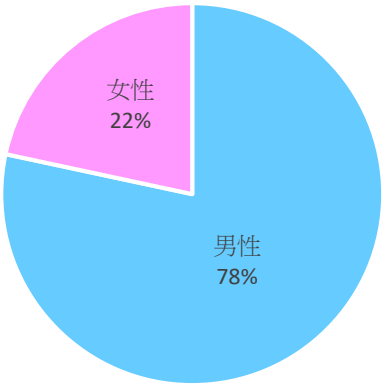
Due to the economic slowdown in Mainland China, the Company significantly downsized its business scope in 2023, and further reduced operations in 2024. Consequently, the turnover rate in 2024 decreased compared to 2023. However, as the Mainland China economy has not yet recovered and revenue performance remains weak, the number of new hires in 2024 was still lower than the number of departures.During the reporting period, new hires were primarily males under the age of 30 (53 employees). In contrast, employee turnover was led by males under 30 (94 employees), followed by males aged 30–50 (88 employees).

Gender	Age	Headcount (2024)	New Employees		Departing Employees	
			Number	Proportion	Number	Proportion
Male	<30 years old	228	53	23%	94	41%
	30-50 years old	355	39	11%	88	25%
	>50 years old	29	2	7%	5	17%
	Total	612	94	15%	187	31%
Female	<30 years old	29	6	21%	16	55%
	30-50 years old	116	10	9%	28	24%
	>50 years old	24	1	4%	1	4%
	Total	169	17	10%	45	27%

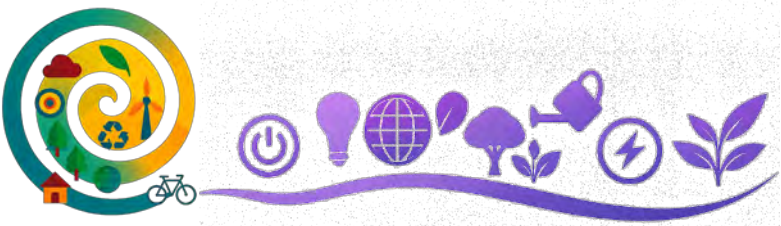
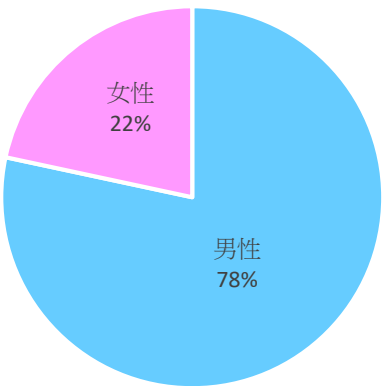
Although the turnover rate in 2024 was significantly lower than in 2023, it remained relatively high compared to 2022. Looking ahead to 2025, with the completion of new product development and its contribution to revenue, the employee turnover rate is expected to decline further.

Gender	Employment Contract		Employment Type		
	Permanent (Indefinite)	Temporary (Fixed-term)	Full-time (≥40 hrs/week)	Part-time (<40 hrs/week)	Non-guaranteed working hours
Male	612	0	612	0	0
Female	169	0	169	0	0
Total	781	0	781	0	0
%	100%	0%	100%	0%	0%

Permanent Employees by Gender



Full-time Employees by Gender



4.2.3 Employee Benefits ( GRI 401-2 )

TBI Motion is committed to providing employees with diverse and generous benefits, as retaining outstanding talent to stand with us has always been our core intention. In addition to offering standard benefits such as three major festival bonuses, birthday gifts, subsidies for weddings, funerals, celebrations, education, and travel, the company also provides a wide range of other comprehensive benefits.

Group Insurance	Medical, hospitalization, and accident insurance coverage is provided.
Employee Stock Ownership Trust	Implementation of an employee stock ownership trust in accordance with company regulations.
Employee Health Checkups	Employee health checkups: In cooperation with hospitals, free health examinations are offered annually at the plant.
Free Safety Shoes for Employees	According to national labor safety regulations, employees working on the production line must wear safety shoes. The company provides these safety shoes free of charge to production line employees.
Catered Meals	Free lunch is provided with a daily changing menu, and additional local snacks and noodles are also offered. To provide employees with more variety, the company also cooperates with convenience stores (7-11) to offer a daily subsidy of NT\$60 for purchasing convenience store food.
Employee Retirement Pension	For employees covered by the Labor Pension Act, a defined contribution system is adopted, with 6% of the employee’ s monthly salary contributed to their personal pension account with the Bureau of Labor Insurance. After retirement, employees may choose either monthly pension payments or a lump-sum withdrawal. For employees not covered by the Labor Pension Act, a defined benefit system is adopted, with 2% of the employee’ s monthly salary contributed to the company’ s labor pension reserve account supervised by the Labor Pension Reserve Supervisory Committee. After retirement, employees may receive their pension as a lump-sum payment.

4.2.4 Parental Leave ( GRI 401-3 )

Our company has always maintained an encouraging attitude towards employees applying for parental leave. Facing the issue of declining birth rates in Taiwan, TBI Motion not only provides childbirth subsidies to encourage employees to raise the birth rate but also supports employees in balancing work and family life. Only when employees are free from such concerns can they fully devote themselves to work. Therefore, encouraging employees to apply for parental leave creates a win-win situation for both the company and its employees.

Item	Male (Number)	Female (Number)	Total
Total number of employees eligible for parental leave in 2024 (A)	7	5	12
Total number of employees who actually took parental leave in 2024 (B)	2	4	6
Total number of employees expected to return to work after parental leave in 2024 (C)	7	9	16
Total number of employees who returned to work after parental leave in 2024 (D)	6	8	14
Total number of employees who returned to work after parental leave in 2023 (E)	3	2	5
Total number of employees who remained employed 12 months after returning from parental leave in 2023 (F)	2	2	4
Parental leave utilization rate (B/A)	29%	80%	50%
Return-to-work rate (D/C)	86%	89%	88%
Retention rate (F/E)	67%	100%	80%

4.2.5 Employee Compensation ( GRI 2-21 、 405-2 )

Due to the economic downturn in mainland China, our company’ s export products to the region were negatively impacted in 2023 and 2024, leading to a decline in profitability. As a result, both the General Manager’ s and all employees’ bonuses were adjusted and reduced in 2024, which in turn decreased total compensation. During the reporting period, the ratio of the total salary of the highest-paid individual (the General Manager) to the median total salary of all employees was 7.84. The General Manager’ s salary decreased by 35.26%, which was 34.94% higher than the reduction in the employees’ median salary. In terms of salary variation ratio, the General Manager’ s salary reduction in 2024 amounted to 88.15% of the percentage reduction in the median salary of all employees.

Item	2023	2024	Increase / (Decrease) Percentage
Annual total compensation of the highest-paid individual in the organization (A)	6,100	3,949	-35.26%
Annual median total compensation of all employees (excluding the highest-paid individual) (B)	506	504	-0.40%
Pay ratio (A/B)	12.05	7.84	-34.94%
Change in pay ratio multiple (A)/(B)			( 88.15 ) %

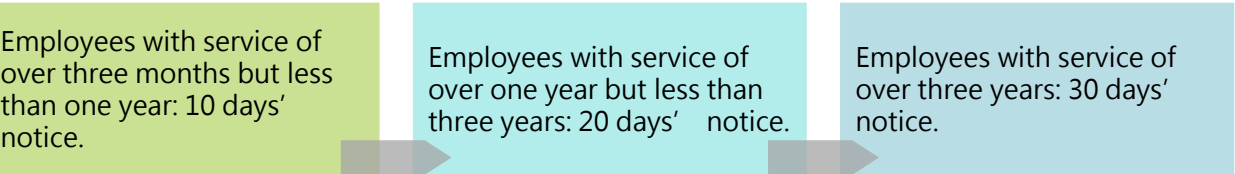
Global Motion determines employee salaries based on performance results, which are reviewed through performance evaluations to decide future salary levels. From the company’ s average salary and annual total compensation results, it can be observed that in both base salary and annual total compensation, female employees generally receive higher compensation than male employees, except in the non-supervisory category, where male employees’ annual total compensation is slightly higher than female employees’ at a ratio of 1.02:1. Therefore, Global Motion does not differentiate by gender in salary allocation but instead determines salary levels based on each employee’ s abilities and dedication.

◆ 2024 TBI Motion Female/Male Compensation Ratio

Employee Category	Average Base Salary	Average Annual Total Compensation
	Male : Female	Male : Female
Supervisors	0.98 : 1	0.98 : 1
Non-Supervisors	0.93 : 1	1.02 : 1

4.2.6 Employee Rights ( GRI 402-1 )

When the company issues advance notice of termination of employment contracts or implements layoffs due to major operational changes, it follows Article 16 of the Labor Standards Act. The minimum notice periods are determined based on the employee’ s length of continuous service with the company.



4.2.7 Employee Engagement

In order to gain deeper insights into overall employee and organizational performance, Global Motion conducted its first Employee Engagement Survey in 2024. The survey questions were categorized into three dimensions: Vigor, Dedication, and Absorption. A total of 216 valid responses were collected, with an average engagement score of 65.39 points.

■ 2024 Average Employee Engagement Score

Category	Average Employee Engagement Score	By Gender	Average Employee Engagement Score
All Employees	65.39%	Male Employees	66.04%
		Female Employees	64.03%

Note: Full score is 100 points

In terms of overall engagement score, there remains significant room for improvement. Over the past two years, due to the slowdown in domestic demand in the mainland China market, the company’ s performance has declined, leading to a higher turnover rate and lower employee morale. Based on the survey results, the company recognizes the need to boost employee morale. The primary target is to raise the employee engagement score to 70 points in 2025.To achieve this, the company has proposed motivational measures to stimulate employee morale.



Dimension	Strategic Direction	Initiatives
Dedication	Enhance sense of work value and accomplishment	<ul style="list-style-type: none"> <li>Strengthen departmental goal alignment and achievement sharing system</li> <li>Encourage supervisors to conduct career guidance and individualized recognition</li> </ul>
Vigor	Strengthen employee energy and positive motivation	<ul style="list-style-type: none"> <li>Implement psychological support programs</li> <li>Promote internal micro-learning activities</li> <li>Design positive incentive and suggestion improvement reward schemes</li> </ul>
Absorption	Ensure deep engagement and work rhythm	<ul style="list-style-type: none"> <li>Optimize workflows to reduce unnecessary administrative burdens</li> <li>Introduce digital tools to enhance focus and efficiency</li> </ul>

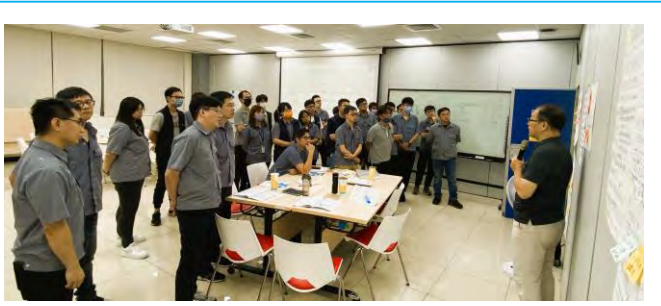
For TBI Motion, achieving a 70% Employee Engagement score is merely a passing benchmark. Looking ahead, we aspire to gradually raise this score while narrowing engagement gaps across different positions and age groups. Our goal is to ensure that all employees experience a strong sense of recognition and fulfillment in their work, thereby reinforcing organizational cohesion and unity.



Financial Management Seminar (2024)



Frontline Supervisor Training (2024)



Practical Project Management Training (2024)



Supply Chain Improvement Practice Training Program (2024)

# 4.3 Talent Development ( GRI 3-3 )

## Material Topic Management - Talent Development

Impact	Talent is the Company’ s most valuable resource, and the quality of talent directly influences future development and competitiveness. Only by strategically advancing Talent Development can we systematically connect people with the enterprise, thereby achieving corporate goals and realizing the Company’ s vision. Without effective Talent Development, employees’ capabilities may stagnate, hindering both personal career growth and retention willingness, while also impairing organizational performance—ultimately risking elimination from the industry.	
Management Objectives	Short-Term Objective (within 1 year)	<div> <div></div> <div>The execution rate of training programs is maintained at no less than 80%.</div> </div>
	Medium-Term Objective (1 to 3 years)	<div> <div></div> <div>The execution rate of training programs is maintained at no less than 90%.</div> </div>
	Long-Term Objective (over 3 years)	<div> <div></div> <div>The execution rate of training programs is maintained at no less than 95%.</div> </div>

Management Policies	<p>TBI Motion places great emphasis on employee training and development, allocating a significant budget each year and formulating annual training plans. The Company provides comprehensive training programs covering the following areas:</p> <ul style="list-style-type: none"> <li>■ Onboarding Training: organizational culture, product introduction, information security, labor safety and health.</li> <li>■ Core Competency Training: communication skills, innovative thinking, teamwork, and time management.</li> <li>■ Professional Competency Training: operational process training, departmental expertise, work improvement tools, and industry trend seminars.</li> <li>■ Managerial Competency Training: strategic management, management skills, and leadership development.</li> <li>■ Project-based Training: internal trainer programs, succession planning, Industry 4.0 productivity initiatives, and other annual project trainings.</li> </ul>
Commitments	Furthermore, the Company has established training management guidelines to ensure the effectiveness of every training session.
Negative Impact Remedies and Preventive Measures	TBI Motion continues to advance Talent Development, aiming to transform the organization into a learning-oriented enterprise. The Company reviews the execution rate of training programs on a monthly basis, while also formulating preventive and corrective measures. For large-scale courses, satisfaction surveys are conducted, and for individual training, evaluation forms and supervisor feedback are used to confirm learning effectiveness.

Evaluation Methods and Mechanisms	Training evaluation forms and training management guidelines are established to assess the effectiveness of each training program.
Effectiveness Evaluation	At the conclusion of each training course, depending on the nature of the program, employee satisfaction surveys, post-training evaluations, or summary reports are conducted.
Grievance Mechanism	<div><div>■ Contact Person: Human Resources Department</div><div>■ Email: tbihr@tbimotion.com.tw</div></div>



4.3.1 Employee Training ( GRI 404-1 )

Talent Development is a key factor in corporate management and an essential requirement for enhancing product quality and service quality. Despite the economic downturn in 2024, the Company continued to devote efforts to arranging training courses for employees, reserving the necessary capabilities for business operations, and expecting to create opportunities for future growth.

■ 2024 Employee Training Hours Summary

Employee Category	Gender		Direct/Indirect Units		Position		Total
	Male	Female	Direct Units	Indirect Units	Supervisor	Non-supervisor	
Total Training Hours	13,915	7,574	2,840	18,649	9,816	11,673	21,489
Total Number of Employees	612	169	499	282	173	608	781
Average Training Hours per Employee	22.74	44.82	5.69	66.13	56.74	19.20	27.51



### 4.3.2 Regular Performance Appraisal ( GRI 404-3 )

Performance appraisal serves as a recognition of outstanding employees and provides recommendations for career development and improvement of job performance. In 2024, a total of 753 employees at TBI Motion received regular performance appraisals<sup>15</sup>, representing 96.41% of all employees.

Employees with less than three months of service are not subject to performance appraisal. For those who have served more than three months, three appraisals are conducted annually. The appraisal content is based on the employee’ s job performance and is evaluated by their direct supervisor. According to the evaluation results, employees may receive rewards (bonuses), and improvement plans are formulated for the execution outcomes during the appraisal period.

#### ■ 2024 Number of Employees Receiving Regular Performance Appraisals (Third Performance Appraisal)

Category	Male		Female		Subtotal	
	Number of Employees Subject to Appraisal (% of Total)	Actual Number of Employees Appraised (% of Total)	Number of Employees Subject to Appraisal (% of Total)	Actual Number of Employees Appraised (% of Total)	Number of Employees Subject to Appraisal	Actual Number of Employees Appraised
Supervisor	136 (18.06%)	136 (18.06%)	30 (3.99%)	30 (3.99%)	166	100%
Non-Supervisor	450 (59.76%)	450 (59.76%)	137 (18.19%)	137 (18.19%)	587	100%
合計	586	586	167	167	753	100%

[15] The number of employees disclosed in this report as having undergone performance appraisals (753 employees) is based on the actual participants in the third performance appraisal conducted during the reporting period. Employees with less than three months of service have been excluded from the appraisal list.



4.4 Occupational Safety and Health ( GRI 3-3 、 403-1~403-7 、 403-9 、 403-10 )

Material Topic Management - Talent Development

Impact	Employees are important partners of the company. Continuously creating a safe and healthy workplace environment, enhancing safety culture awareness, and providing comprehensive healthcare are fundamental requirements for sustainable operations.		Management Policies	TBI Motion has established an “Environmental and Occupational Health and Safety Policy,” adhering to the core values of Integrity, Quality, Innovation, Collaboration, and Professionalism. The company is committed to pollution prevention, enhancing safety, promoting health, and fulfilling corporate social responsibility.
Management Objectives	Short-Term Objective (within 1 year)	<ol style="list-style-type: none"> <li>The company continues to maintain certification under the ISO 45001 Occupational Health and Safety Management System.</li> <li>Occupational hazard prevention, near-miss incident reviews, and corrective actions are implemented to ensure employees can work with peace of mind.</li> </ol>	Commitments	<ul style="list-style-type: none"> <li>Comply with government environmental, safety, and health laws and regulations, and strive to align with advanced international standards.</li> <li>Strengthen the intrinsic safety of production activities, eliminate hazards, reduce occupational safety and health risks, prevent injuries and illnesses, and create a safe, hygienic, and comfortable work environment to promote employee health.</li> <li>Implement effective communication, coordination, and occupational safety and health training, while continuously improving EHS (Environment, Health, and Safety) management performance.</li> </ul>
	Medium-Term Objective (1 to 3 years)	<ol style="list-style-type: none"> <li>Promote a safety culture among all employees.</li> <li>Build a zero-accident workplace to provide employees with a safe and secure environment.</li> </ol>	Negative Impact Remedies and Preventive Measures	<ol style="list-style-type: none"> <li>By applying hazard identification, risk management, and change management systems, the company controls the safety of chemicals and machinery from the source. TBI Motion has implemented corrective measures for the major types of occupational accidents identified in 2023, including strict enforcement of equipment maintenance, safe operating procedures, and regular inspections of safety devices to ensure equipment reliability and effectiveness. The company also continues to strengthen the execution of safety protocols and enhance the training of specialized personnel in equipment safety.</li> <li>In addition, employees participate in courses, awareness sessions, and training programs organized by government agencies and safety and health associations. These include workplace environment monitoring, hygiene management, self-inspection, COVID-19 prevention measures, employee health checks, and both new employee and regular occupational safety and health training.</li> </ol>
	Long-Term Objective (over 3 years)	<ol style="list-style-type: none"> <li>Increase occupational safety and health-related training hours for employees by 5%.</li> <li>Continuously reduce the Frequency Rate (FR) and Severity Rate (SR) of disabling injuries.</li> </ol>		

Evaluation Methods and Mechanisms	1. Monthly reviews and reports on occupational safety and health (OSH) matters are conducted with supervisors to identify areas for improvement.	Grievance Mechanism	■ Contact Person: Occupational Safety Office ■ Email: tbimotion@tbimotion.com.tw
	2. Each quarter, the OSH Committee reviews the number of lost workdays due to occupational incidents, investigates root causes, and establishes follow-up corrective measures.		
	3. An annual external audit under ISO 45001 & CNS 45001 is also conducted.		

4.4.1 Friendly and Safe Workplace

The physical and mental health of employees is closely tied to corporate performance. Providing employees with a safe, clean, and hygienic workplace demonstrates the company’ s commitment to employee well-being. At TBI Motion, employees are considered our most valuable assets. We recognize that offering a high-quality working environment encourages employees to dedicate their passion, efforts, and loyalty to the company.

Since 2019, TBI Motion has implemented the Occupational Safety and Health Management System (TOSHMS, ISO 45001:2018 & CNS 45001:2018), adhering to occupational safety and health regulations to safeguard employees’ physical and mental health. The company’ s primary goal is to prevent occupational injuries and ensure workplace safety. We also plan to maintain certification on an ongoing basis to guarantee workplace safety for all employees at the Shulin Plant.

4.4.2 Hazard Identification and Risk Assessment

To effectively manage workplace safety and health, and to prevent potential occupational hazards that could endanger employees, TBI Motion has established the “Hazard Identification and Risk Assessment Management Procedures.” Each department is responsible for identifying hazards and assessing risks associated with its business activities and equipment. Supervisors are tasked with reinforcing awareness of workplace hazard factors and preventive measures, while the OSH Office conducts irregular inspections and provides recommendations and feasible corrective measures for identified operational risks.Management and Mitigation Measures include:

Hazard Category	Number of Incidents in 2024	Management and Remedial Measures	2025 Follow-up Indicators
Fire and Explosion Incidents	0	<ul style="list-style-type: none"><li>Establishing management procedures and standard operating processes.</li><li>Conducting risk assessments to identify and evaluate potential hazards in production processes, followed by implementing corrective measures to improve process safety.</li></ul>	<ul style="list-style-type: none"><li>Regularly auditing work procedures to ensure compliance with standard operating processes.</li><li>Maintaining zero accidents as the primary goal.</li></ul>
Chemical Spill/Leak Incidents	0	<ul style="list-style-type: none"><li>Developing classification management measures based on the types of hazardous chemicals.</li></ul>	<ul style="list-style-type: none"><li>Conducting routine spot checks on chemical classification management processes according to chemical categories.</li><li>Maintaining zero accidents as the primary goal.</li></ul>

Hazard Category	Number of Incidents in 2024	Management and Remedial Measures	2025 Follow-up Indicators
Natural Disaster Incidents	0	<ul style="list-style-type: none"><li>Establishing emergency response management procedures, including earthquakes, typhoons, floods, and other disasters</li></ul>	<ul style="list-style-type: none"><li>Ensuring normal company operations even during disasters</li></ul>
Employee Injury Incidents	7	<ul style="list-style-type: none"><li>Conducting regular occupational safety training</li><li>Requiring immediate accident report filing for any occupational injury incidents</li><li>Providing daily pre-work safety reminders</li></ul>	<ul style="list-style-type: none"><li>Reducing employee injury incidents by 20% in 2025 compared with 2024</li></ul>
False Alarm Incidents	0	<ul style="list-style-type: none"><li>Analyzing human errors or equipment malfunctions</li><li>Requiring incident report filing and conducting review meetings to prevent recurrence</li></ul>	<ul style="list-style-type: none"><li>Keeping false alarm incidents under 5 in 2025</li></ul>
Other Environmental Abnormal Incidents	0	<ul style="list-style-type: none"><li>Monitoring potential hazardous or harmful situations in the workplace, requiring immediate reporting and corrective measures if discovered</li></ul>	<ul style="list-style-type: none"><li>Maintaining the primary goal of zero incidents</li></ul>



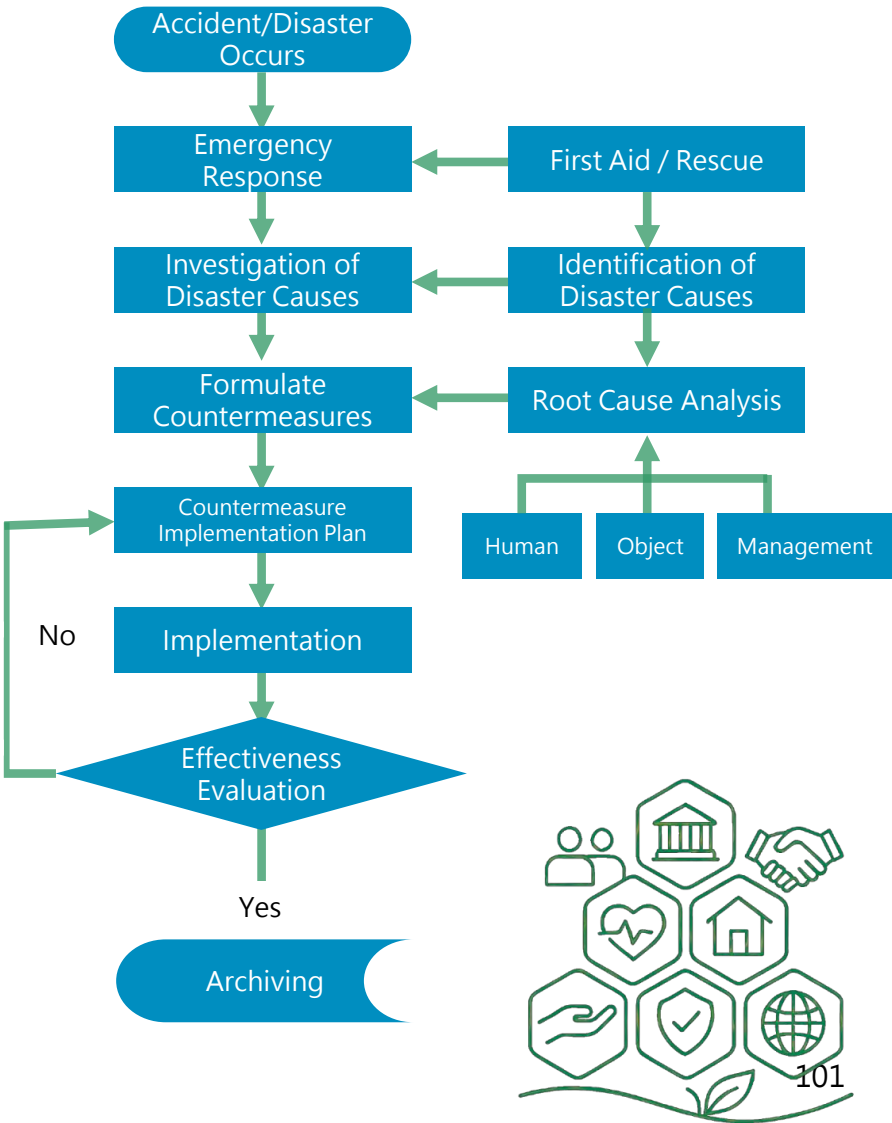
### 4.4.3 Environmental, Health and Safety (EHS) Management Measures

To manage and respond to disasters in order to reduce employee injuries and minimize company property losses, the Company has established the “Accident Reporting and Management Procedures.” These procedures define the reporting process for various types of incidents and include follow-up tracking of disaster control results. In compliance with Article 18 of the Occupational Safety and Health Act, when employees encounter imminent and serious danger to their life or health while performing their duties, they have the right to withdraw from work. The Company fully supports this right to protect employees from occupational injuries. Furthermore, during new employee training and quarterly Occupational Safety and Health Committee meetings, the principle of withdrawal rights is explained and promoted, with committee members further communicating this principle to their respective departments, ensuring that every employee understands the right to stop work.

However, the Company believes that preventing occupational accidents is more important than merely reporting them after they occur. Therefore, preventive control measures have been established, aiming to minimize potential occupational accidents and workplace safety incidents through daily operational controls and disaster prevention drills.

1	Access Control: Entrance and exit points at each floor are equipped with card access control systems, with entry restricted according to personnel authority levels. Security personnel are on duty 24/7 to manage personnel and item entry/exit, as well as conduct safety inspections and patrols inside and outside the factory premises.
2	Factory Inspections: The Occupational Safety Office conducts daily inspections of production lines to ensure the effective implementation of the EHS management system, thereby maintaining a safe and healthy working environment for employees.
3	Work Environment Monitoring: Semi-annual workplace environment measurements are conducted by qualified third-party institutions. If abnormalities are detected in the data, the Occupational Safety Office will develop hardware improvement plans or administrative management measures to ensure employees operate in a safe environment. All reports are archived by the Occupational Safety Office as references for subsequent employee special health examinations and work assignments by supervisors, serving as preventive measures against occupational diseases.
4	Personal Protective Equipment (PPE):Based on employees’ job positions and actual operational needs, various types of protective equipment are provided. Reminder signs for protective equipment are posted in each area. In addition, a dedicated unit is established to conduct training and supervision on the use of personal protective equipment, effectively raising employees’ awareness of personal protection.

#### ◆ Environmental, Health and Safety (EHS) Incident Investigation Workflow



5	Safety Signage: All machines are equipped with safety devices, and additional hazard warnings and cautionary labels are placed on machinery.
6	Emergency Response Drills: An emergency response team is established, with detailed crisis response procedures and contingency plans in place. Emergency drills are conducted annually for different crisis scenarios to enhance employees' crisis management skills and emergency awareness.
7	Occupational Safety and Health Education: Training programs include safety and health education for new employees, periodic safety and health training for on-the-job employees, and training for contractors. The training covers safe production regulations, occupational safety knowledge, hazard prevention, and first aid knowledge. Workers operating production machinery, construction vehicles, aerial work platforms, fixed cranes, and other special equipment are required to undergo special operation training and obtain certification before operating such equipment. Additionally, training seminars are held to address common production line risks and employees' mental health.

#### 4.4.4 Employee Health Care, Consultation, and Communication

To safeguard employees' physical and mental health, TBI Motion arranges regular on-site consultations with company physicians. Employees with health concerns may directly seek medical consultation from the on-site physician. In addition, the company provides periodic health examinations for all employees, and offers additional subsidies for special health checks for employees engaged in noisy or dusty operations.

##### ◆ 2024 Employee Health Care Participation Statistics

Health Care Measures	Content	Number of Participants	% of Total Employees <sup>16</sup>
On-site Occupational Physician Services	Monthly one-on-one counseling sessions with employees	59	7.55%
Hearing Protection Program	Annual periodic hearing hazard assessment and hearing protection	139	17.80%
Health Hazard Management	Management of health hazards for employees exposed to risk factors (e.g., dust, noise operations)	366	46.86%
Employee Health Examinations	Annual health examinations and special occupational health checks	702	89.88%
Abnormal Workload and Cardiovascular Disease Prevention Program	Annual stress questionnaires and follow-up tracking	702	89.88%
Musculoskeletal Disorder Prevention Program	Annual musculoskeletal disorder questionnaire and follow-up tracking	702	89.88%

[16] Calculated based on the number of employees actually participating in health care as a proportion of the total workforce in the financial report.



Health Care Measures	Content	Number of Participants	% of Total Employees <sup>16</sup>
Maternal Health Care Management	Providing relevant health education and counseling for employees during pregnancy and lactation.	6	0.77%
Middle-aged and Elderly Health Care	Conducting periodic health assessments for middle-aged and elderly employees.	131	16.77%
Return-to-Work Management	Management of employees returning to work, including those with occupational injuries, musculoskeletal disorders, or maternal health issues.	5	0.64%

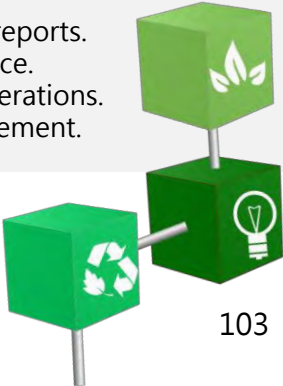
Moreover, health is not only about medical care but also about daily maintenance of physical well-being and fostering a positive and optimistic mindset. Beyond health care services, TBI Motion organizes a series of health seminars aimed at raising employee awareness that good health comes from proper self-care, thereby promoting overall wellness and reducing the risk of disease. The series of health seminars conducted in 2024 are listed in the following table.

Activity Description	Number of Participants	% of Total Employees
Healthy Weight Loss and Balanced Diet	15	1.92%
Happy Work, Healthy Life	18	2.30%
Light Meals for Fat Reduction	16	2.05%
Acid Removal for a Comfortable Life	10	1.28%
Winter Health Regimen – Nourishing Liver & Kidneys, Strengthening Muscles and Bones	14	1.79%

To further prevent occupational injuries and workplace accidents, TBI Motion has established an Occupational Safety Office under the General Manager’ s Office. Regular occupational safety and health (OSH) committee meetings are convened to review and improve safety and hygiene-related matters within the factory premises. The committee consists of 21 members, of whom 8 are employee representatives, and 61.90% are non-managerial staff. During the reporting period, the OSH Office participated in four committee meetings. The consultation and communication topics included the following:

Summary of Meeting Content

- Providing recommendations on the employer’ s proposed OSH policies.
- Coordinating and advising on OSH management plans.
- Reviewing OSH education and training implementation plans.
- Reviewing workplace environmental monitoring plans, results, and measures.
- Reviewing health management, occupational disease prevention, and health promotion initiatives.
- Reviewing OSH-related proposals.
- Reviewing autonomous inspections and OSH audits.
- Reviewing preventive measures for machinery, equipment, or material hazards.
- Reviewing occupational accident investigation reports.
- Assessing on-site OSH management performance.
- Reviewing OSH management for contracted operations.
- Reviewing other matters related to OSH management.



[16] Calculated based on the number of employees actually participating in health care as a proportion of the total workforce in the financial report.

### 4.4.5 Occupational Safety Training

To reduce the risk of injuries employees may encounter at work, TBI Motion has arranged occupational safety training courses and established a training mechanism requiring different training hours based on job nature and rank. For example, newly hired or current employees must receive the necessary general occupational safety and health training before assuming a new role. Newly hired or reassigned employees, including administrative staff, are required to complete 3 hours of general occupational safety and health training prior to commencing the new position. The primary purpose of this training is to prevent occupational injuries caused by unfamiliarity with the work environment.

Training Course Name	Training Course Content Description	Training Hours	Participating Units	Number of Participants
On-the-Job Employee Training	<ol style="list-style-type: none"> <li>Overview of Occupational Safety and Health Regulations</li> <li>Concepts of Occupational Safety and Health and Safety Rules</li> <li>Pre-, During-, and Post-Operation Self-Inspections</li> <li>Standard Operating Procedures (SOP)</li> <li>Emergency Response Procedures</li> <li>Firefighting and Emergency Evacuation Training</li> <li>Other general occupational safety and health knowledge for various operational tasks</li> </ol>	3	All Company Units	891 <sup>17</sup>
AED Operation Training	Training employees on the correct emergency response procedures and practical exercises for AED use	2	All Company Units	52

In addition, regarding suppliers and contractors, the Company has established a Contractor Management Procedure. Suppliers and contractors are required to complete the following documents before entering the Company’ s facilities and confirm that their employees have received occupational safety and health training and instructions. This ensures that all individuals entering TBI Motion’ s premises possess sufficient professional safety awareness and training.

- Contractor Safety, Health, and Environmental Commitment Letter
- Contractor Organization Membership Application Form
- Contractor Construction Personnel Hazard Notification and Acknowledgment Form
- Contractor Labor Safety Discipline Commitment Letter
- Contractor Hazard Communication Training Registration Form
- General Work Permit Application Form or Hazardous Work Permit Application Form
- Occupational Safety and Health Training Certificate



■ 2024 In-house Firefighting Team Training



[17] The number of participants in on-the-job training courses represents the total number of employees trained throughout the year, including those who have since left the company.

4.4.6 Occupational Injuries and Occupational Diseases

Occupational injuries represent a loss for both the Company and its employees. Employees suffer from the pain of disability, while the Company bears the burden of lost workdays. TBI Motion places great emphasis on workplace safety and is fully committed to preventing any employee from being injured at work. Despite the Company’ s active promotion of occupational injury prevention campaigns and the implementation of relevant safety management measures, work-related accidents still occurred due to operational negligence. During the reporting period, the Company recorded 7 cases of occupational injuries, all caused by cutting incidents, resulting in 54 lost workdays. The Disabling Injury Frequency Rate (FR) was 4.46, and the Disabling Injury Severity Rate (SR) reached 34.43. The Company reiterates that all operating procedures must strictly comply with the Standard Operating Procedures (SOP). All injury incidents are thoroughly reviewed and improved by the Occupational Safety Committee to prevent recurrence. Importantly, in 2024, the Company did not record any fatalities or major occupational accidents.

In addition, in accordance with national regulations, no occupational disease cases were identified among employees or non-employees working within the Company’ s premises. To prevent occupational diseases, TBI Motion has arranged for an on-site physician to visit the facility once a month, providing consultation for employees with any health-related concerns.

Year		2022	2023	2024
Total Employees		1,315	880	781
Total Working Hours		2,524,800	1,795,411	1,568,248
General Occupational Injury Cases		8	4	7
Major Occupational Injury Cases		0	0	0
Lost Workdays		25	62	54
Disabling Injury Frequency Rate <sup>[18]</sup> (FR)	(Number of disabling injury cases × 1,000,000) / Total Working Hours	3.17	2.23	4.46
Disabling Injury Severity Rate(SR)	(Lost Workdays × 1,000,000) / Total Working Hours	9.9	34.53	34.43
Average Lost Workdays per Case	SR/FR	3.12	15.48	10.79
Comprehensive Injury Index	√((FR*SR)/1000)	0.18	0.28	0.33



[18] Since the company’ s total number of employees exceeds 500, the calculation of occupational injury frequency and severity rates is based on 1,000,000 working hours.

4.4.7 Hazard Identification and Risk Assessment for Occupational Injuries and Occupational Diseases

To prevent employees from suffering occupational injuries or occupational diseases during work processes, TBI Motion regularly conducts comprehensive hazard and risk identification assessments, led by the Occupational Safety Office and carried out by each department. Hazard risks are identified and categorized into different management levels, with priority given to managing and improving high-risk areas. The company classifies hazard risks into five levels, of which Levels 1, 2, and 3 are considered “acceptable” risks, while Level 4 and Level 5 are deemed “unacceptable” risks.

In order to review and improve the risks of occupational injuries or occupational diseases, the Occupational Safety Office regularly conducts special reviews on employees’ occupational health and safety risks. Based on the 2024 review, the following improvement policies and measures have been formulated:

Risk Level	Risk Degree	Risk Control Measures	2024 Number of Cases
1	Minor Risk	Maintain current conditions and provide employees with necessary occupational safety education and training.	28
2	Low Risk	Supervise according to existing operating methods.	151
3	Medium Risk	Discuss and develop control methods, and propose effective improvement measures.	302
4	High Risk	Discuss and develop control methods, and conduct evaluations.	2


Policies for Preventing Occupational Injuries and Occupational Diseases	Improvement Target	Improvement Measures	Evaluation Indicators
Reduce employee work injuries	Reduce work-related cuts	Employees must wear protective gloves when handling work.	1. Occupational safety staff conduct regular patrols and require all employees to follow standard operating procedures. 2. 2025 target: reduce work-injury cases by 20% compared with 2024.
	Prevent employee burns/scalds	Install guards on hazardous points of machinery and equipment that may injure employees.	
Reduce noise-induced hearing damage	Prevent hearing loss caused by noise	Employees entering noisy workplaces must wear earplugs or earmuffs.	1. Employees undergo regular special health examinations. 2. Maintain zero hearing injuries in 2025.
Reduce dust-induced respiratory injury	Prevent dust-induced lung disease in employees	Employees entering workplaces must wear protective masks.	1. Employees undergo regular special health examinations. 2. Maintain zero respiratory injuries in 2025.

# 4.5 Social Engagement and Public Welfare

TBI Motion has been deeply engaged in public welfare, upholding the three main principles of “Respect for the Elderly, Support for Education, and Environmental Protection” . By leveraging the company’ s core competencies, we strive to help those in need. Through donations of supplies (such as food), scholarships, and active participation by employees in various activities, we extend a helping hand to the local community.

Environmental Beautification and Maintenance

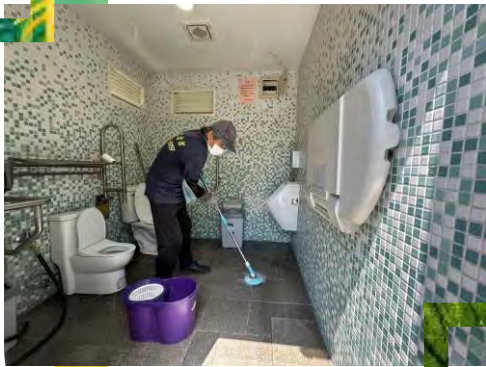
6 CLEAN WATER AND SANITATION



SDG 6.2

Adoption of Qiangliao Park.

Daily cleaning activities are carried out, and weeding is conducted every two months to prevent the breeding of mosquitoes and flies, thereby providing residents with a cleaner and more comfortable living environment. During the reporting period, a total of **NT\$118,800** was donated, benefiting all residents of Qiangliao Village.



<div>Elderly Care</div> <div> </div> <div>SDG 2.1</div>	Elderly Meal Programs	A total of 1–2 elderly meal gatherings were organized each month, providing seniors with a hearty meal and opportunities for social interaction. During the reporting period, donations amounted to <b>NT\$899,925</b> , with cumulative participation reaching <b>14,400 people</b> .
	Care for Elderly from Disadvantaged Families	During the Ghost Festival, offerings were distributed to elderly individuals from disadvantaged families, including rice noodles, instant noodles, cooking oil, and beverages. During the reporting period, donations amounted to <b>NT\$30,000</b> , benefiting a total of <b>60 people</b> .
	Double Ninth Festival Gift Boxes	To show care for the community's elderly and strengthen interpersonal relationships between the company and local seniors, donations during the reporting period totaled <b>NT\$96,000</b> , benefiting <b>400 people</b> in total.
<div>Nurturing Students</div> <div> </div> <div>SDG 4.1 SDG 4.5</div>	Cultivating Outstanding Sports Talents	Sponsored the Shulin Elementary School Badminton Team. During the reporting period, donations amounted to <b>NT\$60,000</b> , supporting <b>50 students</b> .
	Scholarships for Disadvantaged Students	Sponsored scholarships for economically disadvantaged students at Wulin Elementary School, Sanduo Junior High School, and Zhonghu Elementary School. During the reporting period, donations amounted to <b>NT\$210,000</b> , with funds allocated by each school.



# Appendix

5.1 GRI Content Index

5.2 SASB Standards Index

5.3 TCFD Index: Climate-related Information  
Disclosure for Listed Companies

5.4 Independent Assurance Statement



5.1 GRI Content Index

GRI Standards	Disclosure		Corresponding Section/Additional Notes		Page
General Disclosures					
GRI 2 : General Disclosure (2021)	2-1	Organizational Details	-	About the Report	3 、 9
	2-2	Entities Included in the Organization’ s Sustainability Reporting	-	About the Report	3
	2-3	Reporting Period, Frequency, and Contact Point	-	About the Report	3 、 4
	2-4	Restatement of Information	-	About the Report	4
			3.1	( Energy ManagementRestatement of Information )	60
	2-5	External Assurance	-	About the Report	4
			5.4	Independent Assurance Statement	121
	2-6	Activities, Value Chain, and Other Business Relationships	-	Company Overview	11
			2.3	Supply Chain Management	55
	2-7	Employees	4.2	Talent Recruitment and Retention	86
	2-8	Workers who are not Employees	4.2	Talent Recruitment and Retention	86
	2-9	Governance Structure and Composition	1.1	Corporate Governance Structure	30 、 31
			1.1.6	Functional Committees	34
	2-10	Nomination and Selection of the Highest Governance Body	1.1.3	Board Nomination and Selection	32
	2-11	Chair of the Highest Governance Body	In 2023, the Chairman did not concurrently hold the position of CEO/General Manager		- 11

GRI Standards	Disclosure		Corresponding Section/Additional Notes		Page
General Disclosures					
GRI 2 : General Disclosure (2021)	2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	-	Materiality Analysis	21
			1.1	Corporate Governance Structure	31
			1.2.4	Effective Communication Channels	38
	2-13	Delegation of Responsibility for Managing Impacts	1.1	Corporate Governance Structure	31
	2-14	Role of the Highest Governance Body in Sustainability Reporting	-	Materiality Analysis	21
			1.1	Corporate Governance Structure	31
	2-15	Conflicts of Interest	1.1.2	Board Composition and Operations	32
			1.2	Integrity Management	35
	2-16	Communication of Critical Concerns	1.1	Corporate Governance Structure	30
	2-17	Collective Knowledge of the Highest Governance Body	1.1.4	Board Diversity	32
	2-18	Evaluation of the Performance of the Highest Governance Body	1.1.5	Board Performance Evaluation	33
	2-19	Remuneration Policies	1.1.2	Board Composition and Operations	32
	2-20	Process to Determine Remuneration	1.1.2	Board Composition and Operations	32
			1.1.6	Functional Committees	34
	2-21	Annual Total Compensation Ratio	4.2.5	Employee Compensation	91
	2-22	Statement on Sustainable Development Strategy	-	Letter from the Chairman	6
			-	Letter from the CEO	7

GRI Standards	Disclosure		Corresponding Section/Additional Notes		Page
General Disclosures					
GRI 2 : General Disclosure (2021)	2-23	Policy Commitments	1.2	Integrity Management	36
			4.1	Human Rights and Employee Surveys	79
	2-24	Embedding Policy Commitments	1.2	Integrity Management	36
			2.3	Supply Chain Management	55
			4.1	Human Rights and Employee Surveys	79
	2-25	Processes to Remediate Negative Impacts	-	Stakeholder Identification and Engagement	16
			1.2	Integrity Management	36
			4.1	Human Rights and Employee Surveys	79
	2-26	Mechanisms for Seeking Advice and Raising Concerns	-	Materiality Analysis	16
			1.2.4	Effective Communication Channels	38
	2-27	Compliance with Laws and Regulations	1.2.2	Compliance with Laws and Regulations	37
	2-28	Membership Associations	-	Participation in Industry Associations	15
	2-29	Approach to Stakeholder Engagement	-	Stakeholder Identification and Engagement	16
			1.2.4	Effective Communication Channels	38
	2-30	Collective Agreements	The company has not established a labor union or signed any collective agreements.		-

GRI Standards	Disclosure		Corresponding Section/Additional Notes		Page
Materiality					
GRI 3 : Material Topic Disclosure 2021	3-1	Process to Determine Material Topics	-	Materiality Analysis	21
	3-2	List of Material Topics	-	Materiality Analysis	21
	3-3	Management of Material Topics	-	Materiality Analysis	21
Economic Performance					
GRI 3 : Material Topic Disclosure 2021	3-3	Management of Material Topics	1.3	Economic Performance	39
GRI 201 : Economic Performance (2016)	201-1	Direct Economic Value Generated and Distributed	1.3	Economic Performance	39
	201-4	Financial Assistance Received from Government	1.3	Economic Performance	39
Ethical Business					
GRI 3 : Material Topic Disclosure 2021	3-3	Material Topic Management	1.2	Integrity Management	35
GRI 205 : Anti-corruption 2016	205-3	Confirmed Incidents of Corruption and Actions Taken	1.2.2	Compliance with Laws and Regulations	37
GRI 206 : Anti-competitive Behavior 2016	206-1	Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices	1.2.2	Compliance with Laws and Regulations	37
Risk Management (Company-specific Topic)					
GRI 3 : Material Topic Disclosure 2021	3-3	Material Topic Management	2.1	Customer Service Management	48
Data Security and Privacy					
GRI 3 : Material Topic Disclosure 2021	3-3	Material Topic Management	1.5	Information Security	44
GRI 418 : Customer Privacy 2016	418-1	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	1.5	Information Security	44

GRI Standards	Disclosure			Corresponding Section/Additional Notes	Page
Sustainable Supply Chain Management					
GRI 3 : Material Topic Disclosure 2021	3-3	Material Topic Management	2.3	Supply Chain Management	55
GRI 204 : Procurement Practices 2016	204-1	Proportion of Spending on Local Suppliers	2.3	Supply Chain Management	55
GRI 308 : Supplier Environmental Assessment 2016	308-1	New Suppliers That Were Screened Using Environmental Criteria	2.3	Supply Chain Management	55
GRI 414 : Supplier Social Assessment 2016	414-1	New Suppliers That Were Screened Using Social Criteria	2.3	Supply Chain Management	55
Product Quality and R&D Innovation					
GRI 3 : Material Topic Disclosure 2021	3-3	Material Topic Management	2.2	Product R&D and Innovation	51
GRI 416 : Customer Health and Safety 2016	416-1	Assessment of the Health and Safety Impacts of Product and Service Categories	2.2.4	Emphasizing Product Quality, Protecting the Environment and Human Health	54
	416-2	Incidents of Non-compliance Concerning the Health and Safety Impacts of Products and Services	2.2.4	Emphasizing Product Quality, Protecting the Environment and Human Health	54
GRI 417 : Marketing and Labeling 2016	417-2	Incidents of Non-compliance Concerning Product and Service Information and Labeling	2.2.5	Product Labeling in Compliance with International Regulations	54
	417-3	Incidents of Non-compliance Concerning Marketing Communications	2.2.5	Product Labeling in Compliance with International Regulations	54
Energy Management					
GRI 3 : Material Topic Disclosure 2021	3-3	Material Topic Management	3.1	Energy Management	59
GRI 302 : Energy 2016	302-1	Energy Consumption within the Organization	3.1	Energy Management	59
	302-3	Energy Intensity	3.1	Energy Management	59
	302-4	Reduction of Energy Consumption	3.2.1	Energy Conservation and Carbon Reduction Measures	66

GRI Standards	Disclosure		Corresponding Section/Additional Notes		Page
GHG Emissions					
GRI 3 : Material Topic Disclosure 2021	3-3	Material Topic Management	3.2	Greenhouse Gas Emissions	62
GRI 305 : Emissions 2016	305-1	Direct (Scope 1) GHG Emissions	3.2	Greenhouse Gas Emissions	62
	305-2	Energy Indirect (Scope 2) GHG Emissions	3.2	Greenhouse Gas Emissions	62
	305-3	Other Indirect (Scope 3) GHG Emissions	3.2	Greenhouse Gas Emissions	62
	305-4	GHG Emissions Intensity	3.2	Greenhouse Gas Emissions	62
	305-5	GHG Emissions Reduction	3.2.1	Energy Conservation and Carbon Reduction Measures	66
Talent Recruitment and Retention					
GRI 3 : Material Topic Disclosure 2021	3-2	Material Topic Management	4.2	Talent Recruitment and Retention	85
GRI 401 : Employment 2016	401-1	New Employee Hires and Employee Turnover	4.2.2	New and Departing Employees	88
	401-2	Benefits Provided to Full-time Employees that are Not Provided to Temporary or Part-time Employees	4.2.3	Employee Benefits	90
	401-3	Parental Leave	4.2.4	Parental Leave	91
GRI 402 : Labor/Management Relations 2016	402-1	Minimum Notice Periods Regarding Operational Changes	4.2.6	Employee Rights	92
GRI 405 : Diversity and Equal Opportunity 2016	405-1	Diversity of Governance Bodies and Employees	1.1.4	Board Diversity	32
			4.2.1	Workforce Structure of Employees and Contract Workers	86
	405-2	Ratio of Basic Salary and Remuneration of Women to Men	4.2.5	Employee Compensation	91

GRI Standards	Disclosure		Corresponding Section/Additional Notes		Page
Talent Development and Training					
GRI 3 : Material Topic Disclosure 2021	3-3	Material Topic Management	4.3	Talent Development	94
GRI 404 : Training and Education 2016	404-1	Average Hours of Training per Year per Employee	4.3.1	Employee Training	95
	404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	4.3.2	Regular Performance Appraisal	97
Occupational Health and Safety					
GRI 403 : Occupational Health and Safety 2018	403-1	Occupational Health and Safety Management System	4.4	Occupational Safety and Health	98
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	4.4	Occupational Safety and Health	98
	403-3	Occupational Health Services	4.4	Occupational Safety and Health	98
	403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	4.4	Occupational Safety and Health	98
	403-5	Worker Training on Occupational Health and Safety	4.4	Occupational Safety and Health	98
	403-6	Promotion of Worker Health	4.4	Occupational Safety and Health	98
	403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	4.4	Occupational Safety and Health	98
	403-9	Work-related Injuries	4.4	Occupational Safety and Health	98
	403-10	Work-related Ill Health	4.4	Occupational Safety and Health	98

5.2 SASB Standards Index

SASB Standards	Code	Practice Guidance	Type	Unit	2023	2024	Corresponding Section	Page	Notes
Energy Management	RT-IG-130a.1.	Total Energy Consumed	Quantitative	GJ	54,881.728GJ	50,156.80GJ	3.1 Energy Management	59	
							3.2 Greenhouse Gas Emissions	62	
		Percentage of Grid Electricity	Quantitative	%	98.91%	98.50%	3.1 Energy Management	59	
							3.2 Greenhouse Gas Emissions	62	
		Percentage of renewables	Quantitative	%	0.30%	0.30%	3.1 Energy Management	59	
							3.2 Greenhouse Gas Emissions	62	
Employee Health and Safety	RT-IG-320a.1.	Total Recordable Incident Rate (TRIR)	Quantitative	Rate	2.23	4.46	4.4 Occupational Safety and Health	98	
		Work-related Fatalities Rate	Quantitative	Rate	0	0	4.4 Occupational Safety and Health	98	
		Near Miss Frequency Rate (NMFR)	Quantitative	Rate	0	0	4.4 Occupational Safety and Health	98	
Fuel Economy & Emissions in Usephase	RT-IG-410a.1.	Sales-weighted Fleet Fuel Efficiency for Medium- and Heavy-duty Vehicles	Quantitative	L / 100 ton-km	Not applicable. All TBI Motion products are stationary/movable/generator equipment that is not fuelpowered.				
	RT-IG-410a.2.	Sales-weighted Fuel Efficiency for Non-road Equipment	Quantitative	L / hr					
	RT-IG-410a.3.	Sales-weighted Fuel Efficiency for Stationary Generators	Quantitative	L / hr					

SASB Standards	Code	Practice Guidance	Type	Unit	2023	2024	Corresponding Section	Page	Notes
Fuel Economy & Emissions in Usephase	RT-IG-410a.4.	Sales-weighted emissions of: (1) nitrogen oxides (NOX) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy- duty engines, and (d) other non- road diesel engines	Quantitative	g / KJ	Not applicable. All TBI Motion products are stationary/movable/generator equipment that is not fuelpowered.				
Materials Sourcing	RT-IG-440a.1.	Description of Risks Associated with the Use of Critical Materials	Qualitative	-	TBI Motion is committed to non-conflict procurement in the supply chain, requiring new and existing suppliers to sign the "Conflict Minerals Policy Statement" to ensure that tin (Sn), tantalum (Ta), tungsten (W), gold (Au), and cobalt (Co) are not sourced from mines controlled by armed groups in the Democratic Republic of the Congo and its adjoining countries. In the future, we will continue to review the conflict minerals policies and actions of our suppliers to fulfill TBI Motion's commitment to using conflict-free minerals.				
Remanufact uring Design and Services	RT-IG-440b.1.	Revenue from Remanufactured Products and Services	Quantitative	Currency	The company currently does not recycle sold products into remanufactured products.				
Activity Indexs	RT-IG-000.A.	Number of Units Produced by Product Category	Quantitative	Number	Ball Screws 2,127,000 PCS  Linear Guides 2,524,000 PCS  Ball Splines 211,000 PCS	Ball Screws 1,771,617 PCS  Linear Guides 3,108,047 PCS  Ball Splines 108,346 PCS	-	-	-

SASB Standards	Code	Practice Guidance	Type	Unit	2023	2024	Corresponding Section	Page	Notes
Activity Indexes	RT-IG-000.B.	Number of Employees	Quantitative	Number	880	781	4-2 Talent Recruitment and Retention	85	

5.3 TCFD Index: Climate-related Information Disclosure for Listed Companies

Aspect	Disclosure	Climate-related information of listed companies	Corresponding Section	Page
Governance	a) Describe the board’ s oversight of climate-related risks and opportunities.	Describe the board of directors’ and management’ s oversight and governance of climate-related risks and opportunities.	3.3.1 Climate Governance Structure	69
	b) Describe management’ s role in assessing and managing climate-related risks and opportunities.		3.3.1 Climate Governance Structure	69
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Describe how the identified climate-related risks and opportunities affect the company’ s business, strategy, and financials (short, medium, and long term).	3.3.3 Climate Change Response Strategies	70
	b) Describe the impact of climate-related risks and opportunities on the organization’ s businesses, strategy, and financial planning.	Describe the financial impacts of extreme weather events and transition actions.	3.3.3 Climate Change Response Strategies	70
	c) Describe the resilience of the organization’ s strategy, taking into consideration different climaterelated scenarios, including a 2°C or lower scenario.	If scenario analysis is used to assess resilience to climate change risks, explain the scenarios, parameters, assumptions, analytical factors, and key financial impacts used.	3.3.4 Scenario analysis and cost estimation	73
Risk Management	a) Describe the organization’ s processes for identifying and assessing climate-related risks.	Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	3.3.2 Identification of Climate-Related Risks and Opportunities	69
	b) Describe the organization’ s processes for managing climate-related risks.		3.3.2 Identification of Climate-Related Risks and Opportunities	69
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’ s overall risk management.		3.3.2 Identification of Climate-Related Risks and Opportunities	69

Aspect	Disclosure	Climate-related information of listed companies	Corresponding Section	Page
Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	If there is a transition plan to manage climate-related risks, describe the plan’ s content, and the metrics and targets used to identify and manage physical and transition risks. 7. If internal carbon pricing is used as a planning tool, explain the basis for setting the price.	3.3.5 Indicators and Targets	76
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	Greenhouse gas inventory and assurance status, and the reduction targets, strategies, and specific action plans.	3.1 Energy Management	59
			3.2 Greenhouse Gas Emissions	62
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	If climate-related targets are set, disclose the covered activities, greenhouse gas scopes, planning timeframe, and annual progress; if carbon offsets or renewable energy certificates (RECs) are used to meet the targets, disclose the sources and quantities of the offsets or the number of RECs used.	3.3.5 Indicators and Targets	76



Independent Assurance Statement

亞瑞仕國際驗證股份有限公司  
ARES International Certification Co., Ltd.

獨立保證意見聲明書

聲明書編號：000-697/V3-UO461

亞瑞仕國際驗證股份有限公司查證全球傳動科技股份有限公司

2024 年度 ESG 永續報告書之獨立保證意見聲明書

亞瑞仕國際驗證股份有限公司（以下簡稱亞瑞仕）與全球傳動科技股份有限公司為相互獨立的組織。亞瑞仕除了針對企業 2024 年度永續報告書進行評估和查證外，與全球傳動科技股份有限公司並無任何財務上的關係。

本獨立保證意見聲明書的目的，僅作為對下列有關全球傳動科技股份有限公司之永續報告書所界定範圍內的相關事項進行保證之結論，而不作為其他之用途。除對查證事實提出獨立保證意見聲明書外，對於關於其他目的之使用，或閱讀此獨立保證意見聲明書的任何人，亞瑞仕並不負有或承擔任何有關法律或其他之責任。

本獨立保證意見聲明書基於全球傳動科技股份有限公司提供予亞瑞仕之相關資訊查證所作成之結論，因此審查範圍乃基於並局限在這些提供的資訊內容之內，亞瑞仕認為這些資訊內容都是完整且準確的。

對於這份獨立保證意見聲明書所載內容或相關事項之任何疑問，將全部由全球傳動科技股份有限公司回覆。

保證範圍

全球傳動科技股份有限公司與亞瑞仕協議的保證範圍包括：

1. 整份報告書內容及全球傳動科技股份有限公司在 2024 年 1 月 1 日至 2024 年 12 月 31 日的所有營運績效。
2. 依照 AA1000 AS 保證標準（v3 版本）的第 1 應用類型評估全球傳動科技股份有限公司遵循 AA1000 AP 當責性原則標準（2018）的本質和程度，不包括對於報告書揭露的資訊與數據之可信賴度的查證。

本聲明書以中文作成並具有英文版以供參考，若中、英文有所出入時，以中文版為準。

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亞瑞仕國際驗證股份有限公司  
ARES International Certification Co., Ltd.

意見聲明

我們總結全球傳動科技股份有限公司之永續報告書內容，對於全球傳動科技股份有限公司的相關運作與績效則提供了一個公平的觀點。我們相信有關全球傳動科技股份有限公司 2024 年的經濟、社會及環境等績效指標是被正確無誤地展現。報告書所揭露的績效指標展現了全球傳動科技股份有限公司對鑑別及滿足利害關係者期望的努力。

我們的查證工作是由一組具有依據 AA1000 AS 保證標準（v3 版本）查證能力之團隊執行，其規劃和執行這部分的工作，以獲得必要的資訊數據及說明。我們認為就全球傳動科技股份有限公司所提供的足夠證據，表明其依循 AA1000 AS 保證標準（v3 版本）的報告方法和他們的自我聲明符合全球報告倡議組織標準(GRI Standard)永續性報導準則係屬公允的。

查證方法

為了收集與作成結論有關的證據，我們執行了以下工作：

- 對來自外部團體的議題相關於 ESG 政策，進行高階管理層的審查，以確認本報告中聲明書的合適性。
- 與全球傳動科技股份有限公司管理者討論有關利害關係者參與的方式，然而，我們並無直接接觸外部利害關係者。
- 訪談與永續管理、報告書編制及資訊提供有關的員工。
- 審查有關組織的關鍵性發展。
- 審查有關財務和非財務報告的系統的範圍和成熟度。
- 審查報告中所作宣告的支持性證據。
- 針對組織永續報告書及其相關 AA1000 AP 當責性原則（2018）中描述有關包容性、重大性、回應性和衝擊性原則的流程管理進行審查。

結論

針對包容性、重大性、回應性及衝擊性之 AA1000 AP 當責性原則，與全球報告倡議組織(GRI Standard)永續性報導準則、永續會計準則委員會(SASB)準則及氣候相關財務揭露(TCFD)之核心揭露的詳細審查結果如下：

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Independent Assurance Statement

亞瑞仕國際驗證股份有限公司  
ARES International Certification Co., Ltd.

- 包容性

本報告反映了全球傳動科技股份有限公司正在通過多元化的管道進行利害關係者的參與，如內部和外部的溝通機制以及利害關係者的活動。本報告涵蓋了與全球傳動科技股份有限公司相關利害關係者關注的議題，公正地報告與揭露環境、社會和治理的資訊。以我們的專業意見而言，這份報告涵蓋了全球傳動科技股份有限公司的包容性議題，並適切於全球傳動科技股份有限公司針對利害關係者重視的重大議題。

- 重大性

全球傳動科技股份有限公司公佈永續性議題相關資訊使利害關係者得以對組織的管理與績效進行判斷。以我們的專業意見而言，這份報告適切地涵蓋了全球傳動科技股份有限公司的重大性議題。

- 回應性

全球傳動科技股份有限公司執行來自利害關係者的要求與看法之回應。實行方法包括客戶滿意度調查和眾多的內部和外部利害關係者的溝通機制。以我們的專業意見而言，這份報告涵蓋了全球傳動科技股份有限公司的回應性議題。

- 衝擊性

全球傳動科技股份有限公司已對其影響之生態系統進行監測、衡量和當責之流程，以呼應此報告書內與管理系統與能力相關的議題內容，並致力於全面且平衡的揭露，如能源項目的申報，及碳盤查的努力。以我們的專業意見而言，這份報告涵蓋了全球傳動科技股份有限公司對衝擊性議題之處理。

GRI 永續性報導準則

全球傳動科技股份有限公司提供有關符合 GRI 永續性報導準則的自我宣告。基於審查的結果，我們確認報告中參照 GRI 永續性報導準則之相關指標已被完整揭露、部分揭露或省略。以我們的專業意見而言，此自我宣告涵蓋了全球傳動科技股份有限公司的永續性發展議題。

SASB 及 TCFD 準則

全球傳動科技股份有限公司提供有關符合 SASB 及 TCFD 準則的自我宣告。基於審查的結果，我們確認報告中參照 SASB 準則，揭露對財務有重大性影響的永續面向指標，以及基於 TCFD 準則揭露氣候變遷的風險與機會。以我們的專業意見而言，此自我宣告涵蓋了全球傳動科技股份有限公司的永續性發展議題。

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亞瑞仕國際驗證股份有限公司  
ARES International Certification Co., Ltd.

保證等級

依據 AA1000 AS 保證標準 (v3 版本) 我們查證本聲明書為中度保證等級，如同本聲明書中所描述的範圍與方法。

責任

這份永續報告所屬責任，如同意見聲明書中所宣稱，為全球傳動科技股份有限公司負責人所有。我們的責任為基於所描述的範圍與方法，提供專業意見並提供利害關係者一個獨立的保證意見聲明書。

能力與獨立性

亞瑞仕為各管理系統領域的專家組成。本查證團隊係由具專業背景，且接受過如 AA1000AS、AA1000AP、ISO 14001、ISO 14064-1、ISO 14067、ISO 45001 及 ISO 9001 之一系列永續發展、環境及社會等管理標準的訓練，具有主導稽核員資格之成員組成。本保證係依據亞瑞仕公平交易準則執行。

基於保證團隊之查證行為，並由

亞瑞仕國際驗證股份有限公司 (中華民國，台灣) 於 2025 年 07 月 22 日簽署發行


簽證

主要查證員

林育德

執行長

Calvin Chen

AA1000  
Licensed Report  
000-697/V3-UO461

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