



2025

TBI MOTION TECHNOLOGY Sustainability Report





Table of Contents

About This Report

02

A Letter from the Chairman

04

A Letter from the President

05

Sustainability performance

06

Business Overview

07

Implementation and Promotion of Sustainability Vision and United Nations SDGs

10

Stakeholder Engagement and Materiality Analysis

12

01 Corporate Sustainability Governance

22

1.1 Corporate Governance Framework 23

1.2 Ethical Corporate Management 28

1.3 Internal Audit Operations 32

1.4 Economic Performance 33

1.5 Risk Management 36

1.6 Information Security 38

02 Customer Satisfaction and Product Innovation

41

2.1 Customer Service and Management 42

2.2 Product R&D and Innovation 45

2.3 Emphasis on Product Quality,
Protection of the Environment,
Life, and Health 48

2.4 Supplier Management 49

03 Environmental Sustainability and Climate Management

53

3.1 Sustainable Environmental
Management 54

3.2 TCFD Climate-Related
Financial Disclosures 62

3.3 Biodiversity 69

04 A Harmonious and Prosperous Society

70

4.1 Human Rights Due Diligence 71

4.2 Talent Attraction and Retention 74

4.3 Talent Cultivation 83

4.4 Occupational Safety and Health 87

4.5 Social Public Welfare 94

05 Appendix

96

5.1 GRI Standards Index 97

5.2 SASB Standard Index 102

5.3 Comparison Table of TCFD and
Climate-Related Information of
Listed Companies 104

5.4 Independent Assurance
Opinion Statement 106

About This Report

Introduction GRI 2-1

In the global wave of sustainable development initiatives, TBI Motion Technology Co., Ltd. (hereinafter referred to as TBI Motion or the Company) fulfills its responsibilities as a socially responsible corporate citizen. Beyond enhancing corporate governance capabilities and addressing human rights issues, we are fully committed to improving our greenhouse gas emissions in alignment with national sustainable development policies. TBI Motion values the direction of corporate sustainability not only by integrating sustainable development with our core business but also by profoundly considering the impact of our operational activities on all stakeholders. The Company has formulated concrete sustainable development policies, codes of practice, management guidelines, action plans, and target achievements. We hope that through the implementation of sustainable development programs, we can respond to the expectations of all stakeholders regarding the Company's governance, social, and environmental aspects. We also deeply look forward to joining hands with all supply chain partners to jointly build an ideal society for sustainable development through the results of our sustainable development efforts. Since our establishment in 1986, in addition to upholding the operating philosophy of "Quality Assurance, Stable Supply," the Company has focused on product innovation, research, development, and design. We currently hold numerous product design patents and have obtained ISO 9001, ISO 14001, and ISO 45001 certifications. Furthermore, the Company was listed on the Taiwan Stock Exchange in 2018 and began establishing locations worldwide. In 2020, we established the subsidiaries TBI Motion Technology (Suzhou) Co., Ltd. in Suzhou, China, and TBI Motion Technology (USA) LLC in California, USA. Additionally, the Taipei subsidiary, TBI Motion Intelligent Technology Co., Ltd., was established in 2022, thereby completing our global market presence. In the future, we will continue to work hard to explore international markets, optimize product quality, and provide customers with more satisfactory services to create better operating performance.

Publication Information and Reporting Boundaries

GRI 2-1 ~ 2-3

The Company first issued a Corporate Social Responsibility Report in 2014, which was renamed the Sustainability Report in 2022. This year's Sustainability Report (hereinafter referred to as this Report) is the ninth issue.

Reporting Period The reporting period of this Report is from January 1, 2025, to December 31, 2025, which is the same as the period of the annual financial report.

Reporting Frequency Published once a year and announced before the end of August.

Previous Report (2024 Edition) Publication Date August 2025

Current Report (2025 Edition) Publication Date August 2026



Sustainability Zone

Scope: This Report covers the TBI Motion parent company and does not include subsidiaries^[1]. There is no significant difference in the scope covered compared to the previous year. This Report is prepared in accordance with the "Regulations on the Preparation and Reporting of Sustainability Reports by TWSE-listed Companies" and the GRI Standards issued by the Global Reporting Initiative (GRI) in 2021. Simultaneously, it refers to international standards such as 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 structure for preparation.

Regarding the greenhouse gas inventory, during the reporting period, the Company completed third-party verification of its greenhouse gas inventory in accordance with ISO 14064-1:2018 and established 2025 as the greenhouse gas emissions baseline year^[2].

[1]: Subsidiaries of TBI Motion include TBI Motion Intelligence Technology Co., Ltd., TBI Motion Technology (USA) LLC, and TBI Motion Technology (Suzhou) Co., Ltd.

[2]: In accordance with the "Sustainable Development Action Plans for TWSE- and TPEX-Listed Companies" issued by the Financial Supervisory Commission (FSC), the Company plans to include its subsidiaries in the greenhouse gas inventory scope by 2027 (disclosing 2026 data), at which time the greenhouse gas emission baseline year will be reset.

External Assurance GRI 2-5

Based on the GRI Standards: 2021, this Report has passed moderate-level assurance conducted by the independent third-party verification entity, AFNOR ASIA LTD., in accordance with AA1000AS v3 TYPE I. The third-party assurance statement is attached in the appendix of this Report. The financial data cited in the report are all based on financial annual reports audited by PricewaterhouseCoopers (PwC) and are prepared in accordance with the International Financial Reporting Standards (IFRSs).

Report Contact Point GRI 2-3

The main unit responsible for preparing this Report is the Operations Management Center. If you have any valuable opinions or inquiries regarding this Report or the Company's sustainable development, you are welcome to contact our contact point:

 Contact Person: Wen-Lung Chiang, Assistant Vice President, Operations Management Center

 Address: No. 123, Sanduo Rd., Shulin Dist., New Taipei City

 Phone: +886-2-2689-2689

 E-mail: tbimotion_IR@tbimotion.com.tw

 Website: <http://www.tbimotion.com>

Restatement of Information GRI 2-4

Considering that the 2025 fiscal year saw new emission sources and significant fluctuations in activity data, resulting in an approximately 37.57% difference in overall greenhouse gas emission data, the Company has readjusted 2025 as the greenhouse gas management baseline year to enhance the comparability and management consistency of annual data as the basis for subsequent greenhouse gas management and carbon reduction target setting. In addition, to strengthen the integrated disclosure of sustainable environmental issues, this Report consolidates the "Energy Management" and "Greenhouse Gas Management" chapters into "3.1 Sustainable Environmental Management" in Chapter 3, "Environmental Sustainability and Climate Management," and adds "3.1.3 Water Resources Management" and "3.1.4 Waste Management" to more completely present the Company's environmental management framework and promotion results.

Report Internal Management Process



A Letter from the Chairman GRI 2-22

Chairman

李清崑



The global economic and industrial environment remains highly uncertain. Changes in the international political and economic landscape, rising trade protectionism, evolving tariff and trade policies across countries, and shifting market demand continue to pose challenges to the manufacturing sector.

Amid this complex and rapidly changing environment, TBI Motion remains committed to steady operations while strengthening its operational management and risk response capabilities on its existing foundation. I have always believed that a company must look beyond immediate circumstances and must not lose its direction in response to changes in the external environment. Only by reinforcing our fundamentals, delivering quality products and services, and continuously building our capabilities can we maintain stable development amid market changes.

TBI Motion has always regarded "Integrity, Professionalism, Collaboration, Innovation, and Quality" as its core operating principles. The Company continues to enhance its professional capabilities, strengthen teamwork, advance technological improvements, and maintain product quality. Building on a foundation of sound operations, we are progressively enhancing our competitiveness and sustainable development capabilities, laying a solid foundation for long-term growth.

Sustainable development has become an essential foundation for long-term business operations. TBI Motion continues to address environmental, social, and governance considerations and integrate sustainability principles into its operations and management. We believe that sustainable development is not a single project; it requires long-term commitment, continuous effort, and full integration into business operations. Through the establishment of sound systems, implementation in daily operations, and cross-departmental collaboration, we are progressively enhancing corporate resilience, operational efficiency, and long-term value while fulfilling our responsibilities to stakeholders, the environment, and society.

In 2025, the Company continued to achieve progress in corporate governance, environmental management, and talent development. This included continued improvement in its Corporate Governance Evaluation performance, completion of its greenhouse gas inventory and verification, and ongoing implementation of energy-saving improvements and sustainability talent development. These achievements demonstrate that TBI Motion is progressively transforming its sustainability principles into concrete actions and embedding them into its daily operations.

Looking ahead to future changes and the global transition toward sustainability, TBI Motion will bring together the collective efforts of all employees to continuously strengthen operational resilience and steadily advance corporate development with a pragmatic and prudent approach. Starting with ourselves, we will integrate sustainability principles into business decisions and daily operations, deepen our environmental, social, and governance practices, and progressively enhance our sustainable competitiveness. Through these efforts, we aim to create lasting value for the Company's long-term development, industry advancement, and the shared well-being of society.

A Letter from the President

GRI 2-22

President



The global manufacturing industry is rapidly advancing toward digitalization, low-carbon transformation, and regionalization. Artificial intelligence, automation, data applications, and smart manufacturing continue to reshape product development, production management, and supply chain operations. At the same time, energy efficiency, supply chain resilience, sustainability requirements, and the demand for technical talent have become critical business issues and challenges.

Faced with multiple pressures arising from rapid technological advancement, talent shortages, supply chain adjustments, and intensifying market competition, we fully recognize that corporate transformation cannot be achieved overnight. TBI Motion “sees the pressure but does not back down.” With a pragmatic and steady approach, we will continue to strengthen our research and development, manufacturing, operational, and talent capabilities, progressively enhancing our competitiveness in addressing future challenges.

TBI Motion is celebrating the significant milestone of its 40th anniversary. Over the past four decades, the Company has built its capabilities from the manufacturing floor, progressively accumulating expertise in product development, precision machining, process management, and quality control. These technologies, experience, and talented people, developed over many years, have not only supported the Company throughout its journey but also provide an essential foundation for the next stage of development.

Having built my career from the manufacturing floor, I deeply understand that corporate competitiveness must ultimately be reflected in products, technology, and operational capabilities. As customers’ expectations for product performance, quality, and application value continue to rise, the Company is not only deepening its core product technologies but also actively investing in the development of high-value products, automation equipment, and robotics-related applications. We are also strengthening our technological depth and organizational effectiveness, progressively transforming research and development achievements into product value and market competitiveness.

In operational management, the Company continues to promote lean improvements. Through process optimization, data applications, and cross-departmental collaboration, we are enhancing the transparency of production information, decision-making efficiency, and operational stability. Sustainable development must also be embedded in actual operations. For the manufacturing industry, improving equipment and energy efficiency, reducing resource consumption, maintaining workplace safety, developing talent, and strengthening governance capabilities are all essential elements of sustainable operations. The Company will continue to incorporate sustainability considerations into its operations and decision-making, making sustainability an important driving force for corporate transformation and long-term competitiveness.

Looking ahead, TBI Motion will focus its development on advancing technological capabilities, increasing product value, promoting smart operations, and expanding its global presence, while continuously enhancing its overall competitiveness and long-term value. We will carry forward our pragmatic manufacturing spirit, with technology as our foundation and continuous improvement as our driving force. By integrating environmental responsibility, talent development, and governance into our business operations, we will ensure that every technological advancement and every step of operational growth also contribute to greater corporate resilience and sustainable value, steadily moving toward a future defined by growth, responsibility, and sustainability.

Sustainability performance

Governance aspect

2025 New Taipei Industrial Association:
Quality Enterprise Award



TCSA 2025 Taiwan Corporate Sustainability Report Award: **Silver Award**



2025 Taiwan Intellectual Property Management System (TIPS):
Patent Level A Certification



ISO 9001 Quality Management System:
Sustained certification for product quality systems

Audit Office: **Maintenance of international Certified Internal Auditor (CIA) certifications.**

Environmental aspect

Product carbon footprint:
Ball screw, model: SFB (high-speed reinforced silent dust-proof type)

Proprietary product coefficients: Collaboration with the Taiwan Association of Machinery Industry and the Industrial Technology Research Institute (ITRI) to **produce 6 carbon footprint coefficients**

15-Plug, 20-Plug
B-2510 return pipe
B-2510 scraper
N-CI-2005R scraper
I-1605R return pipe



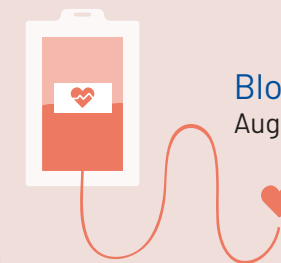
ISO 14064-1:2018:
Greenhouse gas inventory verification passed

Social aspect

2025 Talent Quality-management System (TTQS):
Silver Medal



Ministry of Economic Affairs:
Industry Professional Assessment System (iPAS) for AI talent



Blood drive held on August 7, 2025.

Business Overview

Company Profile GRI 2-1

TBI Motion Technology has been established for 40 years. TBI Motion was originally incorporated in 1986 under the registered name Taiwan Ball Screw Industrial Co., Ltd. The Company was subsequently renamed TBI Ball Screw Technology Co., Ltd. in 2002 before officially adopting its current name, TBI Motion Technology Co., Ltd., in 2010. The Company's main products are precision ball screws and linear guides, with active development of ball splines, linear actuator platforms, rotary screw splines, and other transmission components. Product applications span the semiconductor industry, automation industry, robotics, industrial machinery, medical industry, green energy, machine tools, and automated storage systems. Guided by our five core values – integrity, professionalism, collaboration, innovation, and quality – the Company is committed to providing our customers with the highest quality of service. We continuously pursue R&D innovation and utilize our strong technical strengths to provide customers with high-quality products and problem-solving solutions. Throughout the industry chain, both customers and suppliers are our best partners, and we look forward to growing together and creating outstanding achievements.



Establishment date ▶ July 9, 2010.

Chairman ▶ Ching-Kun Li

President ▶ Chin-Sheng Li

Capital ▶ NT\$1,152 million (as of the end of 2025)

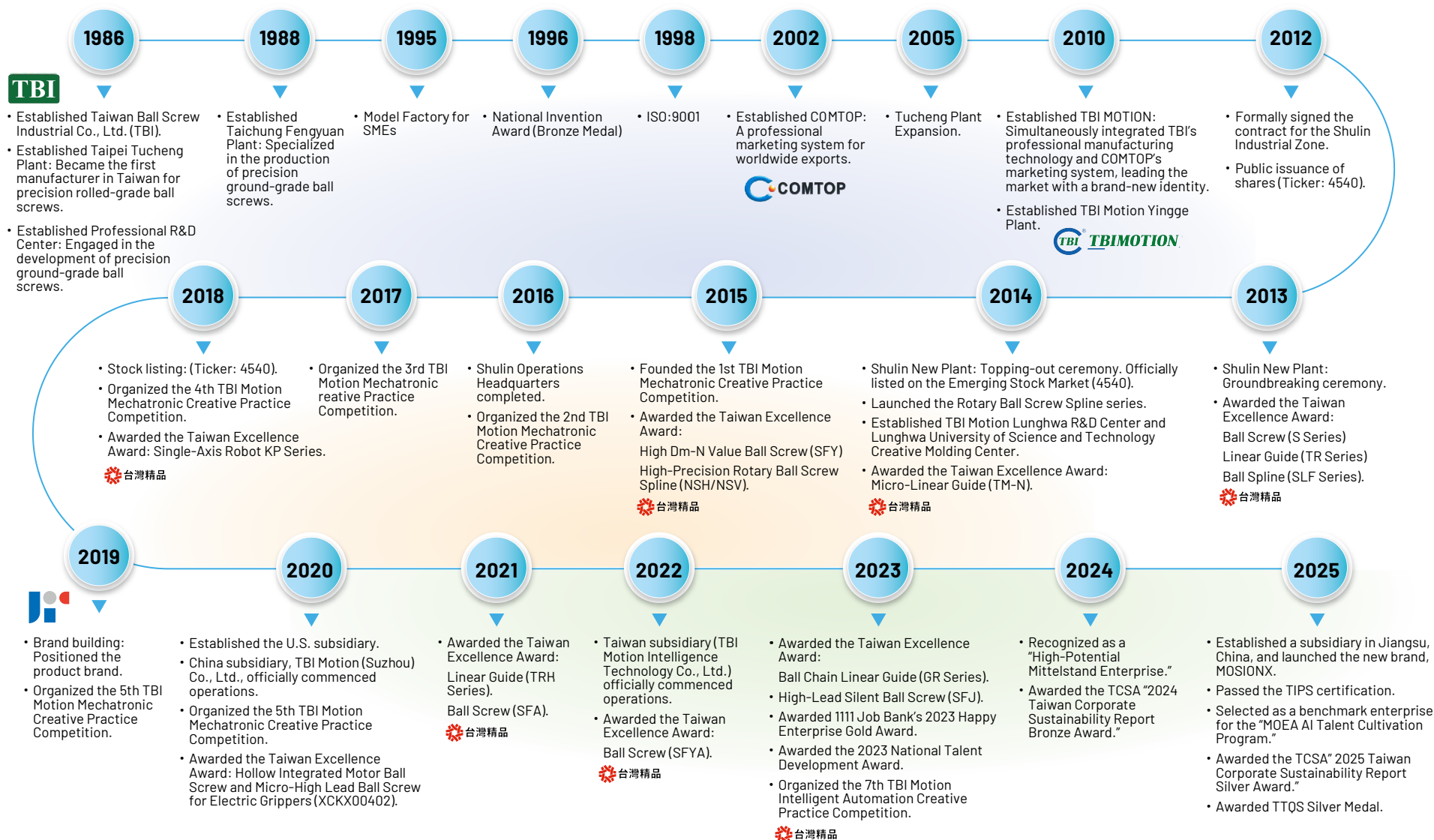
Main products ▶ Ball screws, linear guides, ball splines, and single-axis robots

Number of employees ▶ 1,069 (as of the end of 2025)

Operating headquarters ▶ Shulin Plant (No. 123, Sanduo Rd., Shulin Dist., New Taipei City);

Plant area: 66,120 square meters

Company History



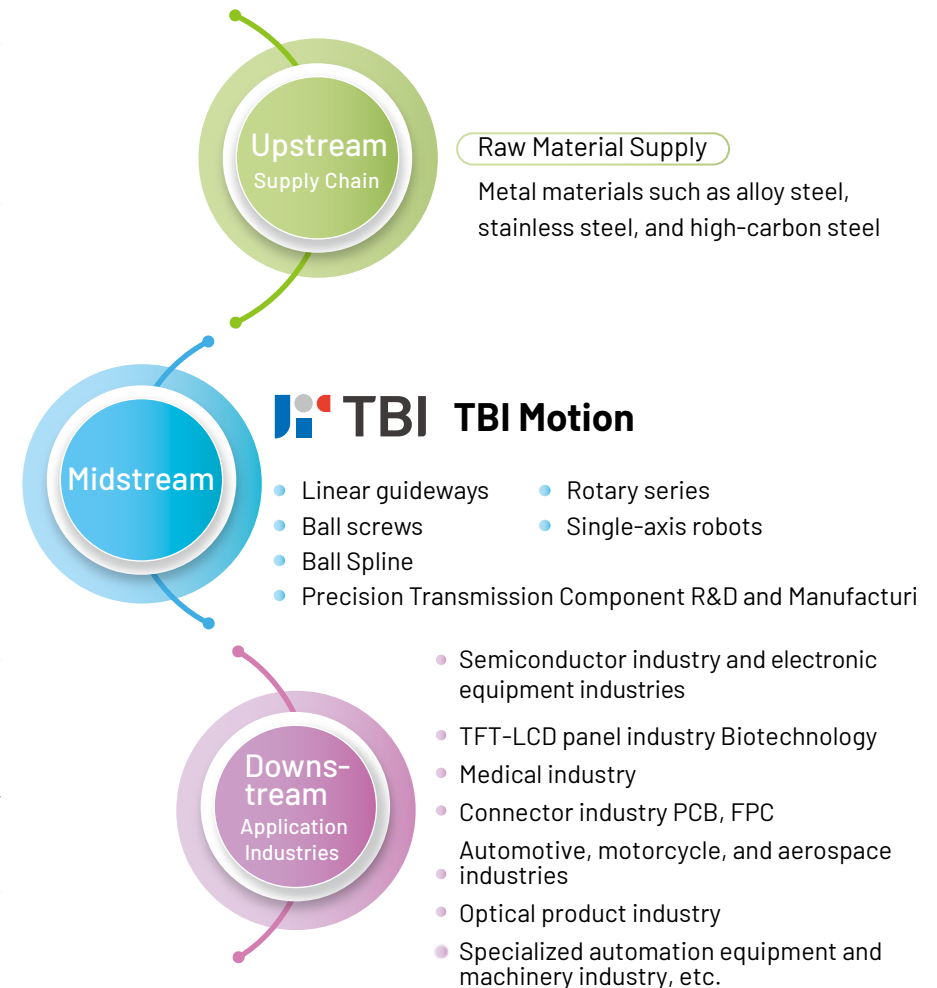
Core Business Activities GRI 2-6

The Company operates in a technology- and capital-intensive industry. In addition to its core businesses in linear guides, ball screws, ball splines, rotary series products, and single-axis robots, the Company has recently expanded into advanced technologies by developing key transmission components for humanoid robot joints, thereby positioning itself for next-generation markets. The supply side of the industry has long been dominated by advanced industrialized countries such as Japan, Germany, the United States, and Switzerland, whose products feature sophisticated technologies and strong brand advantages. In recent years, competition in the transmission component industry has intensified. Increased market supply and cost competition have placed considerable competitive pressure on Taiwanese manufacturers. In response to these challenges, the Company has actively pursued business transformation and continued to invest in the research and development of high-value-added transmission components to address market trends and customer needs.

The Company operates in the midstream segment of the industry value chain. Its upstream supply chain comprises three main categories: raw material suppliers, processing and manufacturing suppliers, and component suppliers. Raw material suppliers primarily provide metal materials such as alloy steel, stainless steel, and high-carbon steel. Processing and manufacturing suppliers perform processes such as cold drawing, forging, heat treatment, and precision machining. Component suppliers provide key components, including precision balls, rollers, and injection-molded plastic parts. These supply chain partners collectively support the quality, delivery, and technical requirements of the Company's manufacturing operations, ensuring operational stability and product competitiveness.

The Company's products are used by a wide range of downstream manufacturers. The downstream industries served include semiconductor manufacturing equipment, TFT-LCD panel manufacturing equipment, biotechnology and medical equipment, connector manufacturing equipment, rigid and flexible printed circuit boards (PCBs and FPCs), automotive and aerospace equipment, optical product manufacturing equipment, automated special-purpose machinery and related equipment, information technology hardware, household appliances, mold manufacturing, mobile phones, machine tool equipment, passive component manufacturing equipment, green energy, environmental protection and energy-saving industries, hardware distributors, and other related industries.

During the reporting period, there were no significant changes in the Company's value chain compared with the previous year. The overall operating structure and business relationships remained stable, with no structural adjustments that resulted in significant impacts on the environment or people.



Implementation and Promotion of Sustainability Vision and United Nations SDGs

SDGs

Main Objectives	Sub-target	Corresponding Sustainability Issue	Sustainable Action	Implementation Status in 2025
	SDG 3.8 Achieve universal health coverage, including financial risk protection, access to quality essential healthcare services, and access to safe, effective, quality, and affordable essential medicines and vaccines for all.	Occupational safety and health	• Provide regular health checkups for employees. • In-house plant physicians for regular consultations.	• Provided NT\$1,072,500 in employee health checkup subsidies. • Plant physicians provided on-site consultations three times per month.
	SDG 4.4 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.	Talent cultivation	• Provide internal and external training courses. • Provide job certification allowances for employees.	• Provided a total of 16,864.2 hours of employee training courses. • Distributed approximately NT\$12,564,000 in job certification allowances.
	SDG 5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all females at all levels.	Employee diversity and equal opportunity	Guarantee equal pay for equal work and equal promotion opportunities for men and women.	Annual average total compensation between male and female employees is approximately equal: • Managerial Positions: 1: 1 (Male : Female) • Non-Managerial Positions: 1: 1 (Male : Female)
	SDG 7.2 By 2030, substantially increase the share of renewable energy in the global energy mix.	Energy management	• Adopted green electricity. • Implemented energy saving and carbon reduction plans.	• Adopted 41,777 kWh of green electricity. • Implemented energy-saving initiatives, achieving total electricity savings of 224,405 kWh.
	SDG 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation; encourage the formalization and growth of micro-, small- and medium-sized enterprises. SDG 8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, particularly women migrants and those in hazardous jobs.	Local procurement Occupational safety and health	SDG 8.3 Purchase steel all from local distributors. SDG 8.8 • Implement occupational health and safety training. • Provide special health checkups for workers exposed to noise and dust hazards. • Protect the physical health and occupational safety of pregnant workers.	SDG 8.3 100% of steel for production is locally procured. SDG 8.8 • In 2025, a total of 4,187 hours of occupational safety and health education were conducted for employees. • A total of 720 people were provided with special health checkups in 2025. • The Company has established a maternity health protection plan to ensure the health and safety of pregnant employees.

Main Objectives	Sub-target	Corresponding Sustainability Issue	Sustainable Action	Implementation Status in 2025
	SDG 9.5 Enhance scientific research and upgrade the technological capabilities of industrial and commercial sectors in all countries, particularly developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per million people, as well as public and private research and development spending.	Product R&D and innovation	Actively engage in product R&D and innovation.	- The Company invested a total of NT\$103.146 million in R&D in 2025, accounting for 4.03% of revenue. - The number of R&D personnel involved totaled 59.
	SDG 12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.	Waste management	The Company does not generate hazardous waste.	Achieved a reduction of more than 3% in waste lubricating oil compared to 2024.
	SDG 13.3 Improve education, raise awareness, and enhance human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.	Greenhouse gas emissions	Implement greenhouse gas inventory and have it verified by an independent third party.	The 2025 greenhouse gas inventory has been verified by an independent third-party institution.
	SDG 15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity, and protect and prevent the extinction of threatened species by 2020.	Biodiversity	Adopted the management of Qiangliao Park, cleaning the environment from Monday to Saturday and weeding once every two months, and working with the community to maintain the natural environment and public facilities for the benefit of local residents.	In 2025, the total area of the adopted Qiangliao Park was 10,700 square meters.
	SDG 16.6 Develop effective, accountable, and transparent procedures at all levels.	Information security	Conduct trade secret and information security education and training.	- In 2025, a total of 956 employees received information security education and training. - In 2025, a total of 1,170 hours of information security education and training were provided.

Participation in Public Associations

The Company continues to participate in various public associations and organizations to deepen its connections with the industry through diverse exchange platforms. This not only expands business development opportunities but also promotes industry information sharing, enhances technical capabilities, and strengthens international perspectives. Meanwhile, the Company cultivates future key talent through industry-academia cooperation mechanisms, thus building a solid foundation of human capital. Additionally, by participating in public associations and public affairs, we actively invest in industrial development and local governance, stay abreast of national policy directions and industrial development trends, and incorporate relevant insights into our strategic operational planning to enhance overall management resilience and long-term value. The public associations and organizations in which the Company participated during the reporting period are shown in the table below.

Name of Public Association/Organization	Project or Committee Participation	Sponsorship
Taiwan Association of Machinery Industry	Director	Yes
Taiwan Machine Tool & Accessory Builders' Association	Member	Yes
The Manufactures United General Association Of Industrial Park Of R.O.C.	Member	Yes
Taiwan Fluid Power Association	Member	Yes
Taiwan Electronic Equipment Industry Association	Member	Yes
Importers and Exporters Association of Taipei	Member	Yes
New Taipei City Industrial Association	Member	Yes
Taiwan Offshore Wind Industry Association	Director	Yes
National Chung Cheng University	Board Member	Yes
Taipei Tech Alumni Association	Vice President	Yes
Taipei Tech Industrial Engineering and Management EMBA Alumni Association	Chairman	Yes
EMBA Alumni Association of the College of Management, National Taipei University of Technology	Standing Director	Yes
Lunghwa University of Science and Technology Alumni Association	Member	Yes
New Taipei City Tucheng Association	Member	Yes

Stakeholder Engagement and Materiality Analysis

GRI 2-25 、 2-26 、 2-29

Stakeholder Identification and Engagement

TBI Motion values its interactions with various stakeholders and profoundly recognizes that stakeholders are essential partners influencing the Company's operational results and sustainable development direction. By continuously understanding the issues and expectations of different stakeholders, the Company is able to review its operational management practices in real time, which serves as an important basis for formulating sustainable strategies, optimizing governance mechanisms, and strengthening communication and responses.

The Company refers to the AA1000 Stakeholder Engagement Standard (SES, 2015) for stakeholder identification and follows the five principles of "dependency, responsibility, tension, influence, and diverse perspectives" for questionnaire design and analysis. Considering that the Company's business model and organizational structure have not undergone significant changes, a complete stakeholder identification and material topic questionnaire assessment procedure is, in principle, conducted every two years. Furthermore, stakeholders and material topics are reviewed annually to ensure that the assessment results continuously reflect the Company's current operational status and relevant external trends.

In the previous reporting period, the Company identified nine categories of stakeholders related to its operations: shareholders (investors), suppliers (including contractors), the community, the media, academic institutions, non-profit organizations, customers, government agencies, and employees. The Company conducted a survey among internal management to assess these stakeholders and, after excluding invalid responses, collected 43 valid questionnaires for analysis. After re-evaluating the identification results in 2025 and considering the Company's continuous promotion of industry-academia cooperation projects – through which it cultivates outstanding talent in relevant fields to keep abreast of industrial technology development and innovation trends –"academic institutions" has been added as one of the key stakeholders this year. Accordingly, TBI Motion has identified six main stakeholder categories for 2025: shareholders (investors), suppliers (including contractors), customers, government agencies, employees, and academic institutions, as shown in the figure on the right.



Note: The Company identified six major categories of stakeholders through a stakeholder identification questionnaire distributed to internal business managers, followed by the collection and analysis of their responses.

TBI Motion values the opinions and feedback provided by every stakeholder and offers diverse communication channels to learn the issues of concern for each stakeholder category. For positive feedback, the Company will continue to improve and maintain its advantages; for suggestions and issues of concern, we will cautiously review them and continue to make improvements. For the 2025 reporting period, the methods, frequency, content, communication status, and engagement results regarding our engagement with the six main categories of stakeholders are summarized in the table below.

Stakeholder Category	Engagement Method	Engagement Frequency	Engagement Content	2025 Communication Status	2025 Engagement Results
 Employees	Labor-management meetings	Once per quarter	- Understand employees' needs and make improvements regarding deficiencies. - Promoted communication and coordination between labor and management.	Held four labor-management meetings.	In response to the revision of the "Enforcement Act for Memorial Days and Festivals," three memorial days and two festival days were added as mandatory holidays, and the Company's attendance calendar was updated accordingly.
	Occupational safety meetings	Once per quarter	- Understand employees' needs and make improvements regarding deficiencies. - Promoted communication and coordination between labor and management.	Held four occupational safety meetings.	- Provided physician consultations for health checkup reports. - Conducted two health seminars and three health promotion activities.
	Employee Welfare Committee	Irregularly	- Understand employees' needs and make improvements regarding deficiencies. - Promoted communication and coordination between labor and management.	Held three committee meetings.	Organized a Mid-Autumn Festival barbecue to facilitate interaction between employees and supervisors, thus strengthening team cohesion and communication efficiency.
	Performance evaluation	Three times per year	- Review of employees' work achievements. - One opportunity per year for promotion and salary adjustment.	Held one personnel review meeting (for promotions).	In September 2025, 69 employees were promoted, and 156 employees received salary adjustments. Organized a cross-departmental personnel review committee and used evaluation results to provide fair promotion or salary adjustment opportunities for high-performing personnel, thereby achieving employee retention.
	Employee Suggestion Box	Irregularly	Employees use the mailbox to explain management deficiencies or provide operational suggestions. Grievance channels: Dedicated hotline: 02-2689-2689 ext. 2301 or 2311 Dedicated email: tbihr@tbimotion.com.tw Grievance handling unit: Human Resources Department (designated personnel assigned to coordinate and handle).	No grievance cases in 2025.	None.
	Industry-academia cooperation Intern symposium	Once every six months	Regularly check on interns' work adaptation at the Company, understand their needs in work and life, and provide assistance and support as needed.	At least 12 sessions in 2025	- Scheduled Saturday overtime for interns in response to production capacity requirements and fully explained the relevant policies and rights during symposiums; overtime pay was calculated in accordance with the Labor Standards Act and exceeded the standard wage level for external part-time workers. After communication, students expressed their willingness to cooperate. - Held retention symposiums to collect suggestions from interns regarding their future development, including salary adjustments and job rotation needs after graduation; salary adjustments were completed according to actual graduation timelines, and assistance was provided to coordinate job assignments with supervisors. - Addressed issues regarding some interns' adaptation to supervisors' management styles by facilitating communication and adjusting management methods or work units where necessary to enhance work adaptation and the willingness to stay. - Applied for the "Industry-Academia Collaboration Project" subsidy from the Taipei-Keelung-Yilan-Hualien-Kinmen-Matsu Regional Branch, Workforce Development Agency, Ministry of Labor. During symposiums, we explained how to complete weekly journals to students, conducted reviews and counseling every two weeks, maintained ongoing concern for their internship and learning progress, and provided timely encouragement and rewards to enhance learning effectiveness. - Regarding instances where students from the Lunghwa University of Science and Technology Industry-Academia Collaboration Project did not fully comply with the regulations for filling out weekly journals, we arranged experience sharing and guidance sessions, where our colleagues provided practical training to assist them in completing relevant records according to the competent authority's guidelines.

Stakeholder Category	Engagement Method	Engagement Frequency	Engagement Content	2025 Communication Status	2025 Engagement Results
 Investors	Convening of shareholders' meetings	Once per year	- Education and training - New vendor evaluation - Supplier performance evaluation	Held one shareholders' meeting	- On June 26, the shareholders' meeting was convened, during which all inquiries from shareholders were addressed by the President or designated personnel. - Investor conferences were held on August 27 and December 30 to explain the Company's overall operational status and business outlook to institutional investors. - Issued 40 material disclosures on the Market Observation Post System (MOPS) to promptly communicate important company information. - Passed the TIPS certification. - Selected as one of the benchmark enterprises that "actively promote employee participation in iPAS." - Awarded the TCSA "2025 Taiwan Corporate Sustainability Report Silver Award."
	Convening of institutional investor conferences	Twice per year.		Held two institutional investor conferences.	
	Publication of financial reports	Once per quarter		Quarterly publication of financial statements	
	Disclosed information on the MOPS.	Irregularly		Issued a total of 40 material disclosures (MOPS).	
	Company website	Irregularly		Three new product announcements, one new brand announcement, one product discontinuation announcement, and eight event newsletters.	
 Suppliers	Supplier visits	Irregularly	- Education and training - New vendor evaluation - Supplier performance evaluation	Irregular supplier visits and evaluations.	- Conducted at least three hazardous substance surveys on qualified suppliers. - Evaluated product quality, price, and delivery items for 238 suppliers. - Completed audit operations for 27 "newly qualified" suppliers.
	Supplier evaluation	Irregularly		- Perform supplier evaluations as needed. - Conflict minerals survey.	
	Email / Conference call	Irregularly		Conduct discussions via email or meetings.	
 Customers	Customer satisfaction survey	Once per year	Identify items where customer satisfaction was not achieved, track improvements in response to customer feedback, and propose corrective actions. Customer-requested products	- A total of 80 companies were surveyed, with an overall questionnaire response rate of 94%. - Irregular communication with customers. - A total of eight exhibitions.	- The overall satisfaction score for the 2025 customer satisfaction survey was 86.0. - Participated in eight exhibitions globally in 2025, covering seven countries, and provided professional product demonstrations and technical briefings to expand our international market presence and brand visibility.
	Customer service hotline	Irregularly			
	Customer visits	Irregularly			
	Email	Irregularly			
 Government agencies	Financial reports	Once per quarter	Adhere to government regulations and maintain good communication channels with the government.	Quarterly publication of financial statements	Explain the Company's overall operational status and business outlook.
	MOPS announcements	Irregularly		Issued a total of 40 material disclosures (MOPS).	Issued material disclosures on the MOPS to promptly communicate important company information.
	Sustainability Report	Once per year		Completed one report.	Continue to prepare and publish the sustainability report annually; simultaneously, disclose the ESG implementation status and achievements through the Company's official website and the report to enhance information transparency and stakeholder communication efficiency.
	Official documents and emails	Irregularly		590 electronic and paper letters.	—

Stakeholder Category	Engagement Method	Engagement Frequency	Engagement Content	2025 Communication Status	2025 Engagement Results
 Academic institutions	Internship recruitment briefings	Each semester	Corporate recruitment and talent matchmaking	Company information session and job matchmaking	Participated in a total of 24 internship recruitment briefings and recruited 84 interns.
	Industry-academia collaboration meetings	Each semester	Explanation and discussion of industry-academia collaboration plans.	Hold meetings regularly and maintain contact via email and phone	Collaborating with six academic departments.
	Information Session on the Ministry of Education's Youth Pre-employment Program	Twice per year.	Explanation of the Youth Pre-employment Program.	Project application guidance and recruitment matchmaking.	Successfully leveraged government resources to recruit required talent and secured subsidies totaling NT\$235,250.
	Information session on industry-academia collaboration project 2.0.	Once per year	Explanation of student cultivation models and internship arrangements.	Hold regular industry-academia meetings	Successfully leveraged government resources to recruit required talent and secured subsidies totaling NT\$70,769.
	New Southbound International Program Meetings	Each semester	Curriculum planning, internship arrangement explanation, and discussion.	Hold meetings regularly and maintain contact via email and phone	Participated in a total of eight meetings and recruited 22 interns.
	Overseas Compatriot Student Industry-Academia Internship Meetings	Each semester	Curriculum planning, internship arrangement explanation, and discussion.	Hold meetings regularly and maintain contact via email and phone	Participated in a total of two meetings and recruited 27 interns.
	Vocational High School Cooperative Education Meetings	Each semester	Curriculum planning, internship arrangement explanation, and discussion.	Hold meetings regularly and maintain contact via email and phone	Participated in one meeting and recruited 2 interns.



Contact information for various stakeholders
<https://www.tbimotion.com.tw/investors/investors-05>



Questionnaire on issues of concern to stakeholders
<https://www.tbimotion.com.tw/investors/investors-08>

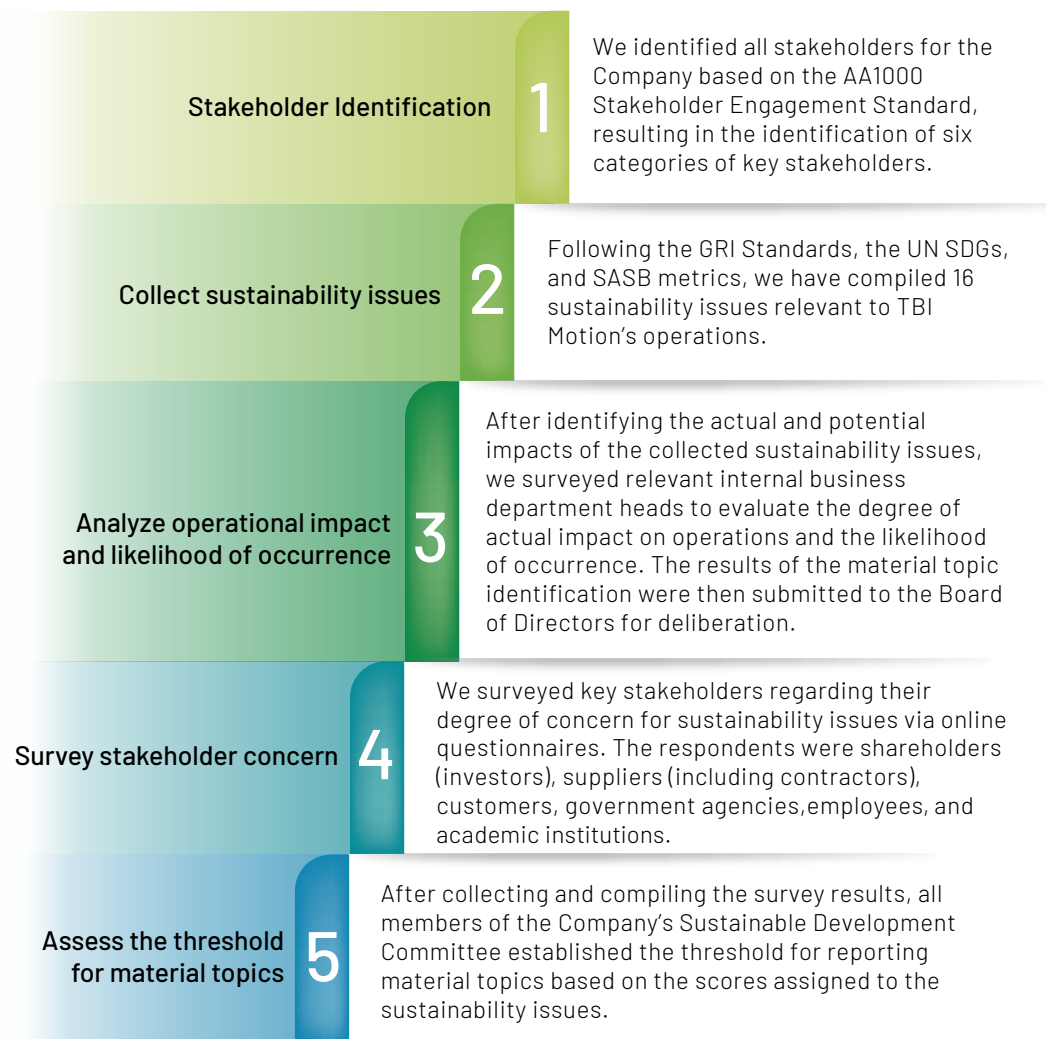
Materiality Analysis GRI 2-12、2-14、3-1~3-3

2.1 Material Topic Analysis: Selection Methods and Procedures

TBI Motion places great importance on the impact of sustainability issues on corporate operations. Through a materiality analysis procedure, we identify issues significant to the Company's sustainable development, which serve as the foundation for formulating sustainability strategies, planning management policies, and disclosing information in our reports.

The materiality analysis method adopted in this report is a continuation of the established materiality framework, while continuously incorporating the degree of concern from key stakeholders and the internal evaluation results regarding the impact of various sustainability topics on the Company. During the previous reporting period, the Company collected feedback from key stakeholders regarding their level of concern about various sustainability issues via a questionnaire, which served as a crucial basis for assessing the actual and potential impacts of these issues. Simultaneously, through questionnaires on the positive and negative impacts of sustainability issues, we invited relevant internal business department heads to evaluate the potential impacts of these issues on our operations, as well as the likelihood of their occurrence, to serve as a reference for screening and prioritizing material topics. Considering that the Company's business model, organizational structure, main products and services, and stakeholder categories have not undergone significant changes in recent years, we determine our material topics on a biennial basis through stakeholder questionnaires. Therefore, in 2025, the Company re-analyzed the 2024 questionnaire results. We also performed a rolling review, made appropriate adjustments to the material topics, and took into account recent industry development trends, the evolution of sustainability disclosure standards, and the Company's operational strategic direction to ensure that the disclosed content more accurately reflects the Company's actual operational priorities and sustainability management direction.

The Company continues to value stakeholder concerns regarding sustainability issues. We utilize existing materiality analysis results and stakeholder engagement mechanisms as vital references for adjusting operational policies and strengthening sustainability management. Furthermore, we plan to regularly review material topics and submit them to the Board of Directors for deliberation at appropriate times to enhance the governance body's oversight and involvement in decision-making on sustainability issues.



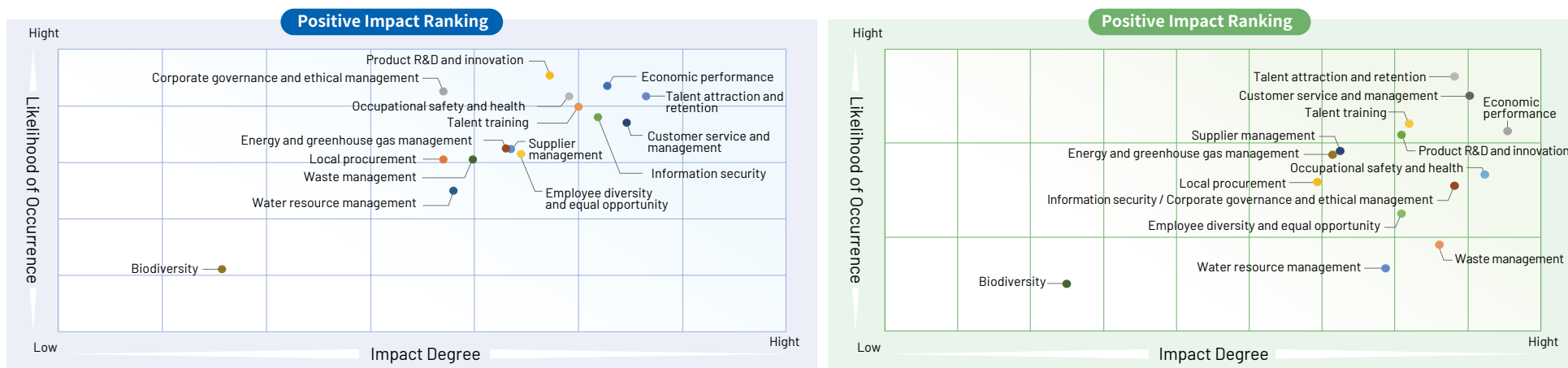
2.2 Material Topics: Positive and Negative Impact and Ranking List GRI 3-2

During the reporting period, the Company continued to use the sustainability issues identified in the previous year's materiality analysis. Taking into account the GRI Standards, UN SDGs, SASB metrics, and international trends in sustainable development, we conducted a rolling review and made appropriate adjustments to existing issues in line with the Company's operational development and sustainability management direction. After consolidation and optimization, 10 material topics were ultimately identified and classified under the three dimensions of environmental, social, and governance (ESG) as follows:



Material Topic Matrix

The Company compiled the results of the positive and negative impact assessments conducted by stakeholders regarding 15 sustainability issues and mapped out the Material Topic Matrix shown below:



Note: • In 2024, our company assessed the "operational impact" and "probability" of each sustainability issue through questionnaires on its positive and negative impacts, collecting 100 valid questionnaires.

• Our company used the same materiality analysis screening criteria as in 2024, selecting issues based on their impact severity and probability of occurrence scores; those with an average score of 4.1 or higher for positive impacts and 3.8 or higher for negative impacts were classified as significant topics.

Regarding the 10 identified material topics, the Company has compiled the positive and negative impacts related to these topics in the table below:

Material Topic	Positive/ Negative Impact	Significant Impact Content
Economic performance	Positive Impact	Formulating clear and forward-looking short-, medium-, and long-term business strategies helps enhance corporate competitive advantages and create stable profitability.
	Negative Impact	If operational strategies are poorly planned, it may lead to weak business performance, thereby weakening corporate competitiveness.
Customer service and management	Positive Impact	Maintaining good communication with customers and understanding their needs helps increase customer satisfaction and promotes revenue growth.
	Negative Impact	If products or services do not meet customer expectations, the Company may lose customer trust and orders, negatively impacting revenue.
Product R&D and innovation	Positive Impact	Continuously investing in technological innovation, ensuring product quality, and developing low-carbon, high-efficiency products can reduce carbon emissions during production and use, while helping to open up new market opportunities.
	Negative Impact	If technical capabilities and product quality cannot be continuously improved, or if low-carbon products or processes are not developed, the Company may lose market competitiveness due to higher product carbon emissions.
Corporate governance and ethical management	Positive Impact	Establishing a sound corporate governance system and implementing ethical management practices can effectively strengthen oversight and management mechanisms, reduce the risks of corruption and fraud, promote sustainable corporate development, and enhance stakeholder trust.
	Negative Impact	If the corporate governance system is inadequate or ethical management principles are not upheld, it may increase the risk of corruption and fraud, which could damage the Company's reputation and even lead to major claims for damages and operational impacts.
Information security	Positive Impact	Thoroughly protecting the Company's sensitive information as well as investors' and customers' personal data can enhance external stakeholders' trust.
	Negative Impact	If sensitive/confidential data or personal information is stolen, or if information systems are hacked, it may cause operational interruptions and lead to significant losses.
Supplier management	Positive Impact	Incorporating sustainability considerations into the supplier selection and management process can enhance the overall sustainability performance of the supply chain and strengthen collaborative relationships.
	Negative Impact	Failure to integrate sustainability into supplier management mechanisms may lead to a supply chain that does not meet sustainability requirements, thereby increasing operational risks and affecting the Company's long-term development.
Talent attraction and retention	Positive Impact	Providing competitive compensation and comprehensive employee benefit systems helps attract and retain top talent, thereby enhancing overall corporate competitiveness.
	Negative Impact	If compensation and benefits are below industry standards, it may reduce the Company's attractiveness to talent and lead to turnover.
Talent cultivation	Positive Impact	Establishing a robust education and training system helps improve employee professional capabilities and strengthens overall corporate competitiveness.
	Negative Impact	If the training content does not align with employee skill requirements, it will be difficult to effectively cultivate talent, thereby affecting corporate development.
Occupational safety and health	Positive Impact	Implementing standardized operating procedures and strengthening safety management can reduce the incidence of industrial accidents, decrease occupational injuries, and create a safe work environment.
	Negative Impact	If industrial accidents occur, they may not only cause harm to employees but also impact the Company's reputation and lead to penalties from competent authorities.
Energy and greenhouse gas management	Positive Impact	By strengthening energy management and introducing renewable energy or energy storage technologies, the Company can reduce energy usage and costs while lowering greenhouse gas emissions. Continuously promoting low-carbon technologies and process optimizations also helps reduce carbon fee burdens and mitigate climate change.
	Negative Impact	If energy usage and greenhouse gas emissions are not effectively reduced, in addition to potentially increasing operational costs due to carbon fees, the Company may fail to meet international environmental regulations, thereby impacting corporate competitiveness.

During the reporting period, the Company continued the results of the previous year's materiality analysis and, through internal management mechanisms and stakeholder engagement processes, continuously monitored the importance and evolving trends of various sustainability issues. All material topics are closely related to the Company's operational development; there is no absolute distinction between high or low importance, and the relevant rankings merely reflect the degree of internal corporate focus on each issue at different stages of operation. To ensure that material topics are more closely aligned with the Company's actual operational management models and international sustainable development trends, some topics have been consolidated and optimized this year. Explanations are as follows:

Corporate Governance and Ethical Management

The original "Ethical Management" topic has **been further expanded** to include aspects related to corporate governance, such as board operations, internal control systems, and regulatory compliance. This expansion aims to more comprehensively present the Company's management mechanisms in terms of governance structure and business ethics, and to strengthen the overall consistency of governance-related disclosures.

Energy and Greenhouse Gas Management

The original "Energy Management" and "Greenhouse Gas Emissions" topics have **been consolidated into a single material topic**. This is because energy use and greenhouse gas emissions are highly correlated, and climate change has gradually become a core focus of corporate sustainability management. Through integrated disclosure, the Company can more comprehensively reflect its overall efforts in energy use efficiency, carbon reduction strategies, and climate risk management.

The Company will continue to conduct rolling reviews and adjustments of material topics to ensure that disclosed content promptly reflects the Company's sustainability priorities and changes in the external environment, serving as an important reference for resource allocation and operational decision-making.

2025 Material Topics

- | | | |
|-----------------------------------|----------------------------------|---|
| ① Talent attraction and retention | ④ Talent cultivation | ⑦ Corporate governance and ethical management* |
| ② Economic performance | ⑤ Product R&D and innovation | ⑧ Information security |
| ③ Customer service and management | ⑥ Occupational safety and health | ⑨ Energy and greenhouse gas management* ⑩ Supplier management |

Note: *Topics consolidated in 2025

2.3 Impact of Material Topics on the Value Chain

GRI 3-1~3-2

Governance and Economic Dimension

Material Topic	Significance to TBI Motion (Operational Materiality)	Corresponding GRI Topic	Corresponding SASB Standard	Impact on Value Chain (Direct/Indirect)						Responding Chapter
				Shareholders (investors)	Suppliers (including contractors)	Customers	Government agencies	Employees	Academic institutions	
Economic performance	Corporate operational performance is a key factor supporting sustainable business development.	GRI 201		V	V					1.4
Customer service and management	Providing satisfactory service to customers enhances the Company's competitiveness and strengthens customer loyalty.	Custom Topic		V		V				2.1
Product R&D and innovation	Researching and developing new products and ensuring product quality meet customer requirements and expectations.	Custom Topic		V	V	V		V	V	2.2
Corporate governance and ethical management	Rejecting any illegal practices and implementing regulatory compliance protect the Company's reputation.	GRI 205 GRI 206		V	V	V	V	V		1.1 1.2
Information security	Enhancing information confidentiality functions to prevent hacker attacks that could lead to sensitive/confidential data leakage.	Custom Topic			V	V	V	V		1.6
Supplier management	Urging suppliers to improve sustainability performance to enhance the sustainable value of the industry chain.	GRI 308 GRI 414			V	V				2.4

Environmental aspect

Material Topic	Significance to TBI Motion (Operational Materiality)	Corresponding GRI Topic	Corresponding SASB Standard	Impact on Value Chain (Direct/Indirect)						Responding Chapter
				Shareholders (investors)	Suppliers (including contractors)	Customers	Government agencies	Employees	Academic institutions	
Energy and greenhouse gas management	Good energy and greenhouse gas management can reduce corporate operating costs, mitigate environmental damage, and alleviate the impacts of climate change.	GRI 302 GRI 305	RT-IG-130a.1.	V	V		V			3.1

Social aspect

Material Topic	Significance to TBI Motion (Operational Materiality)	Corresponding GRI Topic	Corresponding SASB Standard	Impact on Value Chain (Direct/Indirect)						Responding Chapter
				Shareholders (investors)	Suppliers (including contractors)	Customers	Government agencies	Employees	Academic institutions	
Talent attraction and retention	Attracting and retaining top talent will enhance the Company's operational performance.	GRI 401	-			V		V	V	4.2
Talent cultivation	Enhancing employees' professionalism can align with corporate development needs and strengthen innovation and competitiveness.	GRI 404	-			V		V	V	4.3
Occupational safety and health	Maintaining employee health and safety and providing a good working environment are fundamental to maintaining steady corporate operations.	GRI 403	RT-IG-320a.1.		V		V	V	V	4.4

01

Corporate Sustainability Governance

1.1 Corporate Governance Framework

1.2 Ethical Corporate Management

1.3 Internal Audit Operations

1.4 Economic Performance

1.5 Risk Management

1.6 Information Security

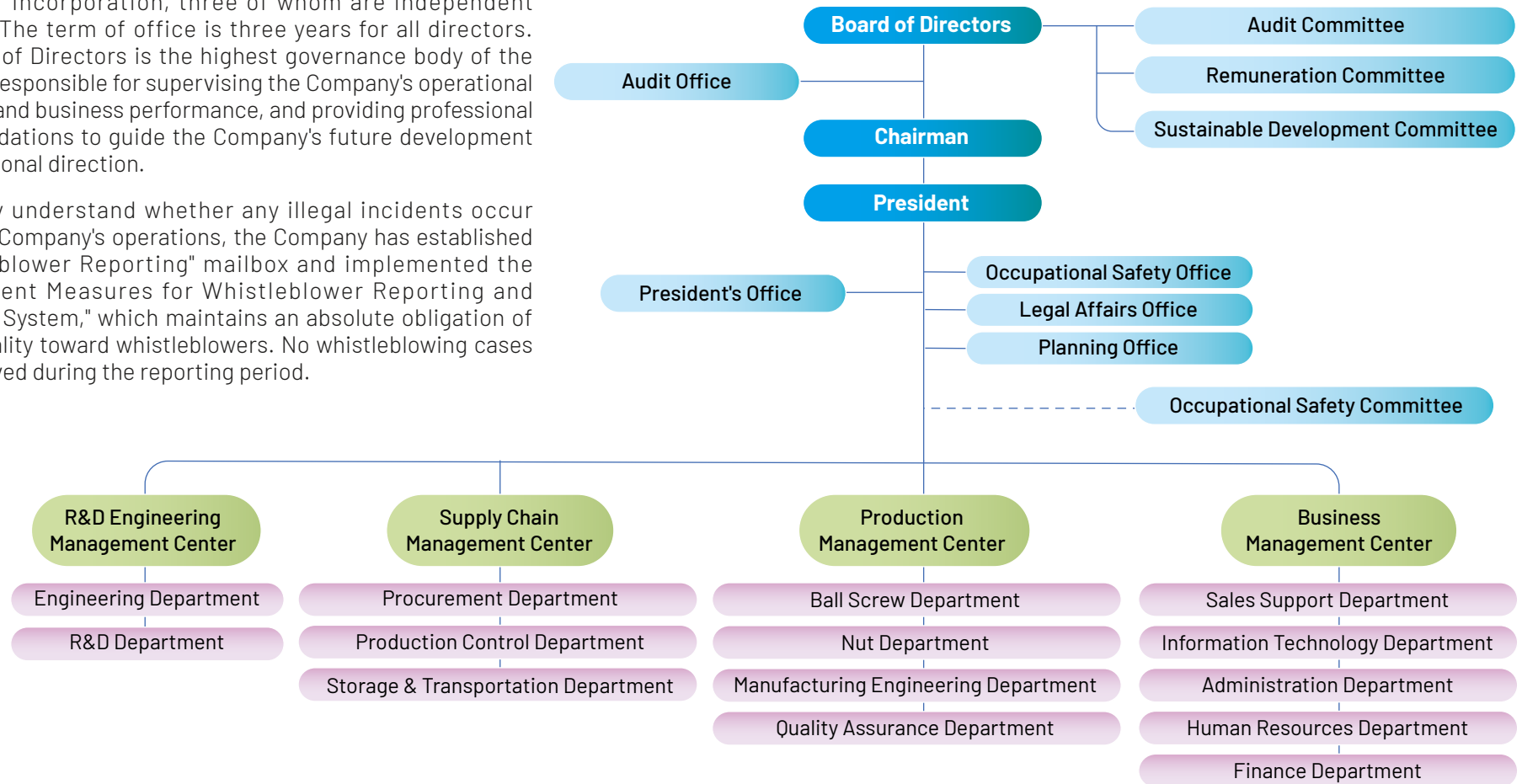


1.1 Corporate Governance Framework GRI 2-9、2-12、2-14、2-16

TBI Motion has established a Board of Directors consisting of seven directors in accordance with the provisions of the Articles of Incorporation, three of whom are independent directors. The term of office is three years for all directors. The Board of Directors is the highest governance body of the Company, responsible for supervising the Company's operational strategies and business performance, and providing professional recommendations to guide the Company's future development and operational direction.

To directly understand whether any illegal incidents occur during the Company's operations, the Company has established a "Whistleblower Reporting" mailbox and implemented the "Management Measures for Whistleblower Reporting and Protection System," which maintains an absolute obligation of confidentiality toward whistleblowers. No whistleblowing cases were received during the reporting period.

Governance Framework(End of 2025)



Note: The Sales Support Department will be moved to the Supply Chain Management Center in 2026. Please refer to the company website for details.

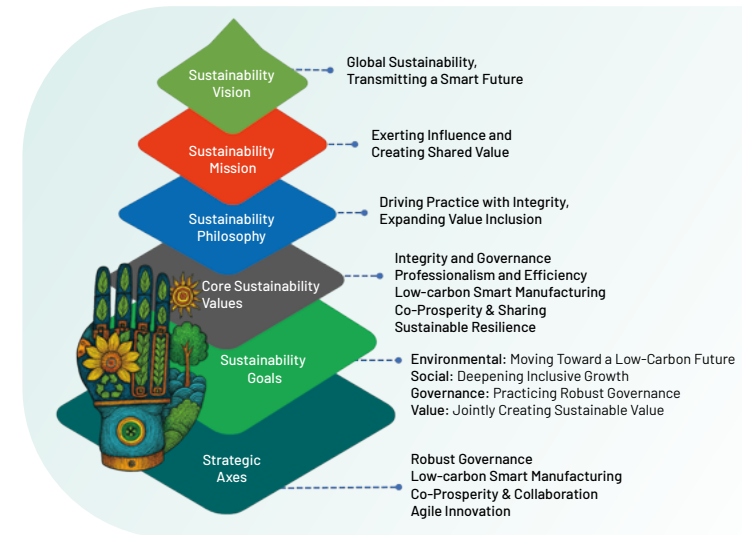
1.1.1 Sustainable Development Governance Structure GRI 2-9、2-13

TBI Motion established the "Sustainable Development Committee" governed by the Board of Directors pursuant to the "Sustainable Development Best Practice Principles." The committee is specifically responsible for the review and implementation of sustainability performance. In 2025, the committee continued to exercise its governance functions and convened two regular meetings in May and August, respectively. The meetings focused on tracking the progress of the greenhouse gas inventory and report preparation, further adopting the Company's long-term "Sustainable Development Strategic Blueprint," and completing the re-election of the second term of the committee along with the nomination of the convener. All resolutions within the year were passed without objection by the attending members and the achievements were periodically reported to the Board of Directors, ensuring that sustainability targets are tightly integrated with the corporate core business policies.

Board of Directors and Sustainability Development Committee Organizational Chart



TBI Motion's Sustainability Strategy Blueprint



On the execution side, a "Sustainable Development Execution Office" is established under the Committee, coordinated by the Chief Sustainability Officer with the Human Resources Department serving as the executive secretary. The office is responsible for formulating sustainable development directions and targets. The execution office consists of six functional teams to comprehensively implement sustainable development operations and periodically report implementation achievements. The executive secretary is required to report the annual ESG implementation performance to the Sustainable Development Committee each year, covering topics such as stakeholder engagement, material topic identification results, social welfare performance, and future strategic directions. The secretary is responsible for preparing the sustainability report to ensure the completeness and transparency of information disclosure, concretely responding to stakeholders' concerns, and demonstrating corporate sustainability commitment.

The statistics on the number of critical material events (such as annual regulatory penalties and corporate material announcements) reported to the Board of Directors or functional committees in 2025 are as follows:

0

cases

Regulatory penalties in 2025

(For details, please refer to 1.2.2 Regulatory Compliance)

40

cases

2025 Material Announcement Chart

(For details, please refer to the Company's material announcements on the MOPS)

1.1.2 Composition and Operation of the Board of Directors

GRI 2-11、2-15、2-19、2-20

The Chairman of TBI Motion is responsible for supervising the performance of the management team, while the responsibilities and powers of the Company's President are to formulate management decisions, adhere to the business goals guided by the Board of Directors, lead the management team to achieve goals, and create outstanding business performance. To avoid conflicts of interest between the responsibilities and powers of the two entities and to implement corporate governance policies, the Chairman of the Company does not concurrently serve as the President.

The Company convenes at least one Board meeting every quarter, and extraordinary meetings may be held in the event of an emergency. During Board meetings, all directors must comply with the provisions of the "Articles of Incorporation," the "Corporate Governance Best Practice Principles," and the "Ethical Corporate Management Best Practice Principles." If a proposal raised at a meeting gives rise to a conflict of interest for a director themselves, they shall voluntarily explain the conflict of interest to the Board of Directors and recuse themselves, and shall not participate in the discussion and voting (for explanations regarding the Company's conflicts of interest, please refer to the Company's 2025 Annual Report; for profiles of the members of the Board of Directors, please refer to 1.1.4).

In addition, pursuant to the provisions of the Company's "Corporate Governance Best Practice Principles," it is advisable that each independent director does not concurrently serve as a director (including independent director) of more than five TWSE or TPEX listed companies, and shall maintain independence when performing duties, with no direct or indirect personal interests in the business of the Company.

Remuneration policies and systems for all directors and executive officers of the Company are reviewed by the Remuneration Committee in accordance with the Charter of the Remuneration Committee. Directors' remuneration is evaluated once per year according to "Board of Directors' Self-Evaluation or Peer Evaluation." The evaluation criteria include the degree of participation in corporate operations, enhancement of board decision-making quality, board composition and structure, director election and continuing education, internal controls, understanding of corporate goals and missions, awareness of director responsibilities, and internal relationship management and communication. Reasonable compensation is granted based on the evaluation results and individual contributions to the Company. Remuneration items for senior management are handled in accordance with the Company's Articles of Incorporation, internal regulations, and relevant laws, and are comprehensively evaluated based on the Company's overall operational performance, individual scopes of responsibility, achievement of performance targets, and degree of contribution to the long-term development of the Company. The Company integrates managers' performance targets with risk control mechanisms and incorporates non-financial aspects such as corporate governance, regulatory compliance, occupational safety and health, talent development, and environmental management into performance evaluation criteria. This enables the remuneration system to reasonably reflect operational results, risk management performance, and sustainable management performance. In the future, the Company will continuously review the connectivity between the remuneration system and sustainability performance to gradually strengthen relevant management mechanisms.

1.1.3 Nomination and Selection of Directors GRI 2-10

The election of the Company's directors is in compliance with the provisions of Article 192-1 of the Company Act. Any shareholder holding 1% or more of the total number of the Company's issued shares may submit a list of director candidates to the Company in writing during the nomination period; however, the number of nominated candidates shall not exceed the number of directors to be elected. Shareholders shall elect directors from the list of candidates announced by the Company. Directors shall be elected via a registered cumulative voting system, under which each share is entitled to a number of votes equivalent to the number of directors to be elected. Such votes may be cast centrally for one candidate or distributed among several candidates. Details can be found in the Company's "Regulations Governing the Election of Directors."

1.1.4 Diversity and Functional Enhancement of the Board of Directors GRI 2-17、405-1

To cultivate a highly effective Board of Directors, the Company takes a comprehensive approach to selecting Board members who possess diverse, cross-disciplinary expertise in fields such as business management, strategic leadership, industry knowledge, financial accounting, and law. Currently, all directors possess outstanding capabilities in business management, strategic decision-making, and industry practice, guiding the steady operation of the Company from all aspects. In addition, the Board's composition accounts for diverse background factors such as gender and age. During the 2025 Board re-election upon the expiration of the previous term, the election of one female director brought greater diversity to the Board's composition. Regarding the independent directors, the focus is placed on their academic backgrounds and work experience, aiming to leverage their extensive industrial experience to provide the Company with professional advice to facilitate the formulation of business decisions. The age distribution percentages of the Company's Board of Directors are as follows: under 30 years old (0%), 30-50 years old (28.57%), and over 51 years old (71.43%).

Title	Name	Gender	Age	Term of Office	Capabilities of Board Members					Training Hours
					Business Management	Leadership and Decision-making	Industry Knowledge	Financial Accounting	Law	
Chairman	Deyi Investment Co., Ltd. Representative: Ching-Kun Li	Male	70-79	June 26, 2025 to June 25, 2028	V	V	V			6
Director	Chin-Sheng Li	Male	60-69	June 26, 2025 to June 25, 2028	V	V	V			6
Director	SMARTTECH & GREEN CO., LTD. Representative: Ssu-Ying Li	Female	30-39	June 26, 2025 to June 25, 2028	V	V	V			12
Director	Chun-Yen Yeh	Male	60-69	June 26, 2025 to June 25, 2028	V	V	V	V		6
Independent Director	Yi-Lin Liu	Male	50-59	June 26, 2025 to June 25, 2028	V	V	V	V		8
Independent Director	Chung-Li Fang	Male	60-69	June 26, 2025 to June 25, 2028	V	V	V		V	6
Independent Director	Cheng-Yi Chou	Male	50-59	June 26, 2025 to June 25, 2028	V	V	V		V	6

To enhance the exchange of corporate governance experience, stay abreast of the international situation, and continuously improve in response to domestic and foreign issues related to corporate governance and sustainable development, the Company's directors actively participate in training courses and seminars organized by various professional institutions. This participation facilitates the exchange of views on the latest corporate governance topics and provides the directors with up-to-date thinking. In 2025, the total number of continuing education course hours for all directors and independent directors was 50 hours. The course contents covered sustainable management, corporate governance, leadership and decision-making, and industry knowledge, as detailed in the table below:

1.1.5 Performance Evaluation of the Board of Directors

GRI 2-18

Whether the Board of Directors can fully exert its supervisory and governance functions is crucial to the operational performance of an enterprise. Therefore, the Company has established the "Corporate Governance Best Practice Principles" and the regulations for "Board of Directors Self-Evaluation or Peer Evaluation" to periodically evaluate the operational performance of the Board of Directors. The Company conducts a Board self-evaluation at least once every year, and an evaluation by an external, independent professional institution or an external team of experts and scholars at least once every three years, with the self-evaluation results announced in the annual report. The most recent external evaluation was commissioned to the "Taiwan Institute of Ethical Business," which ultimately provided a positive and affirmative evaluation result, while offering recommendations for future optimization and improvement.

For detailed evaluation results, please visit the Company's official website: Investor Relations/ Corporate Governance at:

<https://www.tbimotion.com.tw/investors/investors-03>



1.1.6 Functional Committees GRI 2-9、2-20

To strengthen the supervisory and management functions of the Board of Directors, the Company has established an Audit Committee, a Remuneration Committee, and a Sustainable Development Committee under the Board of Directors.

Audit Committee	Remuneration Committee	Sustainable Development Committee
To strengthen corporate governance functions, the Company's Audit Committee is composed of three independent directors, and a total of seven meetings were convened during the reporting period, with an attendance rate of 100% for all members.	The Company's Remuneration Committee is composed of three independent directors, assists the Company in evaluating the remuneration policies and systems for directors and managers, and submits professional and feasible recommendations to the Board of Directors. The Remuneration Committee held three meetings during the reporting period, with a 100% attendance rate for all members.	To implement sustainable development policies and fulfill the Company's corporate social responsibility, the Company established the Sustainable Development Committee in 2024, which is composed of five directors, three of whom are independent directors. It is responsible for formulating the Company's sustainable development policies and management guidelines, and supervising operational progress and implementation achievements. During the reporting period, the Sustainable Development Committee convened two meetings, with an attendance rate of 100% for all members.

1.1.7 Operations of the Sustainable Development Committee

To fulfill the sustainable development responsibilities of TBI Motion and strengthen the Company's sustainable governance mechanism to achieve sustainable development goals, a Sustainable Development Committee under the Board of Directors has been established, which reports to the Board of Directors on the progress of sustainable development promotion at least once a year. Its primary powers and duties are as follows:

- 1 Formulating, promoting, and strengthening the Company's sustainable development policies, annual plans, and strategies.
- 2 Evaluating the effectiveness of the internal control system.
- 3 Reviewing, tracking, and amending the implementation status and effectiveness of sustainable development.
- 4 Supervising sustainable information disclosure matters and reviewing sustainability reports.
- 5 Overseeing the implementation of the Company's Sustainable Development Best Practice Principles and other sustainability initiatives resolved by the Board of Directors.

In 2025, the Company convened a total of two Sustainable Development Committee meetings to hear reports from the working groups. The agendas included progress reports on the preparation of the sustainability report, greenhouse gas inventory reports, and the sustainable development promotion team's work planning reports. Relevant reviews and recommendations were proposed to enhance the effectiveness of sustainable governance.

Key Highlights of Reports and Discussions

2025/05/07

1. Report on the preparation progress of the 2024 sustainability report and the progress of greenhouse gas inventory and verification work.
2. Report on the sustainable development promotion team's key work plans for the year 2025.

2025/08/12

1. Report on the sustainable development promotion team's work progress.
2. Proposal for the election of the convener and meeting chair for the Company's second term of the Sustainable Development Committee.
3. Proposal for the Company's "Sustainable Development Strategic Blueprint."
4. Proposal for the Company's 2024 sustainability report.

1.2 Ethical Corporate Management

GRI 2-15、3-3

Material Topic Management – Ethical Corporate Management

Impact	Ethical corporate management is the cornerstone of the Company's steady operations. Sound ethical corporate management not only protects investors' decision-making, enhances their trust in the Company, and improves market resilience, but also effectively avoids the impacts of corruption and illegal incidents on corporate reputation, investor rights, and the capital market.			
Management Objectives	2025 Target Achievement Status	Short-term Target (1 year or less)	Medium-term Target (greater than 1 year and up to 3 years)	Long-term Target (greater than 3 years)
	There were no material violations or misconduct in 2025, and there were no matters requiring remediation.	Aiming for zero cases of legal and regulatory violations, all colleagues and all business activities shall strictly abide by the "Ethical Corporate Management Best Practice Principles," the "Code of Ethical Conduct," and laws and regulations.	Aiming for zero cases of legal and regulatory violations, all colleagues and all business activities shall strictly abide by the "Ethical Corporate Management Best Practice Principles," the "Code of Ethical Conduct," and laws and regulations.	
Management Policy	"Operating with integrity, creating a premium environment and exceptional services, and inspiring innovative customer needs to achieve a win-win outcome" is the business philosophy of TBI Motion. Policies such as the "Ethical Corporate Management Best Practice Principles" and the "Code of Ethical Conduct" are specifically formulated to prevent the occurrence of unethical and improper behavior.	Commitment	Continuously strengthen ethical governance, comply with internal control systems and codes of conduct, and ensure operational compliance.	
Evaluation Methods and Mechanisms	Establish effective accounting systems and internal control systems. Internal audit personnel shall periodically examine the compliance status of each system and regularly report to the Board of Directors and the Audit Committee.	Remediation and Preventive Measures for Negative Impacts	1. Actively strengthen employees' understanding of relevant ethical management principles and regulations through employee education and training, posting posters, and occasional promotional activities to ensure the implementation of corporate culture and business philosophy. 2. Fully consider the legality and reputation of customers, suppliers, or other business counterparts prior to commercial transactions to avoid trading with those who have records of unethical conduct; if any violators are found, transactions shall be terminated. 3. A professional and independent Audit Office is established under the Board of Directors, which audits and supervises various internal management functions of the Company every year to mitigate operational risks.	
Grievance Mechanism	Reporting mailbox for illegal and unethical conduct (Whistleblower Mailbox) : tbiwhistleblower@tbimotion.com.tw Stakeholder Communication Channel : https://www.tbimotion.com.tw/investors/investors-05			

To demonstrate the spirit of ethical corporate management, TBI Motion strives to fulfill its corporate social responsibility for sustainable operations and complies with domestic laws and regulations as fundamental principles during the Company's operations. To uphold the spirit of ethical corporate management, the Company has formulated various internal regulations and strictly requires all colleagues to abide by laws and regulations, and strictly prohibits all unethical conduct.

1.2.1 Implementation of Ethical Corporate Management GRI 2-23~2-26

TBI Motion is a company that attaches great importance to its reputation, and promotes the Company's philosophy of integrity to both new and existing employees. To implement and promote the philosophy of ethical corporate management, the Company has designated the Finance Department as the dedicated unit for corporate ethical management, which reports to the Board of Directors on the implementation status of ethical management at least once a year. The Company's specific measures for promoting ethical corporate management are summarized as follows:



The Company consistently adheres to the highest standards of professional conduct and views ethical corporate management as the cornerstone for maintaining corporate reputation and sustainable development. To implement ethical governance, we have formulated strict codes of business ethics and conflict of interest recusal mechanisms, requiring all personnel to strictly abide by the following three major principles in the course of business:

Value Chain Integrity Commitment and Zero Tolerance

The Company adopts a "zero tolerance" attitude toward any form of corruption and improper seeking of gain. Without the written consent of the Company, all colleagues, regarding the matters under their management, shall not directly or indirectly seek, receive, accept, or promise to obtain any form of improper benefits from any agents, distributors, outsourced manufacturers, clients, or third-party partners that have business relationships with, will have business dealings with, or are seeking business cooperation with the Company. The scope of regulation includes, but is not limited to, remuneration, payments, gifts, commissions (rebates), entertainment, travel, services, or any other forms of benefits or gratuitous payments.

Strict Conflict of Interest Recusal Mechanism

To eradicate conflicts of interest arising from official duties, the Company strictly implements the principle of conflict of interest recusal. Colleagues shall not use their authority, opportunities, or methods in their duties to seek benefits for themselves, their spouses, or related parties within the second degree of kinship. Furthermore, except for legitimate reasons and with the Company's special permission, all colleagues, their spouses, and related parties within the second degree of kinship shall not engage in commercial transactions such as buying, selling, leasing, or contracting with the Company.

Comprehensive Definition of the Scope of Interests

The Company has expanded the regulatory scope of conflict of interest recusal to proprietary and non-proprietary benefits, leaving no blind spots in corporate governance:

- **Proprietary Benefits:** Including movable property, immovable property, cash, deposits, foreign currencies, marketable securities, creditor's rights, or other proprietary rights, as well as any other benefits with economic value or obtainable through monetary transactions.
- **Non-Proprietary Benefits:** Referring to personnel measures within the Company such as employment, promotion, transfer, and other related actions that are advantageous to the colleagues themselves, their spouses, or related parties within the second degree of kinship.

To implement the aforementioned ethical corporate management principles in various operational activities, the Company promotes relevant management measures and education and training through cross-departmental division of labor. Each department, guided by its specific functional responsibilities, has internalized these ethical principles into its daily workflows. The implementation status for 2025 is summarized below:

Procurement Department

In 2025, the Company amended the "Supplier Management Regulations" to improve the supplier legal risk checking mechanism, thereby strengthening supply chain management and ethical corporate management. Since the amendment in October 2025, ten new suppliers have been added, achieving a contract return rate of 100%.

Human Resources Department

In 2025, the Company amended the "Education and Training Management Regulations," explicitly stipulating that personnel holding managerial positions must complete ethical corporate management education and training or sign an ethical corporate management statement each year. For 2025, those at the manager level and above were required to sign first; 24 individuals were required to sign, and 24 individuals actually signed, achieving a completion rate of 100%. In 2026, this requirement will be expanded to section chiefs to continuously strengthen the awareness of ethical corporate management and regulatory compliance among management personnel at all levels.

Legal & Intellectual Property Office

In September 2025, the Company organized a training course on "Trade Secrets and Ethical Corporate Management" and prioritized the participation of personnel at the level of section chief or above. Out of 60 required attendees, 56 actually attended, reaching a participation rate of 93.3%. In 2026, the participation rate is expected to increase to 95%, and the topics of ethical corporate management policies, trade secret protection, honest cooperation, and criminal case sharing will be promoted at the Supplier Conference in October 2026 to enhance supply chain integrity governance.

Overall, the Company has internalized ethical corporate management as a part of organizational operations and has demonstrated achievements in dimensions such as system compliance, educational promotion, and supply chain management through the division of labor across various departments. Moving forward, the Company will continuously optimize the mechanism for promoting ethical corporate management, strengthen quantitative management and performance tracking, expand the scope of education, training, and promotion, and enhance the implementation of an integrity culture across all levels and the value chain, so as to enhance overall governance quality and corporate competitiveness.

1.2.2 Regulatory Compliance GRI 2-27、205-3、206-1

During 2025, the Company implemented corporate governance in accordance with the law, and was not subject to fines of NT\$1,000,000 or more or non-monetary penalties due to violations of any regulations. For specific statistics regarding the Company's regulatory compliance in recent years, please refer to the table below:

Item	2024	2025
Corruption and bribery	0	0
Incidents of discrimination and harassment	0	0
Occupational safety and health	1	0
Customer private data leak incidents	0	0
Conflict of interest incidents	0	0
Fraud, money laundering, and insider trading incidents	0	0
Anti-competitive practices, anti-trust, and monopoly behaviors	0	0
Other incidents related to ethical management or any material regulatory violations	0	0

Note: • Definition of material regulatory violations: Regulatory violation incidents categorized as material inside information by the Financial Supervisory Commission of Taiwan (FSC).

• For information related to regulatory compliance and anti-corruption, please refer to organizational regulations and measures such as the "Procedures for Prevention of Insider Trading" and the "Ethical Corporate Management Best Practice Principles," as well as other regulations and important information related to corporate governance on the official website of TBI Motion.

1.3 Internal Audit Operations

TBI Motion has established an Audit Office under the Board of Directors, which currently has two full-time audit personnel. Among them, the appointment and dismissal of the chief auditor are approved by the Board of Directors and reported to the FSC for record-keeping, and the annual continuing education hours are handled in accordance with the regulations of the FSC. To implement corporate governance, the Company places immense importance on internal audit operations. Pursuant to the "Regulations Governing Establishment of Internal Control Systems by Public Companies" and the regulations promulgated by the FSC, Executive Yuan," the Company has formulated internal audit operational procedures. Before the end of December each year, based on the results of risk assessments, the audit plan for the following year is formulated and submitted to the Audit Committee and the Board of Directors for approval, and the audited items cover major internal control operations. If any internal control deficiencies are identified during the audit process, a rectification within a specified time limit must be required, and the improvement status will be continuously tracked to avoid fraudulent behavior or operational losses caused by operational defects.

Before the end of February each year, the execution status of the audit plan for the previous year shall be reported. Before the end of March, the internal control self-evaluation results of each unit shall be compiled and submitted to the President and the Board of Directors to evaluate the effectiveness of the overall internal control system and to issue the Internal Control System Statement. Before the end of May, the improvement status of deficiencies in the internal control system and any abnormal matters identified in the previous year's internal audit shall be reported.

1.3.1 Effective Communication Channels GRI 2-12、GRI 2-29

To establish smooth communication channels with stakeholders, TBI Motion has set up different communication mailboxes for different stakeholders. The Company attaches great importance to every stakeholder's opinions, and positive interaction will also be the driving force for the Company's continuous growth. During the process of communicating with stakeholders, if any significant matters involving operational policies or illegal acts arise, the Company will compile and report them to the Board of Directors.

Employee Zone

- Contact Person:
Mr. Chiang, Assistant Vice President
- Email: tbibr@tbimotion.com.tw

Supplier Zone

- Contact Person:
Mr. Hsu, Assistant Vice President,
Supply Chain Management Center
- Email: tbisupplier@tbimotion.com.tw

Reporting of Illegal and Unethical Conduct (Whistleblower Mailbox)

- Email: tbiwhistleblower@tbimotion.com.tw
- Stakeholder Communication Channel:
<https://www.tbimotion.com.tw/esg/esg-5>



Customer Zone

- Tel: 02-2689-2696 ext.8200
- Email: tbimotion.intell@tbimotion.com

Investor and Shareholder Zone

- Spokesperson: Mr. Chiang, Assistant Vice President, Operations Management Center
- Deputy Spokesperson: Mr. Shen, Manager of Finance Department
- Email: tbimotion_IR@tbimotion.com.tw

1.4 Economic Performance

GRI 3-3、201-1、201-4

Material Topic Management – Economic Performance

Impact	Economic performance is one of the Company's primary business goals. Through activities such as continuous investment in product research and development, acquiring product patents, reducing manufacturing costs, and improving quality, the Company continuously enhances product and service value, strengthens core competitiveness, and ensures operational growth and sustained profitability, thereby facilitating industry development, creating employment opportunities, giving back to stakeholders, and practicing corporate sustainable operations. Create positive impacts for TBI Motion, shareholders, suppliers, and other stakeholders.			
Management Objectives	2025 Target Achievement Status:	Short-term Target (1 year or less)	Medium-term Target (greater than 1 year and up to 3 years)	Long-term Target (greater than 3 years)
	Profitability in 2025 fell short of expectations, primarily as a result of intensified market competition. Overseas markets were also affected by low-priced competition from competitors. In addition, the cancellation of ECFA preferential tariff benefits further constrained profitability. Although the Company's revenue in 2025 recorded significant year-on-year growth, the improvement in profitability remained limited.	Achieve the post-tax profit target to provide shareholders with long-term investment returns and return economic benefits to stakeholders.	Maintain continuous profitability to provide shareholders with long-term investment returns and return economic benefits to stakeholders.	
Effectiveness Evaluation	Periodically examine the achievement status of economic goals through financial statement audits and annual operating performance reports. The Board of Directors supervises and reviews material operational indicators and performance to ensure decision-making transparency and effectiveness. Conduct cause analysis for indicators that fail to meet targets, and propose concrete improvement actions. Continuously adjust operational strategies to enhance overall financial foundation and operational efficiency. Periodically disclose economic performance information to strengthen external stakeholders' trust and judgment basis.	Commitment	Consistently uphold the principles of ethical governance, fairly, openly, and regularly disclose operating performance and financial information, implement information transparency, and respond to stakeholders' expectations for corporate financial health and stable operations.	
Management Policy	Make operational decisions on the premise of sustainable operations in compliance with laws and regulations. Take care of employees, give back to shareholders, focus on operations, and enable the enterprise to maintain continuous profitability and sustained growth. Regularly disclose operating performance in a fair and open manner.	Remediation and Preventive Measures for Negative Impacts	1. Strengthen the effectiveness evaluation of product research expenditures, and conduct regular tracking and reviews. 2. Track various marketing and production indicators, and maintain continuous rolling management. 3. Implement the budget system to enforce expense control. 4. Continuously promote lean management improvements to enhance overall operational efficiency and foundation.	
Evaluation Methods and Mechanisms	1. Convene Board meetings every quarter for financial performance reports and goal reviews. 2. Identify operational risks, and review and improve them periodically and occasionally. 3. Continuously track and manage market share, financial income and expenditures, and profitability analysis. 4. Periodically convene cost and budget meetings to continuously review and lower expenses.	Grievance Mechanism	Reporting mailbox for illegal and unethical conduct (Whistleblower Mailbox): tbiwhistleblower@tbimotion.com.tw Stakeholder Communication Channel: https://www.tbimotion.com.tw/esg/esg-5 	

1.4.1 Profit and Loss Analysis

Looking toward global future technology trends, the demand for humanoid robots will rise. TBI Motion had already paid attention to the development of humanoid robots at the end of 2023, and developed the "Planetary Roller Screw" in 2024. Humanoid robot manufacturers in mainland China and Taiwan have already approached us for procurement, and it is expected to contribute to the Company's revenue starting from the second half of 2025. Regarding operations in 2025, the Company adopts a prudent yet optimistic attitude, and the overall performance is expected to move toward positive development.

TBI Motion is committed to maintaining stable economic value creation in a volatile market environment. In 2025, through proactive product portfolio adjustments and manufacturing process management, the Company demonstrated significant operational resilience. Compared to the challenges of 2024, the net income/loss before tax for 2025 has officially turned from loss to profit.

Benefiting from the recovery of market demand, the output of high value-added products, and revenue growth, the gross profit from operations for 2025 has turned from negative to positive, successfully breaking free from the dilemma of gross loss in 2024 due to the market environment's impact. By enhancing production efficiency, the Company effectively reduced total operating costs while increasing revenue, demonstrating a high degree of cost control capability.

Along with the recovery of core business profitability, the operating loss for 2025 substantially contracted by over 50% compared to the previous year. Although necessary research and development, as well as promotional expenses, were continuously invested to respond to future developments, the effect of stopping losses in the overall core business operations was significant, demonstrating the initial achievements of the transformation strategy.

Combined with the contribution of non-operating income, the net profit before tax for 2025 successfully achieved positive growth, and the net loss per share after tax also narrowed significantly compared to 2024. This financial performance demonstrates the Company's governance resilience, showcasing our ability to dynamically adapt and respond to external risks amid shifting geopolitical landscapes and global trade policies.

Unit: NT\$ thousands (except loss per share, which is in NT\$)

Item	2023	2024	2025
Net Operating Revenue	2,571,194	2,294,281	2,559,330
Operating Costs	(2,153,100)	(2,419,392)	(2,312,902)
Gross Profit from Operations	418,094	(125,111)	246,428
Operating Expenses	(488,986)	(511,603)	(546,571)
Operating Income (Loss)	(70,892)	(636,714)	(300,143)
Net Non-Operating Income (Expenses)	(76,903)	72,882	337,043
Net Profit (Loss) Before Tax	(147,795)	(563,832)	36,900
Income Tax Benefit (Expense)	44,183	77,180	(110,967)
Net Profit (Loss) After Tax	(103,612)	(486,652)	(74,067)
Earnings (Loss) Per Share After Tax	(1.09)	(4.97)	(0.66)

Note [1]: Financial performance (consolidated financial statement data audited by CPAs)

1.4.2 Government Financial Subsidies GRI 201-4

TBI Motion actively participates in various government subsidy projects and precisely invests resources into two core areas: "technological research and development" and "digitalized management." In 2025, the Company obtained a total of six government subsidy projects, with the total amount reaching NT\$7.7775 million.

Youth Pre-employment Program

Subsidy Amount

NT **235,250**

A+ Transmission Components Advanced Manufacturing and Application R&D Center Project

Subsidy Amount

NT **5,326,000**

Note: The 1st installment of 2025

IDDI Design-Driven Industry Innovation

Subsidy Amount

NT **1,500,000**

Note: Phase 1 and Phase 2

Training Flagship Project – Industry-Academia Collaboration Project 2

Subsidy Amount

NT **70,769**

Industrial Technology Research Institute – 2025 TPS Project Digitalized Lean Management

Subsidy Amount

NT **430,000**

Workforce Development Agency (North-Keelung-Yilan-Hualien-Kinmen-Matsu) – Multi-beneficiary Vocational Training Program

Subsidy Amount

NT **215,450**

1.5 Risk Management

To strengthen operational risk control, the Company has formulated risk management procedures, which were approved by the Board of Directors in 2025 to serve as the management basis for the Company's risk identification, assessment, response, and monitoring. Through risk management procedures combined with the three lines of defense in internal control, the risk management responsibilities and powers at each level are clearly demarcated to enhance operational resilience and sustainable development capabilities.



Risk Management Procedures

The Company follows risk management procedures, utilizes systematic processes to identify, assess, and manage various operational risks, and continuously monitors risk dynamics and the implementation of response measures to mitigate the impact of risks on its operations.



The operational risks identified by the Company for 2025, along with the preventive and remedial measures, are as follows:

Risk Assessment Matrix (Chart)

Risk Item Preventive and Remedial Measures



Interest Rate Risk

1. Keep abreast of international economic trends.
2. Pay attention to market interest rate trends at all times.
3. Diversify lending banks to avoid concentration of liabilities.
4. Adopt diversified debt-raising methods.



Climate Change Risk

1. Propose effective energy-saving and carbon-reduction solutions to lower greenhouse gas emissions.
2. Enhance all employees' environmental protection and energy-saving concepts.
3. Establish emergency response plans for production disruptions caused by climate risks to avoid the risk of operational disruptions.



Foreign Exchange Risk

1. Adjust quotations according to exchange rate trends.
2. Engage in forward foreign exchange to hedge foreign exchange risks.
3. Keep abreast of the asset and liability positions held by the Company at all times, and adjust positions based on exchange rate trends.



Procurement Risk

1. Screen suppliers with outstanding reputations.
2. Diversify raw material supply sources to avoid supply chain disruption crises.



Investment Risk

1. Fixed asset investments shall universally be handled in accordance with the provisions of the Company's operational procedures.
2. Financial asset investments can only be made for hedging purposes; all high-risk investments are strictly prohibited.



Regulatory Risk

1. Keep abreast of international and domestic regulatory changes at all times.
2. Promote the concept of regulatory compliance among all employees.
3. Strengthen internal corporate controls and internal audits to prevent the occurrence of illegal acts or regulatory violations within the enterprise.



Market Risk

1. Actively develop markets in Europe, Americas, and Southeast Asia.
2. Keep abreast of changes in market demand and adjust R&D directions.
3. Avoid engaging in transactions with countries experiencing geopolitical instability.



Information Security Risk

1. Strengthen the three major information security defense pillars: anti-virus, anti-hacking, and anti-leakage.
2. Upgrade the functions of firewalls, vulnerability detection, and anti-virus systems.
3. Conduct regular information security drills to prevent information security incidents from causing operational disruptions.

1.6 Information Security

GRI 3-3、418-1

Material Topic Management – Information Security

Impact	With the advancement of technology and networks, corporate information systems have gradually moved toward digitalization. Information security incidents, such as the theft of corporate secrets or customer data and hacker attacks on websites, occur frequently. When an enterprise's internal information systems are attacked, it may lead to operational downtime, impacting its own operations and suppliers, and causing significant losses. Data leakage incidents can further damage the corporate image, reduce customer trust, and even trigger legal lawsuits.			
Management Objectives	2025 Target Achievement Status:	Short-term Target (1 year or less)	Medium-term Target (greater than 1 year and up to 3 years)	Long-term Target (greater than 3 years)
	1. The annual investment in information security expenses totaled NT\$9.13 million (NT\$5.04 million related to network threats, NT\$2.79 million related to account permissions, and NT\$1.30 million related to server backup). 2. Completed vulnerability scanning of critical systems, information system source code reports, and host vulnerability inspection reports to prevent threat intrusion. 3. Completed a total of 956 sessions of information security education and training courses for colleagues along with tests; those who failed shall not receive a year-end performance rating of Grade A or above. 4. Completed an email social engineering simulation targeting 264 randomly selected instances, resulting in zero credential inputs and successfully mitigating risks from phishing and other social engineering threats. 5. Completed the annual ERP permission audit to eliminate risks associated with personnel adjustments, excessive privileges, and potential data leaks. 6. Executed the annual IT disaster recovery drill, demonstrating strong emergency response capabilities and ensuring continuous, uninterrupted business operations. 7. Monthly information security awareness-raising sessions to strengthen employees' responsiveness and alertness to information security risks. 8. The SAP off-site backup system completed its implementation and went live in April 2025, and has been incorporated into the annual system disaster recovery drill procedures to ensure business continuity. 9. The asset management software was fully implemented in January 2025, thus strengthening endpoint control over applications and network behavior. By regulating computer access privileges, it prevents unauthorized system modifications and unapproved software installations, thereby ensuring IT system stability. 10. To ensure the continuity and stable operation of network services, the upgrade of the server room's core switches to a High Availability (HA) architecture was initiated in September 2025, effectively eliminating the risk of single point of failure in the network backbone.	1. To ensure IT system stability and data security, starting in 2026, launch a replacement initiative for system servers that have been in service for over seven years. This initiative will be executed annually and in stages, prioritizing the evaluation and upgrading of critical hardware essential to core business operations. 2. Conduct resource consolidation and optimization evaluations for core systems that have a major impact on corporate operations to reduce server room space occupancy, lower power and maintenance costs, and enhance overall IT operational efficiency. 3. Plan the implementation of Business Intelligence (BI) and visualization analysis tools to drive the modernization of corporate data applications, assist operational units in quickly keeping abreast of key performance indicators (KPIs), and strengthen operational monitoring and decision-making efficiency. 4. Obtain ISO 27001 Information Security Management System (ISMS) certification to implement information asset protection and ensure compliance with relevant regulatory requirements. 5. Execute vulnerability scanning and penetration testing twice a year to prevent threat intrusion. 6. Annual ERP permission audit. 7. Annual information system disaster recovery drill. 8. Email social engineering drills. 9. Monthly information security awareness-raising event.	Availability of core information and communication systems reaches 99% or above (downtime hours / total operating hours <= 1%).	Availability of core information and communication systems reaches 99.5% or above (downtime hours / total operating hours <= 0.5%).

Material Topic Management – Information Security

Management Policy	1. Establish information security management regulations in compliance with regulations and customer needs. 2. Achieve a consensus among all employees that information security is everyone's responsibility. 3. Protect the confidentiality, integrity, and availability of corporate and customer information. 4. Provide a secure production environment to ensure the sustainable operation of the Company's business.	Evaluation Methods and Mechanisms	The Information Technology Department regularly reviews the achievement of short-, medium-, and long-term targets and the implementation status of action plans, and executes audit procedures.
Commitment	Uphold the mindset of prevention to continuously allocate appropriate budgets to strengthen information technology security, and protect the asset safety of the Company and its customers.	Remediation and Preventive Measures for Negative Impacts	1. Annual employee information security education and training once a year. 2. Social engineering drills at least once a year. 3. Vulnerability scanning and penetration testing twice a year.
Grievance Mechanism	Stakeholder Communication Channel: https://www.tbimotion.com.tw/esg/esg-5 		

As network technology advances, cyber attacks are becoming more prevalent, with information security risks escalating day by day. To prevent the theft of confidential and sensitive data and operational losses caused by hacker attacks, the Company focuses on three major information security defense dimensions: anti-virus, anti-hacking, and anti-leakage. It has established firewalls, intrusion detection, anti-virus systems, and numerous internal control measures to enhance its capability to defend against external attacks and ensure the protection of internal confidential information.

In 2025, the Company's relevant expenses invested in information security protection totaled NT\$9.13 million, which included network threats, account permissions, and server backup. In addition, a total of 956 individuals received information security education and training courses, and 264 employees underwent random information security testing, achieving a 100% pass rate.

In 2025, the Company completed the following information security projects:

- 1 The SAP off-site backup system completed its implementation and went live in April 2025, and has been incorporated into the annual system disaster recovery drill procedures to ensure business continuity.
- 2 The asset management software was fully implemented in January 2025, thus strengthening endpoint control over applications and network behavior. By regulating computer access privileges, it prevents unauthorized system modifications and unapproved software installations, thereby ensuring IT system stability.
- 3 The upgrade of the server room's core switches to an HA architecture was initiated in September 2025, effectively eliminating the risk of single point of failure in the network backbone.

Furthermore, the Company regularly conducts vulnerability scanning twice a year, and also regularly conducts an information security awareness-raising event per month.

No major information security or customer data loss incidents occurred in the Company during 2025. However, we still dare not neglect the constant existence of information security risks. Upholding the mindset of prevention at all times, we continuously strengthen information security equipment and technology to strictly guard the asset safety of the Company and our customers.

TBI Motion is deeply aware that information security is the core of corporate business continuity. Facing increasingly severe network threats, the Company takes "anti-virus, anti-hacking, and anti-leakage" as its three major defense pillars to construct a multi-layered information security management framework. Through firewalls, intrusion detection, and endpoint protection systems, a complete capability for defending against external attacks and protecting internal confidential information is established.

In 2025, the Company continuously strengthened its information security resilience, with the invested resources and achievements as follows:

The total annual funding for information security protection reached NT\$9.13 million, with the scope covering network threat protection, account permission control, and server backup system upgrades.

During the reporting period, a total of 956 individuals completed information security education and training; random information security testing (such as social engineering drills) was conducted for 264 individuals, achieving a 100% pass rate.

The Company conducts vulnerability scans twice per year and maintains monthly information security awareness-raising campaigns to ensure that information security awareness is deeply ingrained in employees' daily operations.

Moreover, the Company completed multiple core information security enhancement plans in 2025, ensuring complete remediation and recovery capabilities under extreme abnormal conditions:

The SAP off-site backup system officially went live in April, and was incorporated into the annual disaster recovery drill to ensure the safety of critical operational data and system availability.

In January, we completed the deployment of asset management software and established endpoint controls over applications and network behavior. By regulating device access privileges, we effectively eliminate stability risks associated with unauthorized software installations.

The upgrade of the server room's core switches to an HA high availability architecture was completed in September, thoroughly eliminating the risk of a single point of failure in the network backbone.

In 2025, the Company did not experience any major information security incidents or customer data leakage incidents. Even so, the Company still adheres to the principle of prevention and continuously optimizes protection equipment and monitoring technology to strictly guard the information asset safety of the Company and its stakeholders.

Note: A simulated phishing email campaign was randomly conducted among 264 employees of the Company. Employees who clicked on the email and entered their login credentials were considered to be in violation of the Company's Information Security Management Policy and Procedures.

02

Customer Satisfaction and Product Innovation

2.1 Customer Service and Management

2.2 Product R&D and Innovation

2.3 Emphasis on Product Quality,

Protection of the Environment, Life, and Health

2.4 Supplier Management



2.1 Customer Service and Management

2.2 Product R&D and Innovation 2.3 Emphasis on Product Quality, Protection of the Environment, Life, and Health 2.4 Supplier Management

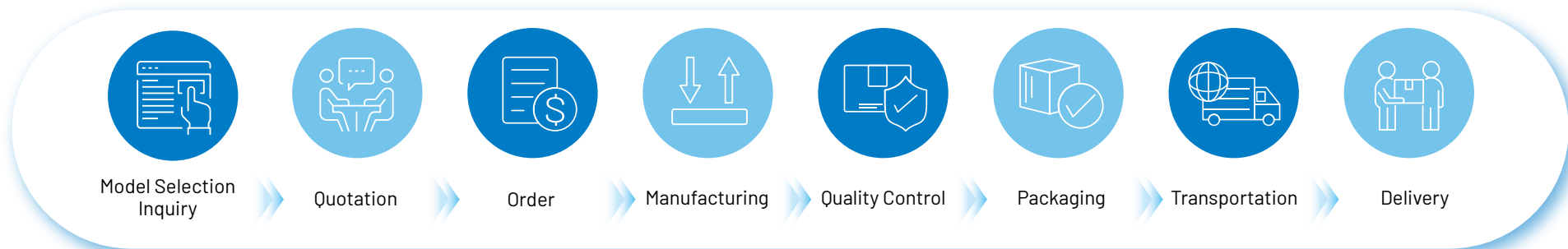
2.1 Customer Service and Management GRI 3-3

Material Topic Management – Customer Service and Management

Impact	Customers have extremely high requirements for product quality, delivery accuracy, and after-sales service. Any service delay or quality issue may affect corporate reputation and market competitiveness. High-quality customer management can promote business growth, strengthen brand trust, and enhance product value.			
Management Objectives	2025 Target Achievement Status:	Short-term Target (1 year or less)	Medium-term Target (greater than 1 year and up to 3 years)	Long-term Target (greater than 3 years)
	1. Customer satisfaction reached 86.0 points. 2. On-time response rate for customer complaints reached 100% or above. 3. Number of recurring customer complaints: 12 cases per year.	1. Customer satisfaction reached 86.5 points. 2. On-time response rate for customer complaints reached 95% or above. 3. Number of recurring customer complaints: ≤ 20 cases per year.	1. Optimize technical support processes. 2. Customer satisfaction reached 89 points or above. 3. Maintain on-time response rate for customer complaints at 95% or above. 4. Number of recurring customer complaints: ≤ 16 cases per year.	1. Satisfaction increases to 95 points or above. 2. Maintain on-time response rate for customer complaints at 100% or above. 3. Number of recurring customer complaints: ≤ 14 cases per year. 4. Reduce customer service costs through digital transformation.
Management Policy	1. Deepen the application of data analysis and improve customer interaction efficiency through a systematic customer relationship management mechanism. 2. Establish a standardized after-sales service process to ensure consistent service quality across the global market. 3. Implement ESG compliance requirements to ensure that data security and personal data protection comply with regulatory standards.		Commitment	1. Comply with customer privacy regulations to ensure that customer data is safe and secure. 2. Commit to not using hazardous substances and ensuring that products comply with international environmental regulations (such as RoHS). 3. Commit to not using conflict minerals illegally mined from the Democratic Republic of the Congo and its neighboring conflict areas.
Evaluation Methods and Mechanisms	1. Periodically conduct customer satisfaction surveys to collect feedback and improve service quality. 2. Monitor key indicators such as customer service response time and problem resolution rate. 3. Adopt internal audit and third-party evaluation mechanisms to ensure service compliance and effectiveness. Effectiveness Evaluation: 1. Review customer service performance per quarter and adjust management strategies. 2. Conduct internal and external reviews of the service system per year to ensure continuous optimization. 3. Periodically analyze market trends to ensure that the service model develops in sync with customer needs.		Remediation and Preventive Measures for Negative Impacts	1. Strengthen the CRM system and integrate customer data to improve service forecasting capabilities. 2. Optimize the supply chain through data analysis to enhance the accuracy and efficiency of product delivery. 3. Adopt AI customer service and self-service platforms to reduce the burden on traditional customer service and enhance the customer experience.
Grievance Mechanism	Official Website Email: tbimotion.intell@tbimotion.com Stakeholder Communication Channel: https://www.tbimotion.com.tw/esg/esg-5 			

2.1.1 Customer Service Process

High-quality products and services, along with enhancing customer satisfaction, are all necessary methods to maintain customer loyalty. TBI Motion reviews customer service performance once per quarter. If any customer complaints arise, we humbly review them and immediately gain a deep understanding of the reasons behind the complaints, thereby improving our service mechanism. We are deeply aware that failing to maintain customer satisfaction in a highly competitive market will inevitably lead to elimination. Therefore, we proactively strengthen service quality and have established a Customer Relationship Management (CRM) system. Through the CRM system, we will be able to integrate customer demand data, which can improve the sales units' ability to forecast customer product and service requirements. The Company's service process, from website model selection, inquiry and delivery date verification, quotation, order establishment, product manufacturing, quality control, and packaging, to backend transportation and delivery, all feature dedicated personal service.



In the future, the Company will adopt an AI based customer service mechanism. In addition to reducing the burden on traditional customer service personnel, it can assist sales units in shortening quotation times, detecting service deficiencies, and reducing service times for individual cases, which are expected to significantly enhance customer satisfaction.



2.1 Customer Service and Management

2.2 Product R&D and Innovation

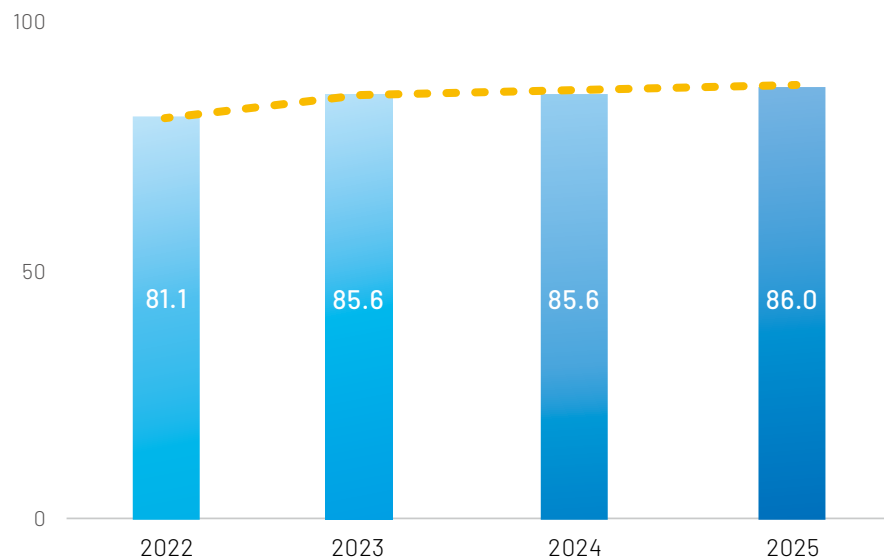
2.3 Emphasis on Product Quality, Protection of the Environment, Life, and Health

2.4 Supplier Management

2.1.2 Customer Satisfaction

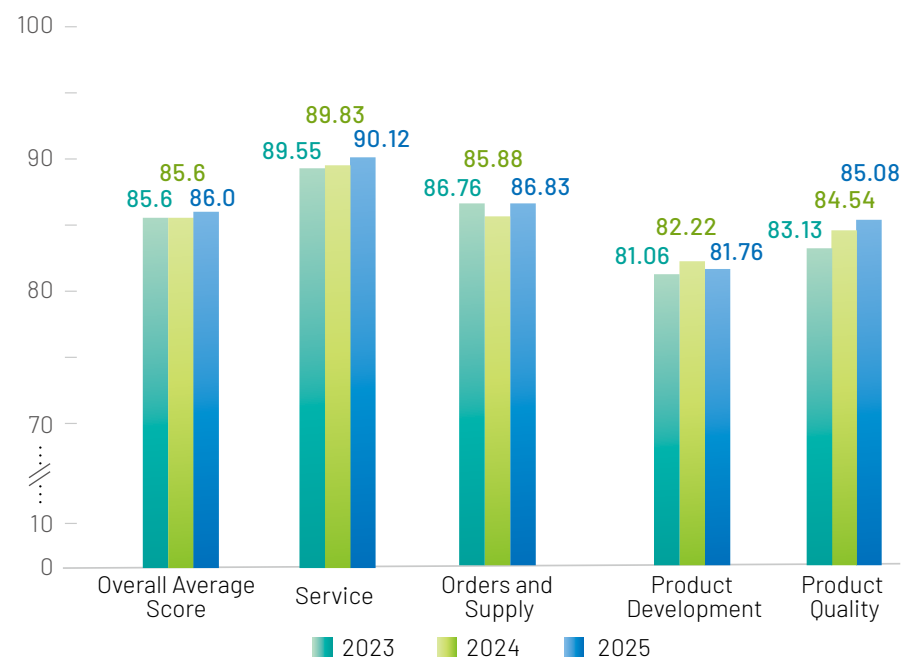
The results of the customer satisfaction survey can serve as a reference for the Company to improve service quality. The Company regularly distributes satisfaction questionnaires to customers every year. Through the collected questionnaires, we will be able to understand customers' needs and suggestions, propose improvement measures through cross-departmental communication, and periodically review the progress and results of improvements. In 2025, a satisfaction survey was conducted with a total of 80 customers. The survey was conducted using customer satisfaction questionnaires, which were divided into four dimensions: service, orders and supply, product development, and product quality. The average score of the questionnaire survey results was 86.0, which slightly improved compared to the previous year, and the overall customer satisfaction remained stable.

💡 Customer Satisfaction Chart



The final survey results show that the score obtained by the Company in the dimension of product development was relatively low, indicating that there is still room for improvement in the Company's product development capabilities. Next is product quality; from 2023 to 2025, the Company's score for product quality has shown a progressive growth trend. However, there was indeed a declining trend in orders and supply. In the future, regarding supply (delivery), we must thoroughly review the factors causing customer dissatisfaction and make the necessary adjustments and improvements. As for the service item, it has consistently been the highest score obtained by the Company, and we must continue to maintain it in the future to provide customers with the most satisfying service.

💡 Customer Satisfaction Score



2.2 Product R&D and Innovation GRI 3-3

Material Topic Management — Product R&D and innovation

Impact	Excellent quality and continuously innovative products are the driving forces for the sustained and stable growth of the industry, the momentum for the Company's progress, and a safeguard for customers. Conversely, poor control leading to inconsistent quality, or a failure to continuously innovate and meet emerging demands from technological progress, will result in diminished orders and loss of customers. This would directly impact corporate operations, subsequently affect suppliers, and ultimately create stagnation across the entire industry.			
Management Objectives	2025 Target Achievement Status:	Short-term Target (1 year or less)	Medium-term Target (greater than 1 year and up to 3 years)	Long-term Target (greater than 3 years)
	1. The number of patent applications in 2025 totaled 12 cases (target achieved). 2. The investment ratio of R&D expenses in 2025 was 4.03% (target achieved). 3. The number of trademark registrations in 2025 increased by 4 cases. (Currently, 12 new applications remain pending approval)	1. The number of patent applications in 2026 increases by 5 cases. 2. The investment ratio of R&D expenses in 2026 is maintained at 5%. 3. The number of trademark registrations in 2026 maintained at 130 cases.	1. The total number of patent applications increases by 15 cases. 2. The investment ratio of R&D expenses is maintained at 5%. 3. The number of trademark registrations is maintained at 130 cases.	1. The total number of patent applications increases by 25 cases. 2. The investment ratio of R&D expenses is maintained at 5%. 3. The number of trademark registrations is maintained at 130 cases.
Management Policy	Upholding the core values of "quality" and "innovation," TBI Motion is committed to continuously responding to market demands by persistently investing in research and development resources and talent cultivation, joining hands with suppliers to become the best partner for customers' high-quality professional manufacturing and solutions.		Commitment	To uphold social responsibility and safeguard human rights, the TBI Motion Group hereby commits to not using conflict minerals illegally mined from the Democratic Republic of the Congo and its neighboring conflict areas.
Evaluation Methods and Mechanisms	1. Mechanism and frequency of routine reviews for topic targets: 2. Execute ISO 9001 international quality management system certification to ensure that our raw materials and accessories pass the chemical analysis for the ten hazardous substances restricted under the EU RoHS directive and the 251 items of SVHC promulgated by REACH in 2025. 3. Through customer satisfaction surveys, confirm whether product quality and innovative products meet customers' needs, and formulate improvement measures or plans based on customers' issues and feedback to make products more competitive.		Remediation and Preventive Measures for Negative Impacts	1. Establish a research and development center to continuously invest in product and technology R&D to create higher value and maintain international competitiveness. 2. Establish online real-time monitoring and periodic review mechanisms to enhance product quality. 3. Offer employee education and training for new products to ensure product quality and reduce hazard risks caused by unfamiliarity with new manufacturing processes. 4. Properly control hazardous substances or other environmental impact factors that may be generated during the R&D process, and select environmentally friendly, non-toxic, and harmless substances as much as possible. 5. Actively comply with regulations related to products and labeling to protect customers' rights and interests.
Grievance Mechanism	Contact: Planning Department Email: Jack_hsu@tbimotion.com.tw			

2.2.1 Product R&D Patents

Improving manufacturing processes and developing new products are key drivers of corporate growth. TBI Motion fully recognizes that any pause in innovation may result in being left behind. We therefore remain fully committed to product R&D and innovation and continuously improve our manufacturing processes, with the aim of developing new markets, increasing production-line capacity, and reducing production costs. The Company's R&D expenses as a percentage of revenue have increased year by year, rising from 2.57% in 2022 to 4.03% during the reporting period. In 2025, the Company was granted six patents overseas and two patents in Taiwan. As of the end of 2025, the Company had obtained a cumulative total of 74 patents granted overseas and 48 patents granted in Taiwan.

TBI Motion regards technological innovation as the core driving force for corporate growth and the key to maintaining competitive advantages. Facing the rapidly changing global market, the Company continuously increases its R&D investment, aiming to achieve the goals of expanding into new markets, enhancing capacity efficiency, and reducing production costs through manufacturing process optimization and new product development. During the reporting period, the Company's R&D investment demonstrated a clear growth trend. The annual research and development innovation amount is consistently maintained above NT\$80 million, and the R&D expenses as a percentage of revenue have climbed year by year, significantly increasing from 3.26% in 2023 to 4.03% in 2025. This data reflects the Company's firm commitment during the industrial transformation period, ensuring that R&D momentum is not constrained by external environmental changes.

The Company has long dedicated its resources to strategic patent planning. Through systematic intellectual property management, we successfully transform our R&D achievements into proprietary corporate assets protected by law. In 2025, R&D innovation achieved significant results:

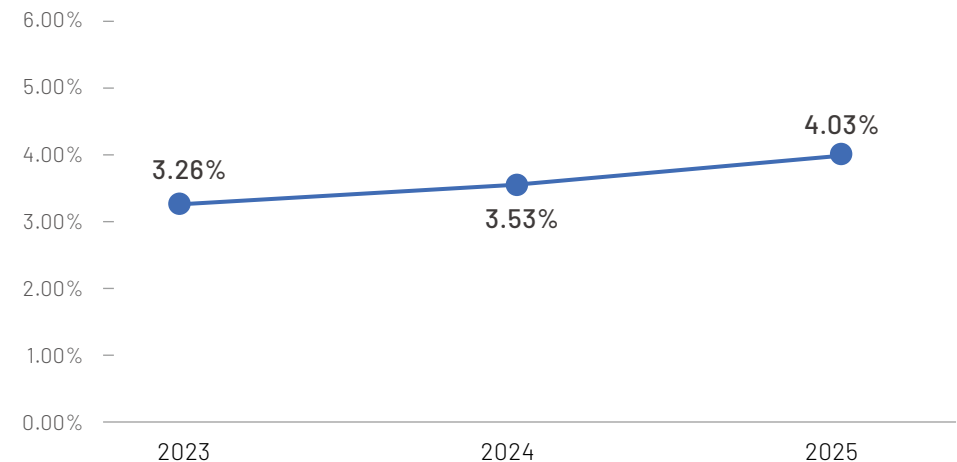
In 2025, the Company obtained a total of **6** international patents and **2** domestic ones.

As of the end of 2025, the cumulative **global valid patents obtained** by TBI Motion have reached **122** cases

Including **74** international patents and **48** domestic ones

Through continuous process optimization and the accumulation of robust R&D momentum, the Company successfully launched high-value precision components, such as planetary roller screws, in 2025, effectively penetrating emerging markets for humanoid robotics and high-end automation. This not only optimized the Company's product portfolio structure, but also established a solid technical barrier and operational resilience under an increasingly competitive market environment.

Chart of R&D Expenses as a Percentage of Revenue



2.2.2 Emphasis on Intellectual Property Rights

With a long-standing commitment to precision transmission technology, the Company safeguards intellectual property as a vital core competitiveness and the foundation for long-term sustainable development. The Company has established a comprehensive "Intellectual Property Management Policy and Process," combining intellectual property protection with the employee R&D incentive system to provide substantive citations and rewards to those whose proposals are approved or who obtain patents. This ensures a governance culture of "innovative development, protection of achievements." Concurrently, the Company strictly regulates trade secret protection and non-infringement declarations and requires all colleagues participating in R&D projects to comply with relevant regulations to ensure that R&D activities advance steadily on the basis of legal compliance.

In terms of execution achievements in 2025, the Company continuously enhanced the implementation of the Taiwan Intellectual Property Management System (TIPS). Within the year, management review meetings were convened in March and August, respectively, and the annual intellectual property policy targets were announced in April. As of the end of October, the R&D units proposed a total of ten patent investigation cases, which were confirmed as low risk and continuously developed after being retrieved and evaluated by the Legal & Intellectual Property Office; the total number of patent applications within the year was eight cases, with a scope covering the governmental and non-governmental projects worldwide. In addition, the Company attaches great importance to talents' professional knowledge and completed the "Patent Infringement Judgment Practice" for R&D personnel and the "Internal Audit Education and Training" for the working group in May and June, respectively. The relevant execution achievements and plans were officially reported to the Board of Directors on November 7, 2025, demonstrating the management's high degree of oversight and commitment to intellectual property.

To strengthen management resilience, TBI Motion has established a rigorous internal audit and risk remediation mechanism. After completing the annual internal audit operations in July 2025, corrective measures targeting the identified deficiencies were immediately initiated at the end of that month. Follow-up verification was completed by the audit team in mid-August to close the cases, in strict alignment with the management cycle. Regarding external cooperation such as industry-academia projects or the employment of experts or consultants, the Company strictly reviews confidentiality and rights attribution clauses to safeguard the intellectual property rights and interests of R&D results. On October 3, 2025, the Company successfully passed the review by the Institute for Information Industry and once again obtained the TIPS:2016 (Level A) certification. This national-level certification not only affirms the Company's professional capability in intellectual property management but also ensures a solid technical barrier and stable development momentum in global market competition.



2.2.3 Green Product Strategy

TBI Motion upholds the philosophy of sustainable design and dedicates itself to the research and development of high-efficiency, low-energy-consumption precision components. Relying on excellent low-friction transmission technology, the Company's comprehensive product portfolio, including ball screws and linear guideways, actively assists downstream customers in significantly reducing power consumption throughout their industrial automation transitions.

In 2025, the Company developed the SFHB series ball screw nuts. By leveraging the compact Type-B end circulation design and the advantages of the heavy-load VR-type specifications, this series achieves high load capacity alongside a lightweight structure. Notably, the SFHB2510 model weighs approximately 34% of the VR2510, drastically reducing the energy consumption required for raw material processing and waste treatment, thereby achieving our objectives of energy conservation and carbon reduction. In addition, the Company developed the smart, self-lubricating safety screw assembly product. This system integrates core technologies in smart monitoring, autonomous lubrication, materials engineering, and safety protection, enabling transmission components to possess the capabilities of self-sensing, self-protection, and lifetime extension. This comprehensively enhances the efficiency and reliability of equipment operations, reduces non-essential downtime, and achieves the goals of power saving and carbon reduction. In the future, the Company will continue to realize its commitment to a green supply chain by achieving product precision and low carbonization, thus creating long-term environmental value for stakeholders.

2.3 Emphasis on Product Quality, Protection of the Environment, Life, and Health GRI 416-1、416-2

TBI Motion passed the ISO 9001:2015 certification in 2024 and maintains high product manufacturing quality through annual review. Concurrently, the Company's products comply with EU RoHS regulations, with no controversial minerals used, and have passed testing for ten hazardous chemical substances under RoHS II. Furthermore, they have met the rigorous requirements of the 251 ECHA SVHC items promulgated by the European Chemicals Agency (ECHA) in 2025, verifying that the products are free of hazardous substances. The products manufactured by the Company have undergone 100% health and safety impact assessments. We carefully safeguard the planet's environment and users' health; adopting non-toxic materials is the only way to safeguard the Earth and ensure the creation of products engineered for true sustainability. In 2025, the Company experienced zero incidents of non-compliance with health and safety regulations for products and services.

Product Assessment Standard	Year and Month of Adopting This Standard	Assessment Frequency	Assessment Dimension	Assessed Product Type
ISO 9001:2015	2024/4	1 cycle every 3 years	Quality management	Steel, plastics, rubber
RoHS 2011/65/ EU and (EU) 2015/863	2024/3	1 cycle every 2 years	Raw materials contain no toxic substances	Steel, plastics, rubber
REACH-ECHA 251 Items Testing	2024/3、2024/12、2025/2、 2025/11	1 cycle every 2 years	Raw materials contain no toxic substances	Steel, accessories

2.3.1 Product Labeling in Compliance with International Regulations GRI 417-2、417-3

The Company provides products to customers with a responsible attitude. Each product is clearly labeled with a serial number and product specifications to facilitate clear verification by customers. To enable customers to clearly identify the manufacturer, each product is printed with the Company's laser label, allowing customers to identify whether the product is manufactured by the Company. Furthermore, during the reporting period, the Company did not have any non-compliance incidents resulting in fines due to products violating product labeling or marketing communication regulations.

2.4 Supplier Management

GRI 2-6、2-24、3-3、204-1、308-1~2、414-1

Material Topic Management – Supplier Management

Impact	TBI Motion regards midstream and upstream suppliers as important partners for co-existence and shared prosperity. Effective supplier management can not only ensure that product manufacturing quality and processes meet customer and legal requirements, but can also expand the positive impact of the corporate production chain on the environment and society, thus jointly achieving sustainable development goals. Conversely, if supply chain management cannot be implemented effectively, it may lead to rising costs, damaged product quality, and even potential implications due to suppliers' violations of human rights or environmental regulations, thus resulting in damage to the Company's operational efficiency and reputation, subsequently affecting stakeholders' rights and interests.			
Management Objectives	2025 Target Achievement Status:	Short-term Target (1 year or less)	Medium-term Target (greater than 1 year and up to 3 years)	Long-term Target (greater than 3 years)
	1. Supplier integrity commitment awareness-raising campaign reached 100%. 2. The achievement rate for qualified supplier evaluation and environmental, safety, and health management assessment reached 100%. 3. The completion rate for signing the certificate of non-use of hazardous substances reached 100%. 4. The proportion of raw material and outsourced suppliers evaluated reached 100%.	1. Supplier integrity commitment awareness-raising campaign reached 100%. 2. The achievement rate for qualified supplier evaluation and environmental, safety, and health management assessment reached 100%. 3. The completion rate for signing the certificate of non-use of hazardous substances reached 100%. 4. The proportion of raw material and outsourced suppliers evaluated reached 100%.	1. Upgrade supplier evaluation standards. 2. Progressively adopt supplier sustainability management self-assessment questionnaires. 3. Adopt a supplier management platform to reduce paper usage. 4. Encourage energy-intensive suppliers to obtain ISO 14064-1 greenhouse gas inventory certification.	
Management Policy	TBI Motion is committed to continuously urging suppliers to abide by business codes of ethics. Through the establishment of procurement management guidelines and supplier audit systems, the Company actively addresses issues such as labor and human rights, safety and health, and environmental protection, with a specific focus on environmental impacts such as energy saving, water conservation, waste reduction, and carbon reduction. This serves to mitigate the social impacts and responsibilities caused by climate change, enable the sustainable circulation of resources, and jointly pursue sustainable corporate operations and growth, thereby creating a win-win sustainable supply chain.		Commitment	Enhance the sustainable management of the supply chain, adopt supplier digital systems, promote a compliant and efficient supply chain system, and join hands with suppliers to progressively build a sustainable supply chain and co-create long-term value.
Remediation and Preventive Measures for Negative Impacts	1. New suppliers: Formulate screening, testing, and selection policies to ensure their adequate performance in quality, technology, and environmental, safety, and health management. 2. Existing suppliers: Establish a monthly evaluation and assessment system to periodically assess and track improvements regarding the management of their social and environmental dimensions in six major aspects. Encourage energy-intensive suppliers to conduct ISO 14064-1 greenhouse gas inventories. 3. Push raw material suppliers to sign conflict mineral declarations based on customers' requirements. 4. Adopt supplier platform systems to promote digitalization.		Evaluation Methods and Mechanisms	Supplier selection and periodic evaluation
Grievance Mechanism	Contact: Procurement Department Email: tbisupplier@tbimotion.com.tw			

2.4.1 Supplier Evaluation

The primary products manufactured by TBI Motion are ball screws, linear guides, ball splines, and single-axis robots. The main upstream suppliers include raw material suppliers, consumable suppliers, and processing factories. The Company implements a local procurement policy, and our main procurement partners are all local suppliers and distributors in Taiwan. In 2025, there were a total of 238 local factories cooperating with the Company. The categories and number of suppliers are shown in the table below:



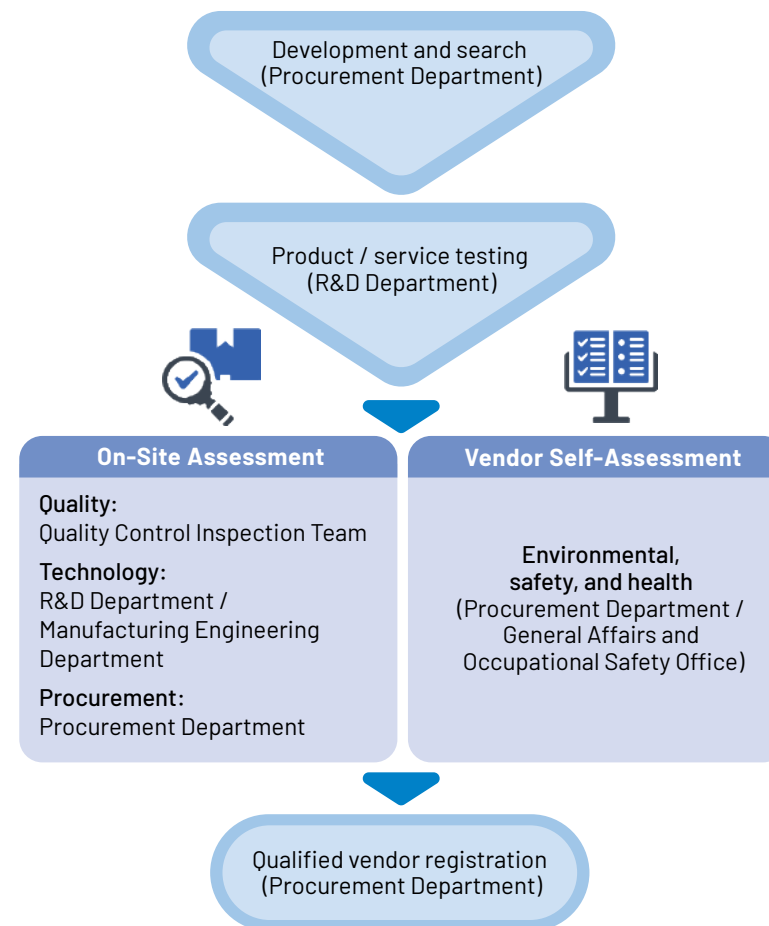
Regarding the selection of new suppliers, the Company mainly evaluates suppliers that provide Category 1 raw materials and materials. Based on the raw materials and materials required for production, the Procurement Department initially evaluates the suppliers' basic information. Following this, the new suppliers provide the samples required for production, which are tested by the R&D Department to confirm compliance with the Company's production requirements. Subsequently, the samples are handed over to the evaluation team for on-site assessment. The assessment dimensions include quality, technology, and procurement.

In 2025, the percentage of **new suppliers screened using environmental and social criteria** was **100%**, with a total of **27 new suppliers fully** included in our environmental and social screening framework.

Furthermore, the Company requires manufacturers to conduct self-assessments. Through on-site evaluations and manufacturers' self-assessments, the Company comprehensively measures suppliers in terms of technical and procurement management, employees' human rights, education and training, occupational safety and health management, environmental management systems, and compliance status. Those who pass the screening are designated as the Company's cooperative partners for the future. In terms of procurement assessment for existing Category 1 and Category 2 suppliers, the Company evaluates them monthly based on factors such as product quality, delivery dates, service content, and packaging of the delivered goods. If any discrepancies are found, suppliers are required to make rectifications within a specified time limit; otherwise, the cooperation will be terminated. Based on the results of the supplier evaluations for this year, three suppliers failed to meet the Company's supplier management requirements, and the partnerships have been terminated after evaluation. The Company will continue to strengthen supply chain management quality and sustainable risk control through supplier evaluation, risk review, and improvement tracking mechanisms.

To achieve the goals of human rights protection and environmental sustainability, TBI Motion has committed to absolutely not using controversial minerals. The Company also requires all suppliers to sign or issue a "Conflict Minerals Policy Statement" prohibiting the use of conflict minerals to realize the sustainable development of the supply chain. In addition, the Company separately conducts hazardous substance surveys at least three times per year for qualified suppliers to demonstrate its emphasis on human rights and the environment regarding raw materials and materials.

💡 Evaluation Process for New Category 1 and Category 2 Suppliers



2.4.2 Supplier Human Rights Due Diligence

TBI Motion incorporates human rights issues into the core of supply chain management, thereby identifying, assessing, and mitigating potential human rights risks. For the current year, the Company conducted human rights due diligence on suppliers for the first time. For the supplier self-assessment questionnaires, we collected a total of 63 valid responses. As this year marks the Company's first time conducting the survey, the risks of each supplier were initially identified, and improvements in suppliers' human rights awareness will be progressively planned in the future. The survey results show that high risk accounts for 38.10%, medium risk for 22.22%, and low risk for 39.68%. The maturity of human rights management in the overall supply chain is 3.41, falling within the medium risk interval. This indicates that suppliers already possess fundamental legal compliance capabilities, but the overall management mechanism is still in the early stages of development.

Supplier Issue Improvement Measures Table for 2025:

Issue	Preventive Measures	Post-Occurrence Remedial Measures	Target Setting	Measure Coverage Rate (Final result, adopted via progressive efforts)
Human Rights Risk Assessment Execution	- Establish a supplier human rights risk assessment mechanism, and periodically conduct human rights due diligence questionnaires to identify high-risk suppliers. - Evaluate the integration of human rights risks into supplier management processes (such as selection or evaluation). - Prioritize risk inventories for potentially high-risk suppliers.	- Regarding identified potential high-risk suppliers, request explanations or proposed improvement measures depending on the situation. - Conduct on-site visits or document review depending on the situation. - Terminate or adjust partnerships for those who fail to improve or refuse to cooperate.	Progressively establish a mechanism for supplier human rights risk assessment.	100%
Human Rights Risk Management Integration	- Evaluate the incorporation of human rights issues into existing risk management or relevant management mechanisms. - Relevant units (such as Procurement) shall collaboratively promote human rights management measures. - Incorporate human rights management into supplier selection and contract renewal conditions.	- Periodically review the execution status of human rights-related management measures; make adjustments as needed. - Provide guidance or re-evaluate cooperation for those who fail to meet management requirements.	Progressively enhance the integration of human rights issues into management mechanisms.	100%
Human Rights Policy and Commitment	- Plan the formulation or review of the Company's human rights policy or relevant regulations. - Require suppliers to sign human rights commitments or codes of conduct. - Conduct human rights-related awareness-raising events or education and training as needed.	- Launch an immediate investigation and require corrective actions depending on the situation for any identified human rights violations. - Evaluate adjustments to subsequent cooperative methods when necessary. - Terminate cooperation for those with material violations or who fail to improve.	Progressively establish human rights policies and relevant management measures.	100%

According to the questionnaire analysis results, the three major issues with higher risks are "Human Rights Risk Assessment Execution," "Human Rights Risk Management Integration," and "Human Rights Policy and Commitment." This mainly reflects that suppliers still have deficiencies in human rights system establishment and management integration. Subsequently, the Company will prioritize these high-risk issues and progressively strengthen supply chain human rights management capabilities through system adoption, education and training, and supplier tier-management mechanisms to mitigate the impacts of potential risks.

03

Environmental Sustainability and Climate Management

3.1 Sustainable Environmental Management

3.2 TCFD Climate-Related Financial Disclosures

3.3 Biodiversity

3.1 Sustainable Environmental Management

3.2 TCFD Climate-Related Financial Disclosures

3.3 Biodiversity

3.1 Sustainable Environmental Management

3.1.1 Energy Management GRI 3-3、302-1、302-3

Material Topic Management – Energy Management

Impact	Through effective energy management, we reduce energy costs, decrease reliance on limited energy sources, mitigate environmental impacts, and comply with relevant regulations, thereby enhancing competitiveness and operational efficiency. Conversely, improper energy management may lead to environmental destruction, social inequality, and health risks.			
Management Objectives	2025 Target Achievement Status:	Short-term Target (1 year or less)	Medium-term Target (greater than 1 year and up to 3 years)	Long-term Target (greater than 3 years)
	1. In 2025, the green electricity usage rate increased by 5.03% compared to 2024.	1. Conduct a comprehensive assessment for ISO 14064-1 Categories 3 to 6 and maintain the target of 1% energy savings. 2. Adopt 1 energy-saving technology project per year.	1. Replace equipment with energy-saving machinery: Phase out old and energy-consuming air compression equipment, and purchase energy-saving models to increase energy use efficiency. 2. Adopt 3 energy-saving technology projects per year over 3 years.	1. The deployment rate of smart monitoring systems for major manufacturing process equipment reaches 80%. 2. Visualize and intellectualize manufacturing process equipment. 3. Energy low-carbonization measures.
Management Policy	TBI Motion incorporates energy management into its environmental management system and promotes relevant measures in accordance with the ISO 14001 energy and resource management standard. Through updated energy-saving equipment, process improvements, and energy usage management, the Company continuously enhances energy use efficiency and reduces energy consumption to achieve energy-saving and carbon-reduction targets, thereby strengthening sustainable operations and the effectiveness of environmental management.		Commitment	Establish an energy management mechanism, continuously enhance energy use efficiency, and optimize energy utilization through technological innovation and employee involvement.
Remediation and Preventive Measures for Negative Impacts	1. Risk identification and management: Periodically assess risks regarding energy disruptions, price fluctuations, and regulatory changes, and formulate contingency strategies. 2. Diversified energy supply: Introduce alternative energy sources such as solar energy to reduce reliance on a single energy source. 3. Emergency response mechanism: Build contingency plans for energy disruptions and equipment abnormalities, such as backup power systems and rapid repair mechanisms. 4. Incident investigation and prevention: Initiate an investigation process when energy-related incidents occur to prevent similar incidents from recurring.		Evaluation Methods and Mechanisms	1. Conduct an energy management audit and target review per year to evaluate whether the annual 1% energy-saving target has been achieved. 2. Periodically conduct energy usage inventories, including energy usage amounts and costs as the basis for efficiency enhancement and improvement.
Grievance Mechanism	Contact: Administration Department Email: tbiadmin@tbimotion.com			

3.1 Sustainable Environmental Management

3.2 TCFD Climate-Related Financial Disclosures 3.3 Biodiversity

As global net-zero emissions and energy transition trends accelerate, the demand for green energy and automated energy-saving equipment continues to rise. TBI Motion is strategically expanding its footprint in the green energy and energy-saving application markets, deepening partnerships with clients in green energy industries, and consistently developing relationships in related sectors such as solar energy, lithium batteries, and electric vehicles, thereby progressively expanding its presence in the green supply chain. Through providing high-efficiency transmission components and automated energy-saving solutions, the Company assists clients in enhancing energy use efficiency and equipment performance, while strengthening corporate low-carbon transition resilience and sustainable growth momentum.

Furthermore, in response to the increased frequency of summer peak power consumption, power restriction risks, and electricity tariff hikes caused by prolonged high temperatures, TBI Motion continuously implements energy management measures. By upgrading energy-efficient equipment, improving manufacturing processes, and optimizing shift scheduling to leverage off-peak electricity pricing, the Company reduces energy costs. Additionally, backup generators have been installed to mitigate the risks of production disruptions and delivery delays caused by power restrictions, thereby enhancing overall operational stability and energy resilience.

TBI Motion continuously responds to the government's energy-saving and carbon-reduction policies, aiming to reduce electricity consumption by 1% annually. Over the years, it has persistently implemented energy-saving improvement measures, enhancing energy use efficiency through various management strategies and equipment optimizations, and has introduced solar power generation systems to reduce reliance on non-renewable energy.

Renewable Energy Usage

TBI Motion continuously invests in renewable energy usage. The main source of green electricity is the solar power generation system installed on the rooftop of the Shulin Plant. In 2025, the self-generated solar power within the plant reached 224,405 kWh. In 2025, the green electricity usage totaled 41,777 kWh, approximately 150.40 GJ, accounting for about 0.2% of the Company's total energy consumption. In addition, the Company obtained Renewable Energy Certificates (RECs) in both 2023 and 2024 as evidence of renewable energy usage; the RECs for 2025 are expected to be obtained by mid-2026. In the future, the Company will continue to implement solar power generation plans across its plants to progressively increase the proportion of renewable energy usage, reduce reliance on traditional energy, and strengthen low-carbon operational management.

In 2025, the total energy consumption was 68,237.62 (GJ), representing an increase rate of 36.05%; the energy intensity was 35.48 (GJ/MNTD), representing an increase rate of approximately 62.31%. This was mainly because the growth rate of energy usage was higher than that of net revenue, resulting in an increase in energy intensity. In the future, TBI Motion will continue to promote energy-saving, carbon-reduction, and energy management measures to enhance energy use efficiency and corporate sustainable competitiveness.

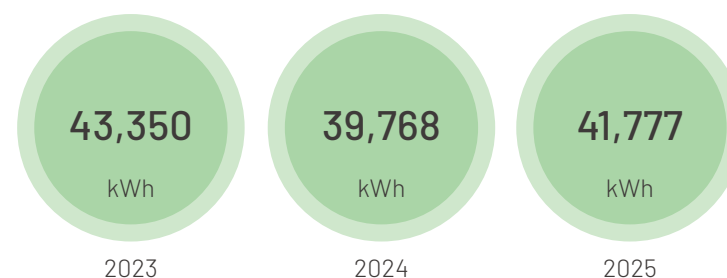
Total Internal Energy Consumption		2023	2024	2025
Non-renewable Energy	Gasoline (GJ)	379.50	240.81	275.12
	Diesel (GJ)	60.17	366.91	575.62
	Purchased Electricity (GJ)	54,285.96	49,406.13	67,236.48
Renewable Energy	Solar Energy (GJ)	156.10	143.20	150.40
Grid Electricity Ratio	%	98.91%	98.50%	98.50%
Renewable Energy Ratio	%	0.3%	0.3%	0.2%
Total Energy Consumption (GJ)		54,881.73	50,156.80	68,237.62
Energy Intensity (GJ/MNTD)		21.34	21.86	35.48

Note: • The heating values of motor gasoline and diesel fuel at the Taiwan operations are calculated based on the Unit Heating Value Table for Energy Products published by the Energy Administration, Ministry of Economic Affairs, at 7,800 kcal/L and 8,400 kcal/L, respectively.

• Energy units are converted based on 1 GJ = 0.2778 MWh.

• Energy intensity (GJ/MNTD) = Total energy consumption (GJ) / Net revenue for the reporting year (MNTD). MNTD represents net revenue in millions of New Taiwan dollars.

Calculated Value of Self-Use Electricity



3.1.2 Greenhouse Gas Emissions GRI 3-3、305-1~305-4

Material Topic Management — Greenhouse gas emissions

Impact	Positive Impact: 1. Reduce carbon emissions, enhance the corporate environmentally friendly image, and strengthen competitive advantages in international markets. 2. Improve energy utilization efficiency and lower operational costs. 3. Strengthen supply chain ESG requirements and increase customer trust and cooperation opportunities. Negative Impact: 1. If poorly managed, the Company may face carbon tax burdens and regulatory non-compliance risks. 2. High carbon emissions will weaken competitiveness for international orders. 3. If the supply chain fails to reduce carbon emissions simultaneously, it may affect partnerships.			
Management Objectives	2025 Target Achievement Status: 1. Complete the first greenhouse gas (GHG) inventory verification. 2. Completed carbon inventory education and training for the Group's carbon inventory contact points.	Short-term Target (1 year or less) 1. Add downstream transportation to emission items. 2. Complete inventories for subsidiaries' Category 1 and Category 2 emissions. 3. Complete the GHG inventory.	Medium-term Target (greater than 1 year and up to 3 years) 1. Reduce carbon emission intensity in 2027 by 2% compared to 2025. 2. Reduce carbon emission intensity by 5% before 2030. 3. Increase inventory items for subsidiaries' Category 3 to 6 emissions.	Long-term Target (greater than 3 years) 1. Complete the Group's inventory and verification. 2. Achieve net-zero carbon emissions by 2050.
Management Policy	1. Establish a transparent and precise carbon inventory mechanism. 2. Keep abreast of the current status and trends of greenhouse gas emissions. 3. Take carbon-reduction actions and progressively lower carbon emissions. 4. Implement emission reduction strategies and continuously optimize carbon management.	Commitment	Continuously promote carbon inventories and carbon-reduction actions to enhance stakeholders' awareness and participation.	

3.1 Sustainable Environmental Management

3.2 TCFD Climate-Related Financial Disclosures

3.3 Biodiversity

Material Topic Management — Greenhouse gas emissions

Remediation and Preventive Measures for Negative Impacts	1. Keep close track of international carbon-reduction technologies, and track international carbon trading and carbon sinks. 2. The Company will continuously track international carbon policies and regulations (such as CBAM, carbon trading markets) to evaluate operational risks and adjust strategies in advance, including: A. Adopting high-efficiency energy-saving equipment and manufacturing process improvements. B. Reviewing the usage ratio of high-emission raw materials and planning alternative solutions. C. Promoting supply chain carbon footprint inventories and collaborative emission reduction plans.	Evaluation Methods and Mechanisms	1. Inventory: Periodically conduct carbon emission inventories and hotspot analyses, including energy usage amounts and energy consumption costs to track energy efficiency and identify potential improvement projects. 2. Adopt energy efficiency analysis tools to review energy usage and carbon emissions per unit of product. 3. Adopt KPI indicators (such as total carbon emissions/revenue and carbon intensity) to track improvement effectiveness. Introduce third-party verification mechanisms to enhance data accuracy and reliability. Effectiveness Evaluation: Continuously track emission reduction results by comparing annual targets with the baseline year; simultaneously integrate internal reviews, third-party verifications, and employee feedback to comprehensively evaluate the effectiveness of actions as the basis for adjusting carbon management strategies in the future. If targets are not met, cause analysis will be conducted and improvement plans proposed to ensure that sustainability goals are achieved as scheduled.
Grievance Mechanism	Contact: Administration Department Email: tbiadmin@tbimotion.com.tw		

TBI Motion has implemented the ISO 14064-1:2018 greenhouse gas inventory system since 2023. In 2025, the Company appointed external consultants to provide guidance and an independent third-party institution to conduct greenhouse gas verification. For 2025, the verification by the independent third-party institution has been completed, and a verification opinion statement has been obtained. The information in the verification opinion statement is disclosed in Appendix 5.4. Enhance the credibility and completeness of greenhouse gas emission data by introducing external verification mechanisms. This aims to improve the completeness, reasonableness, and credibility of carbon inventory data, thus continuously strengthening the Company's greenhouse gas management mechanism and information transparency.

In 2025, the Company's total greenhouse gas emissions were 12,089.26 metric tons, representing an increase of approximately 37.57% compared to 2024, which was primarily due to the addition of new emission sources and the increase in production volume in 2025. Concurrently, the net revenue of the parent-company-only financial statements for 2025 increased by approximately 11.55% compared to 2024, showing that the Company's operational scale continues to grow. Considering the new emission items added in 2025 and the rise in production volume, which resulted in an overall data discrepancy of about 34.19%, the Company re-adjusted and designated 2025 as the greenhouse gas management baseline year as the basis for subsequent carbon-reduction management and target tracking.

In addition, to more accurately keep abreast of other indirect greenhouse gas emissions, the Company conducted inventories of emission sources from Category 3 to Category 6, which were verified by a third party as an important reference for future greenhouse gas reduction and low-carbon management strategies. This year's inventory for other indirect emissions mainly covers Category 3 "Fuel and energy-related activities" and Category 4 "Upstream transportation and distribution." Among these, the emissions from "Fuel and energy-related activities" accounted for the highest proportion, and the main hotspot source within this category was the electricity consumed by suppliers, representing approximately 70% of the greenhouse gas emissions in that category. This indicates that supply chain energy usage management is an important issue for the Company's continuous focus in the future.

3.1 Sustainable Environmental Management

3.2 TCFD Climate-Related Financial Disclosures

3.3 Biodiversity

The Company's greenhouse gas emissions (Category 1 to Category 6) are as follows:

Emission Category	2023		2024		2025	
	Emissions tCO ₂ e	Percentage by (%)	Emissions tCO ₂ e	Percentage by (%)	Emissions tCO ₂ e	Percentage by Gas Type (%)
Category 1: Direct Greenhouse Gas Emissions and removals (Metric Tons CO ₂ e/Year)	386.85	3.91%	421.42	4.80%	439.74	3.64%
Category 2: Indirect Greenhouse Gas Emissions from Imported Energy (Metric Tons CO ₂ e/Year)	7,516.08	76.05%	6,503.66	74.01%	8,852.80	73.23%
Category 3: Indirect Greenhouse Gas Emissions from Transportation	403.10	4.08%	443.05	5.04%	599.81	4.96%
Category 4: Indirect Greenhouse Gas Emissions from Products used by an organization	1,576.77	15.95%	1,419.72	16.16%	2,196.91	18.17%
Category 5: Indirect Greenhouse Gas Emissions association with the use of products from the organization	-	-	-	-	-	-
Category 6: Indirect Greenhouse Gas Emissions from other sources	-	-	-	-	-	-
Total	9,882.80	100%	8,787.85	100%	12,089.26	100%
Category 1 + Category 2 (Metric Tons CO₂e/Year) (A)	7,902.93		6,925.08		9,292.54	
Net Revenue of Parent-Company-Only Financial Statements (Unit: NT\$ Thousand) (B)	2,571,194		2,294,281		2,559,330	
Total Greenhouse Gas Emission Intensity of Category 1 + Category 2 (Metric Tons CO₂e / Net Revenue of Parent-Company-Only Financial Statements)	0.0031		0.0030		0.0036	

Note: • The emission factors for operations in Taiwan are based on the Greenhouse Gas Emission Factor Management Table, Version 6.0.4 announced by the Ministry of Environment, Executive Yuan. The electricity emission factor is based on the 2024 electricity emission factor of 0.474 kg CO₂e/kWh announced by the Energy Administration, Ministry of Economic Affairs. Some emission factors for Categories 3-6 are sourced from the Carbon Footprint Information Platform of the Ministry of Environment and factors provided by individual companies.

• The global warming potential (GWP) values are based on the IPCC Sixth Assessment Report published in 2021. The greenhouse gas types considered include CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃. The operational control approach is used to aggregate greenhouse gas emissions.

Other Indirect Emissions (Category 3-6)

Category	Metric Tons CO ₂ e/Year
Emissions from fuel and energy-related activities (not included in Scope 1 or Scope 2)	2,097.68
Upstream transportation/distribution of goods	97.40
Downstream transportation and distribution of goods	206.13
Employee commuting	285.98
Transportation of customers and visitors	-
Business travel	10.28
Upstream emissions from purchased goods	-
Upstream emissions from purchased capital goods	-
Disposal of waste generated in operations	99.24
Use of leased equipment and assets	-
Procurement of services	-
Total	2,796.71

3.1 Sustainable Environmental Management

3.2 TCFD Climate-Related Financial Disclosures

3.3 Biodiversity

Energy-Saving and Carbon-Reduction Plans GRI 302-4、305-5

TBI Motion's main carbon emissions come from purchased electricity under Category 2, which accounts for approximately 74% of the Company's total greenhouse gas emissions. To strive for a reduction in total greenhouse gas emissions, the Company consistently proposes and implements energy-saving and carbon-reduction plans every year. The energy-saving and carbon-reduction plans proposed during the reporting period and over the past two years, along with their execution results, are summarized below.

Year	2023	2024	2025
Energy-Saving and Carbon-Reduction Plan	Air conditioning energy saving	Replacement of old air compressors	I. Replacement of two 100hp old air compressors; addition of two 100hp air compressors. II. Operation hours adjustment and holiday shutdown for mezzanine air handling units in B1 and C1.
Plan Content	Increase the outlet water temperature of the office chillers, thereby lowering their energy consumption. Adjust temperature setting: Based on actual needs, set the outlet water temperature of the chillers within a suitable range to avoid wasting energy at excessively low temperatures. Optimize operation periods: Reasonably arrange the operation periods of the chillers to avoid running them when the office is not in use or when fewer personnel are present to reduce ineffective energy consumption. For the two 180RT chillers in the office, the chilled water temperature is set at 7 ° C and is expected to be raised to 8 ° C. According to statistics, every 1 ° C increase in chilled water outlet temperature can save approximately 3% of electricity (Source: Industrial Energy Efficiency and Conservation). The annual operating hours for Unit 1 are 2,061 hours, and the annual operating hours for Unit 2 are 976 hours, totaling 3,037 annual operating hours.	Replace old air compressors with poorer energy efficiency to lower the energy consumption of the air compressor group. - Two old air compressors (air supply flow rate 25.33 M³/min) energy consumption 150 KW = 5.92 KW/CMM. - Two new air compressors (air supply flow rate 41.6 M³/min) energy consumption 220 KW = 5.28 KW/CMM. Under the same air supply flow rate, the energy usage of the high-efficiency air compressors decreased by 10.81%. The annual air compression energy consumption of Building B in the plant area can be reduced by 196,224 kWh of electricity.	- Replace old air compressors with poorer energy efficiency to lower the energy consumption of the air compressor: - Two old air compressors, each with air supply flow rate 13 M³/min and energy consumption of 75 KW. - Two new air compressors, each with air supply flow rate 15.18 M³/min and energy consumption of 75 KW. Under the same air supply flow rate, the air compression energy consumption of Building D decreased by 105,120 kWh of electricity. - Operation hours adjustment and holiday shutdown for mezzanine air handling units in B1 and C1: A total of 20 units of 5HP air handling units on the 1st floor of Building B and Building C were originally turned on 24 hours. They were adjusted so that 10 odd-numbered units (1, 3, 5, 7...) operate during working hours from 08:00 to 17:00 (shutdown on holidays). The electricity consumption of air conditioning was reduced by 119,285.4 kWh.
Summer Electricity Savings (kWh/Year)	32,800	196,224	224,405
Energy Savings (GJ/Year)	118.08	706.40	807.85
Carbon Reduction (Tons CO₂e/Year)	16.24	97.13	106.36

Note: The energy savings are calculated by comparing the total electricity consumption for the reporting year with that of the previous year.

3.1.3 Water Resources Management GRI 303-1~303-5

Water Resources Management Policy and Impact Identification

TBI Motion regards water resources as a critical natural resource for corporate sustainable operations. The Company's main water source comes from third-party tap water supplied from the Shimen Reservoir (freshwater, total dissolved solids $\leq 1,000$ mg/L), with no use of groundwater, seawater, or other water withdrawal methods. In 2025, the total water withdrawal was 51.216 (million liters), representing an increase of approximately 14.5% in total water consumption compared to 2024. The main reason was the expansion of production capacity and the growth in the number of employees in 2025, which drove up the demand for manufacturing process water, cooling towers, and domestic water.

Water resources are an indispensable natural resource for TBI Motion. Regarding water resource issues, TBI Motion utilizes the water risk assessment tool of the World Resources Institute (WRI) to identify the Company's water resource risks, and the identification results indicate a low-medium risk. As TBI Motion's plant is situated within the Shulin Industrial Park and the discharged water quality is excellent, there is no significant impact on the local community or ecological environment. In addition, TBI Motion tracks the water resource usage within the plant area by periodically compiling water records, monitoring changes in water use, and reviewing abnormal consumption situations as a reference for subsequent water management, the implementation of water-saving measures, and the evaluation of recycling equipment benefits.

Recycling and Water-Saving Measures

Adhering to the management principles of "water conservation, recycling, waste reduction, and continuous improvement," TBI Motion persistently implements water resource management measures in daily operations and plant management. The Company utilizes water equipment with water-saving labels, such as water-saving faucets. It also lowers unnecessary water resource consumption and continuously enhances water resource use efficiency by strengthening air conditioning regulation management, deploying water storage equipment, and raising employees' water-saving awareness. In 2025, TBI Motion's recycled water volume of air conditioning condensate reached 6.210 million liters, enhancing the benefits of water resource recycling and reducing the demand for raw water consumption. It is expected that in 2026, the process cooling water system will continue to be optimized to improve water-saving efficiency. We have set a target to reduce total water consumption by 5% compared to the previous year and regularly review water-saving performance.

Discharge Water Management and Water Quality Monitoring

TBI Motion's Shulin Plant is not subject to environmental control and does not require an application for a wastewater discharge outlet. The wastewater discharged within the plant is mainly domestic sewage, so the total water withdrawal volume is approximately equal to the total water discharge volume, and discharge management is conducted in accordance with relevant regulations to ensure that discharge operations comply with environmental protection regulatory requirements.

Furthermore, TBI Motion regularly commissions inspection institutions approved by the Ministry of Environment every month to conduct effluent water quality testing, ensuring that the discharged water quality is superior to national standards. The monitoring results in 2025 show that the Company's effluent water quality has consistently met regulatory standards, with various water quality indicators meeting or exceeding these limits. This reflects the exceptional effectiveness of our on-site wastewater management and discharge controls and underscores our commitment to maintaining a stable, high-standard environmental management system.

Discharge Item	2025 Discharge Water Quality (mg/L)	National Effluent Standard (mg/L)
Chemical Oxygen Demand (C.O.D)	27.6	100
Suspended Solids (S.S)	11.3	50

2025 Water Resources Statistics

The statistics for TBI Motion's total water consumption and discharge volume in 2025 are as follows:

Discharge Item	2024 Data (Million Liters)	2025 Data (Million Liters)
Total Water Withdrawal	44.735	51.216
Recycled and Reused Water Volume	6.21	6.21
Total Water Discharge	44.735	51.216
Total Water Consumption	0	0

Through the aforementioned management measures, TBI Motion, under an operational scale with 1,069 employees, has successfully maintained a water usage model characterized by low consumption and high recycling and dedicated itself to fulfilling its sustainability commitment to coexisting with the environment.

3.1.4 Waste Management GRI 306-3~306-5

Waste Management Policy and Value Chain Impact

TBI Motion establishes its waste management guidelines based on the ISO 14001 Environmental Management System, adopts "cherishing energy, reduction at the source, preventing and reducing pollution, and protecting the planet's ecological environment" as its management principles, and integrates waste management into daily operations. The Company is dedicated to promoting a circular economy, mitigating the environmental burden of production processes by reducing resource consumption, strengthening sorting and recycling, and enhancing resource reuse, while identifying and managing potential waste impacts that may arise at each stage of the value chain.

Value Chain Waste Impact and Management Framework

TBI Motion extends waste management to the upstream and downstream value chain, ensuring that resources are properly handled at all stages:

Position in Value Chain	Party Involved	Main Waste Impact	Management Practice
Upstream	Raw material suppliers	Packaging materials	Strengthen supplier management; give priority to suppliers with low environmental impact.
Own Operations	Product and packaging processes, general offices	General waste, recycled materials, resource recyclables	Implement waste reduction, government waste declaration mechanisms, and the ISO 14001 system.
Downstream	Customers and waste treatment contractors	Wood pallets, cardboard boxes	Periodically track and audit outsourced treatment contractors to ensure final disposal is legal and compliant.

Waste Management Mechanism and Reduction Actions

To effectively reduce waste generation, TBI Motion follows its ISO 14001 Environmental, Safety, and Health policy and adopts relevant practices (such as cherishing energy and resource usage, implementing various waste reduction measures, preventing and reducing pollution emissions, and protecting the earth's ecological environment). Through source reduction, process optimization, and resource reuse mechanisms, the Company continuously strengthens waste management performance to mitigate environmental impacts.

In 2025, the generation of waste oil decreased by 5.78% compared to 2024, achieving the annual reduction target. A waste management target for 2026 has been set to enhance resource circulation efficiency and establish goals, with plans to achieve a 3% reduction in the generation of waste anti-rust oil by 2026.

Waste Generation Data Statistics

In 2025, the total weight of TBI Motion's waste was 1,367.049 metric tons, all of which fell under non-hazardous waste, with zero hazardous industrial waste generated. The total weight of waste in 2025 increased compared to 2024, mainly due to the expansion of production capacity and the growth of operational demands, which drove up the generation volume of non-hazardous industrial waste. Furthermore, both the recycling volume and the reuse ratio of non-hazardous industrial waste in 2025 increased compared to 2024. In the future, TBI Motion will continue to implement waste reduction and resource recycling and reuse measures to mitigate its impact on the environment.

The table below shows TBI Motion's waste generation statistics from 2024 to 2025:

Waste Category	Disposal Method	2024 (Metric Tons)	2025 (Metric Tons)
Hazardous Industrial Waste	Outsourced physical treatment / Incineration	0	0
	Outsourced incineration treatment (without incineration power generation)	491.644	795.830
Non-Hazardous Industrial Waste	Contractor acquisition / Material recycling (off-site)	264.668	571.219

3.2 TCFD Climate-Related Financial Disclosures

3.2.1 Climate Governance Structure

The Board of Directors of TBI Motion serves as the highest governing body for climate change and is responsible for approving climate-related policies and monitoring the implementation progress and effectiveness of action plans addressing climate-related risks and opportunities. To enhance the management of climate change issues, the Company has established the Sustainability Promotion Taskforce, with the Chairman serving as the guiding member and the President as the chair. The head of the Human Resources Department coordinates cross-departmental sustainability affairs, manages the Company's ESG issues alongside climate-related risks and opportunities, and is responsible for formulating climate change adaptation and mitigation management plans, integrating internal resources, and setting policies, management guidelines, and promotion plans. These plans are executed upon review and approval by the Board of Directors. In addition, the Environmental Sustainability Taskforce is established under the promotion taskforce, with the relevant department head serving as the convener to execute climate change adaptation and mitigation management plans and to manage operational environmental performance. The Sustainability Promotion Taskforce reports the identification results of climate risks and opportunities and the execution status of response measures to the Board of Directors at least once per year, ensuring that climate change management work is closely linked with the Company's overall governance system.

Board of Directors

Approves and monitors the execution progress and effectiveness of climate plans.

Chairman

Guiding member of the Sustainability Promotion Taskforce.

President

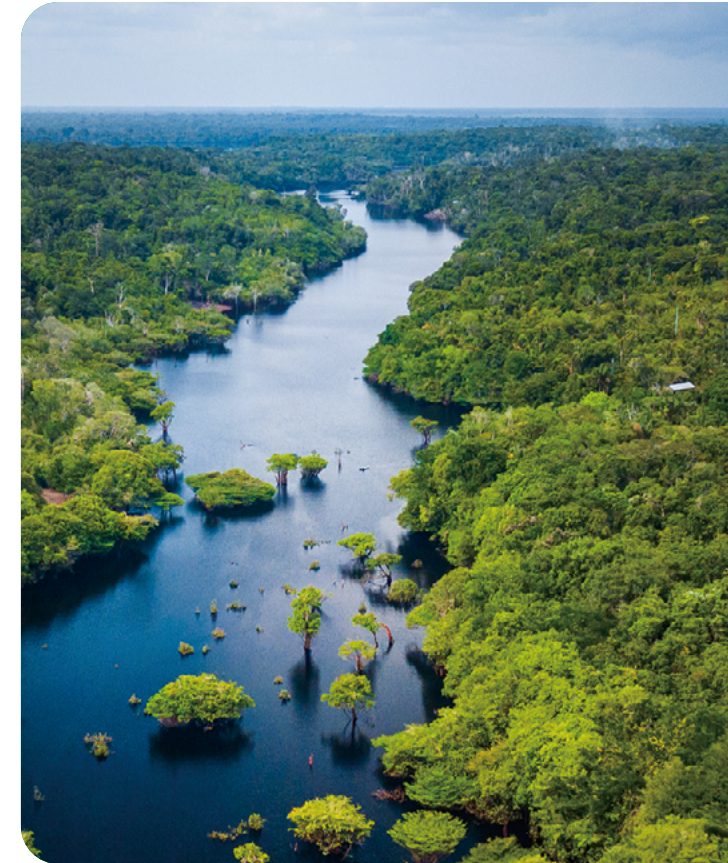
Chair of the Sustainability Promotion Taskforce: Provides strategic promotion advice and guidance, and confirms action plans and KPI targets.

Sustainability Promotion Taskforce

Responsible for the Company's ESG and climate risk/opportunity management, coordinating resources to formulate policies and adaptation/mitigation plans, and promoting the execution of related plans.

Environmental Sustainability Taskforce

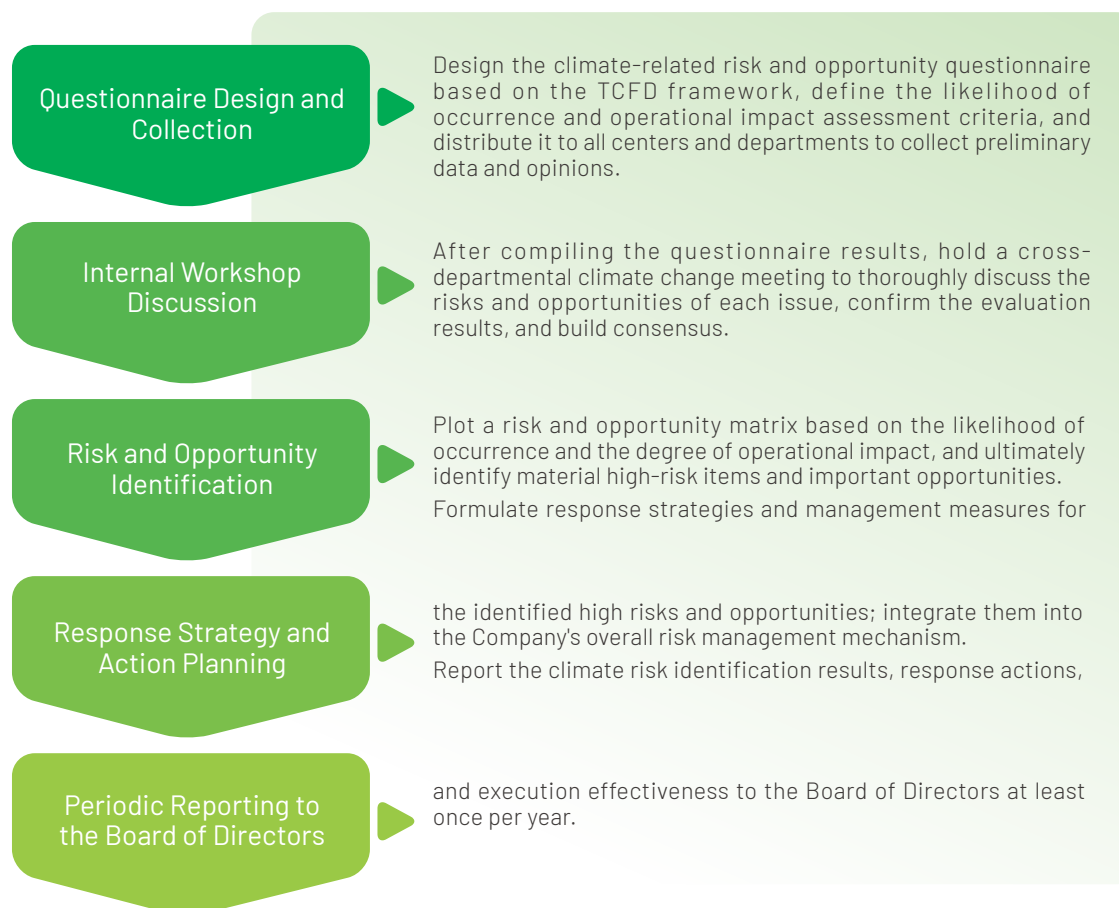
Executes climate change adaptation and mitigation management plans, and manages operational environmental performance.



3.2.2 Identification of Climate-Related Risks and Opportunities

In 2025, the Sustainability Promotion Taskforce designed a climate-related risk and opportunity questionnaire in accordance with the TCFD framework, clearly defining the assessment criteria for the "likelihood of occurrence" and the "degree of operational impact" for each issue. After careful planning, the questionnaire contents were distributed to the R&D Engineering Management Center, Supply Chain Management Center, Production Management Center, Business Management Center, and various departments to collect managerial personnel's perspectives and data, thus establishing a comprehensive preliminary identification foundation. After the questionnaires were collected and preliminarily compiled and analyzed, center and department heads were invited to a cross-departmental discussion meeting and consensus-building session to enhance the identification for climate issues' risks and opportunities. Based on the collected data and collective discussions, and through a comprehensive evaluation of the likelihood of each issue and potential operational impacts, we have ultimately identified six material climate-related issues facing TBI Motion in 2025: two transition risks, two physical risks, and two key opportunities. In response to the identified high-risk items and opportunities, TBI Motion has formulated specific mitigation strategies and management action plans. These encompass preventive controls, adaptive plans, and the proactive development of potential opportunities. Concurrently, the climate change risk management process is integrated into the Company's overall risk management framework, closely linking with finance, operations, and strategic planning, so that climate factors are fully considered during significant decision-making processes. The Company also commits to conducting a dynamic examination of climate issues and a review of response strategies at least once per year, periodically reporting progress and achievements to the Board of Directors. This approach ensures that climate change management efforts can be continuously optimized as the external environment evolves, supporting the achievement of the enterprise's long-term sustainable development goals.

Identification Process for Risks and Opportunities:

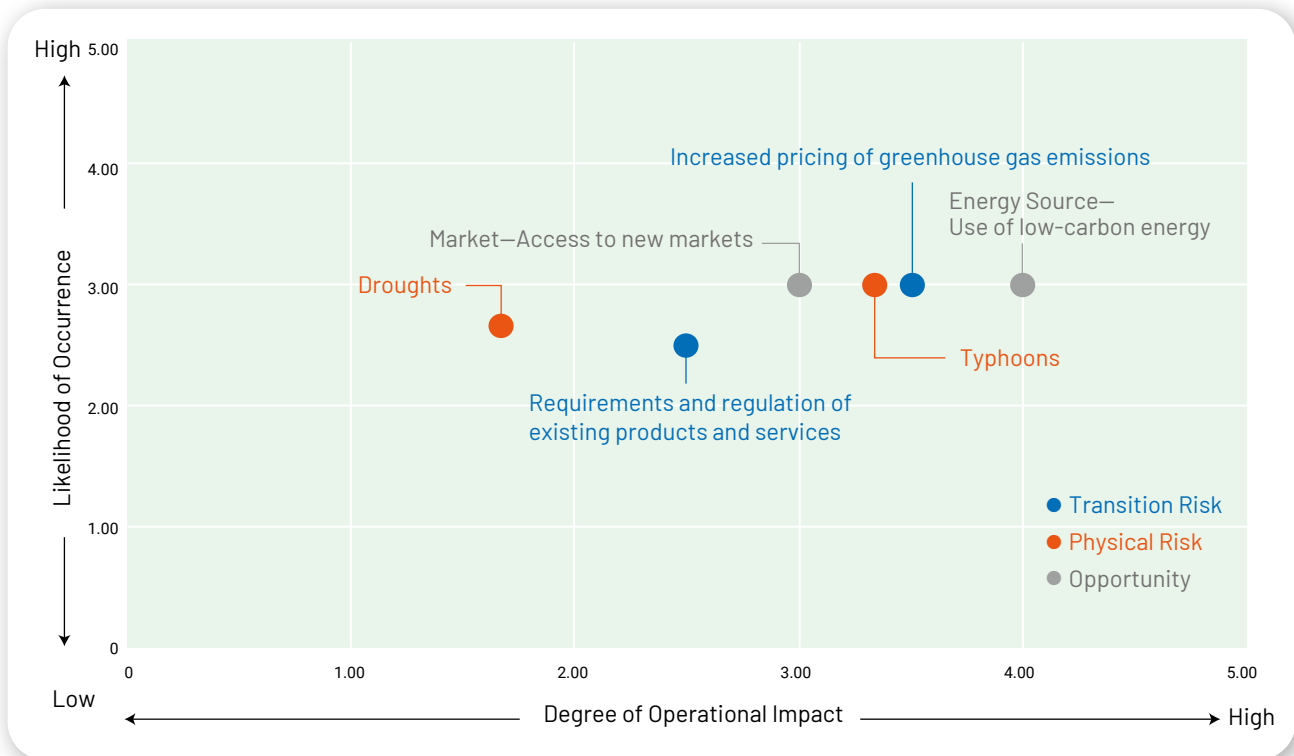


3.2.3 Climate Change Response Strategies

TBI Motion summarized the potential risks and opportunities brought about by climate change based on the questionnaires collected and the analysis of the results. The climate transition risks identified as relatively material to the Company are "Increased pricing of greenhouse gas emissions" and "Requirements and regulation of existing products and services"; the climate physical risks are "Increased severity of extreme weather events such as typhoons and floods" and "Droughts"; and the climate opportunity issues are "Use of low-carbon energy," and "Access to new markets," totaling 2 transition risks, 2 physical risks, and 2 opportunities.

Category	Issue	Term
Transition Risk	Policy and Legal Risk – Increased pricing of greenhouse gas emissions	Medium term
	Policy and Legal Risk – Requirements and regulation of existing products and services	Short term
Physical Risk	Acute – Increased severity of extreme weather events such as typhoons and floods	Long-term
	Chronic – Droughts	Long-term
Opportunity	Energy Source – Use of low-carbon energy	Short-term, Medium term
	Market – Access to new markets	Short-term

Climate Risk and Opportunity Materiality Matrix



Material Climate-Related Risks and Opportunities:

Classification		Climate Issue	Scenario Description	Financial Impact	Estimated Time Horizon	Response Action
Transition Risk	Policy and Legislation	Requirements and regulation of existing products and services	Existing products and services may face changes in demand or compliance costs due to carbon fees, carbon pricing, supply chain carbon-reduction requirements, etc.	Increased operational costs Rising compliance expenditures	Short term (1-2 years)	• Continuously track regulatory trends; strengthen carbon management and product low-carbonization.
		Increased pricing of greenhouse gas emissions	Global carbon taxes and emissions trading systems are gradually expanding, and carbon fees may need to be paid in the future, posing potential financial risks to electricity-intensive processes and self-owned plants' emissions in the future.	Increased operational costs	Medium term (3-6 years)	• Continuously introducing energy-saving and carbon-reducing equipment and conducting process optimizations to lower carbon emission intensity per unit of product and enhance energy use efficiency.
Physical Risk	Acute	Increased severity of extreme weather events such as typhoons and floods	Events such as extreme rainfall, typhoons, and floods may impact plant operations, supply chain operations, and delivery schedule stability.	Work stoppage losses Plant repair and equipment restoration costs Work stoppage losses	Long-term (7 years or more)	• Continuously review disaster prevention measures, equipment spare parts allocation, inventory levels, and supplier backup arrangements.
Physical Risk	Chronic	Droughts	If reduced rainfall, intensified droughts, or restricted water supplies occur, air conditioning and cooling water towers may fail to operate normally, thereby affecting manufacturing processes and production lines that require heat dissipation.	Reduced output Work stoppage losses	Long-term (7 years or more)	• Continuously review water supply risks and backup arrangements.
Opportunity	Energy Source	Use of low-carbon energy	Taiwan's electricity structure will progressively transition to low-carbon energy (such as solar energy and wind power). Building self-owned renewable energy capacities or purchasing Taiwan RECs (T-RECs) can effectively mitigate carbon emissions while cultivating a green brand image and securing regulatory compliance advantages.	Changes in energy expenditures; savings in carbon fees	Short term (1-2 years), medium term (3-6 years)	• Continuously implement solar power generation plans across plant areas; increase the proportion of renewable energy usage through self-installed solar panels. • In 2025, solar power generation was approximately 41,777 kWh, which can reduce the demand for purchased electricity and lower greenhouse gas emissions.
	Market	Access to new markets	International brands and the European Union' s green procurement requirements are becoming increasingly stringent. Those with low-carbon product capabilities and sustainability certifications are more likely to win international bidding projects and gain favor from customers, benefiting their expansion into European, Japanese, and South Korean markets.	Increased revenue	Short term (1-2 years)	• Actively obtain international low-carbon product labels to enhance export competitiveness. • Strengthen carbon-reduction cooperation proposals with international brand clients.

3.2.4 Scenario Analysis and Cost – Increased pricing of greenhouse gas emissions

In response to global climate change trends and the 2050 net-zero emissions target, the Ministry of Environment initiated plans for phased collection of carbon fees. According to TBI Motion's 2024 greenhouse gas emissions, the threshold of 25,000 metric tons of CO₂e for carbon fee levying has not yet been reached, exempting the Company from the first-stage carbon fee collection. Under the global net-zero trend, TBI Motion has also preliminarily estimated the impact of carbon pricing on operations. TBI Motion referenced two scenarios proposed by the International Energy Agency (IEA) in the World Energy Outlook 2021: including the "Stated Policies Scenario" (STEPS) and the "Net Zero Emissions by 2050 Scenario" (NZE). Using the Company's 2023 greenhouse gas emission status as a baseline, we simulated the greenhouse gas emission pathways under each scenario and further integrated the estimated carbon prices of each scenario. As for the Company's Existing Target Scenario, TBI Motion referenced the discussion results of the Ministry of Environment's "5th Carbon Fee Rate Review Committee Meeting," which expects the rate to reach NT\$1,200 to NT\$1,800 per ton after 2030, and thereby set the carbon prices for 2030 and 2050, respectively. Finally, the potential financial impacts that TBI Motion may face after the implementation of carbon fee collection were assessed as a reference for future carbon management strategies and risk control (detailed in the table analysis below).

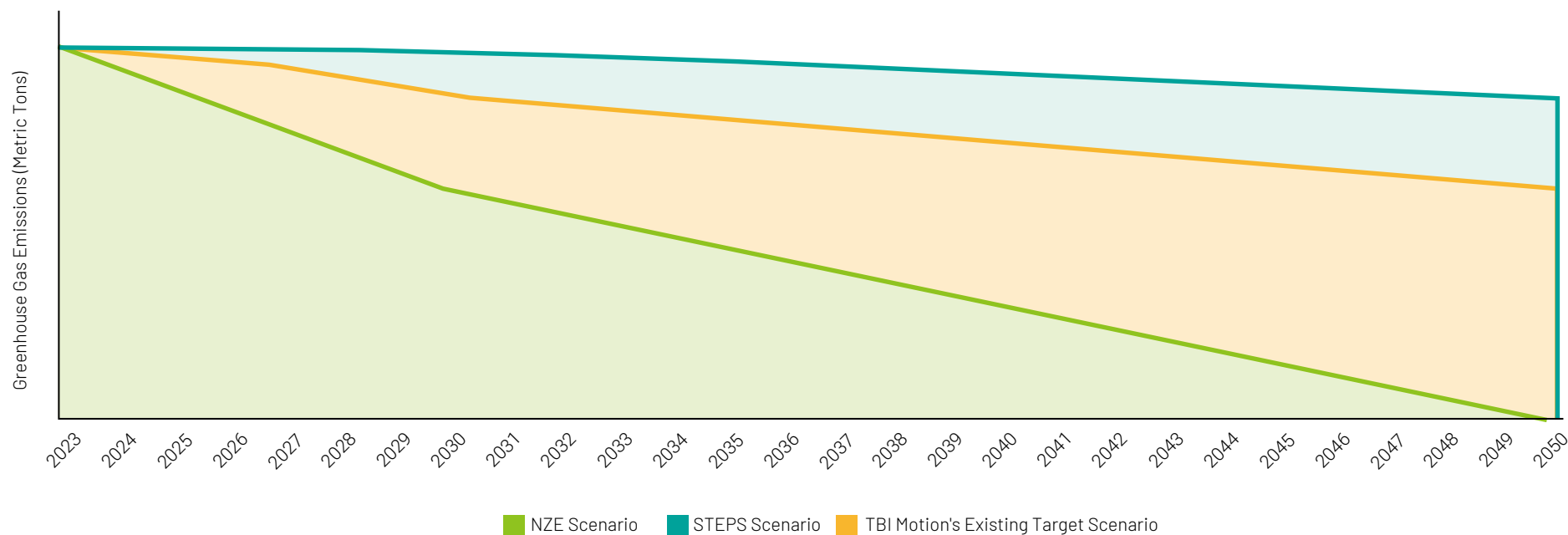
Scenario	TBI Motion's Existing Target Scenario	STEPS Scenario	NZE Scenario
Scenario Description	2027 carbon emissions decrease by 5% compared to 2024 - Reduce carbon emissions by 8% before 2030 - Net-zero carbon emissions by 2050	Under existing policies, the global average temperature in 2100 is 2.6° C higher than pre-industrial levels.	Assess global progress toward achieving the 1.5° C target and other energy sustainable development goals.
2030 Carbon Price (per metric ton)	NT\$1,200 (Estimated by the 5th Carbon Fee Rate Review Committee)	US\$10	US\$90
2030 Carbon-Reduction Target	8%	1.17%	37.64%
2050 Carbon Price (per metric ton)	NT\$1,800 (Estimated by the 5th Carbon Fee Rate Review Committee)	US\$53	US\$200
2050 Carbon Reduction Target	100%	12.72%	100%

Note: • Chung-Hua Institution for Economic Research (CIER) (April 25, 2024). Preliminary conclusions of the 5th Carbon Fee Rate Review Meeting: Designing the carbon fee system by balancing fee rate reasonableness and international trends. CIER [<https://www.cier.edu.tw/news/detail/112501?returnUrl=%2F>]

• USD 1 = TWD 32.54

According to the scenario analysis results of the carbon fee collection system, under the IEA's STEPS Scenario, the carbon fee cost is estimated to be NT\$3.17 million in 2030 due to a more gradual carbon-reduction pathway and lower carbon prices. However, by 2050, the Company is expected to incur carbon fee expenditures exceeding NT\$14.7 million. In contrast, in the NZE Scenario proposed by the IEA, although a carbon fee burden of NT\$18.05 million is expected to be generated in 2030 due to higher carbon prices, no further carbon fees will need to be paid as the net-zero emissions target is achieved by 2050.

Greenhouse Gas Emission Trend Chart under Different Scenarios



Carbon Fee Collection System (NT\$ Million)			
Year	TBI Motion'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	TBI Motion's Existing Target Scenario	STEPS Scenario	NZE Scenario
2030	0.35%	0.11%	0.61%
2050	0.37%	0.5%	0%

Note: The revenue in the base year (2023) was NT\$2,958 million.

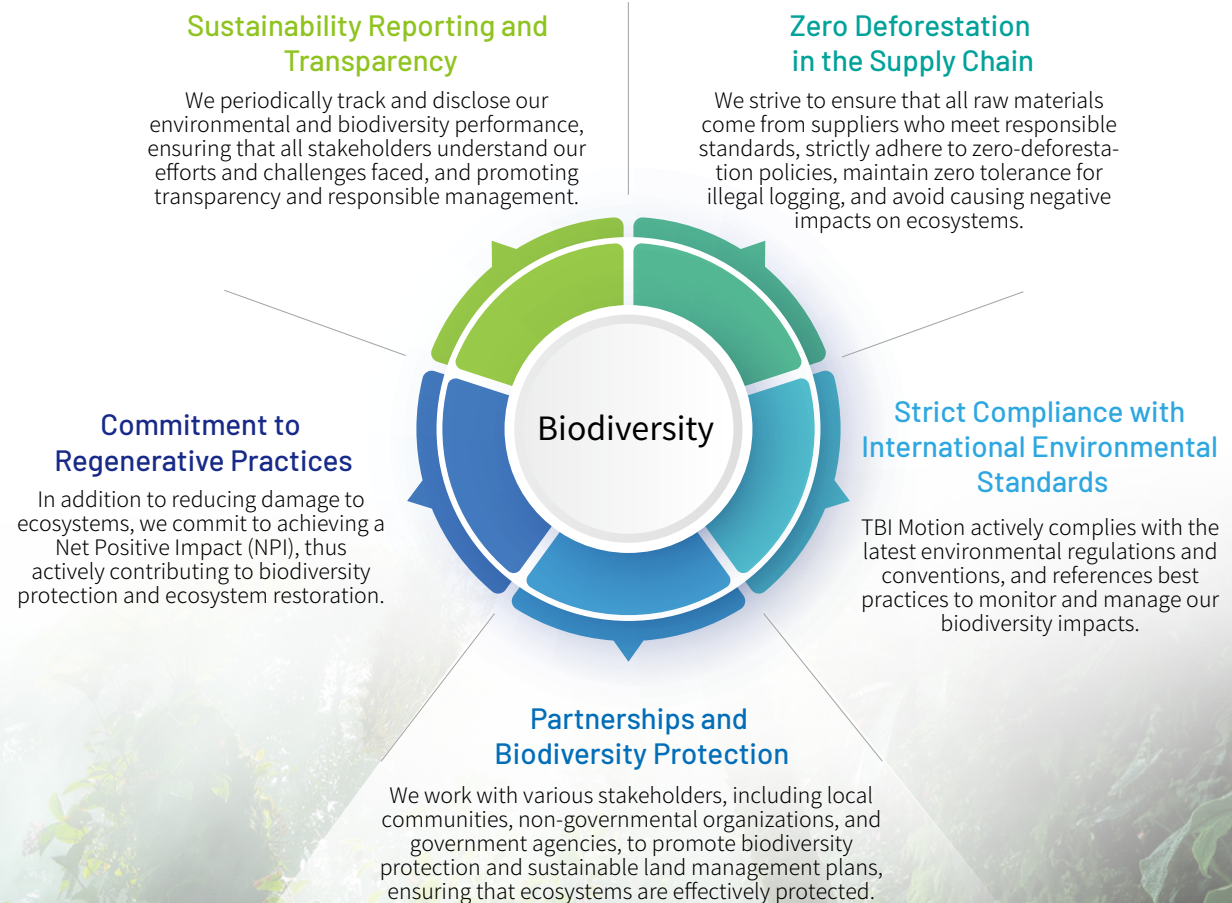
3.2.5 Indicators and Targets

To strengthen climate change management effectiveness, TBI Motion followed the TCFD governance framework to establish a consistent and traceable climate-related indicator system, and established phased medium- and long-term targets to evaluate the effectiveness of climate actions in a quantified manner, thus ensuring that management measures are effectively implemented. Regarding greenhouse gas management, the Company completed the greenhouse gas inventory within the organizational boundaries for 2025 in accordance with the ISO 14064-1 standard, and based on this, formulated progressive carbon-reduction targets and pathways. In addition to carbon emissions, the Company monitors and evaluates key environmental indicators such as water resource management, energy use efficiency, and the proportion of renewable energy adoption. It continuously references international regulatory trends, policy requirements, and industry benchmarking cases to implement a rolling review mechanism and dynamically adjust related indicator targets, ensuring that the established climate goals remain aligned with industry benchmarks and net-zero pathways.

Indicator Dimension	2025 Achievement Status	Target Setting	Corresponding Chapter
Energy management	In 2025, the green electricity usage rate increased by 5.03% compared to 2024.	Through the adoption of energy-saving equipment and process optimization, reduce electricity consumption by 1% annually, thus continuously enhancing energy use efficiency.	3.1.1 Energy Management
Renewable Energy Management	The calculated value of solar power generated in 2025 was 41,777 kWh.	Install on-site solar panels and continuously advance solar power generation plans across plant areas.	3.1.1 Energy Management
Greenhouse Gas Management	The 2025 greenhouse gas inventory has been verified by an independent third-party institution.	Progressively reduce carbon emission intensity per unit of product using 2025 as the baseline year: • Reduce carbon emission intensity in 2027 by 2% compared to 2025, reduce carbon emission intensity by 5% before 2030, and progressively lower overall greenhouse gas emissions through the adoption of energy-saving equipment and the use of renewable energy.	3.1.2 Greenhouse Gas Emissions
Water resource management	The volume of recycled air conditioning condensate in 2025 was 6,210 metric tons.	Enhance water resource use efficiency and reduce water waste through cooling water recycling and reuse, equipment water-saving improvements, and water usage management measures.	3.1.3 Water Resources Management
Waste management	Waste management: Reduce the generation of waste oil by 5%.	Waste management: Reduce the generation of waste anti-rust oil by 3%.	3.1.4 Waste Management

3.3 Biodiversity GRI 101

TBI Motion is paying close attention to the latest global trends in biodiversity and forest protection, and fully responds to 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 incorporates ecological protection into the core issues of corporate sustainable development, views it as an important action to promote environmental protection, and is dedicated to avoiding any negative impacts on these fragile ecosystems. In the future, TBI Motion will further strengthen information disclosure related to biodiversity and plans to disclose our risk management and opportunities in biodiversity protection in accordance with the Taskforce on Nature-related Financial Disclosures (TNFD) framework. Through these disclosures, we will continuously enhance transparency and strengthen the Company's leadership role in sustainable development.



04

A Harmonious and Prosperous Society

4.1 Human Rights Due Diligence

4.2 Talent Attraction and Retention

4.3 Talent Cultivation

4.4 Occupational Safety and Health

4.5 Social Public Welfare

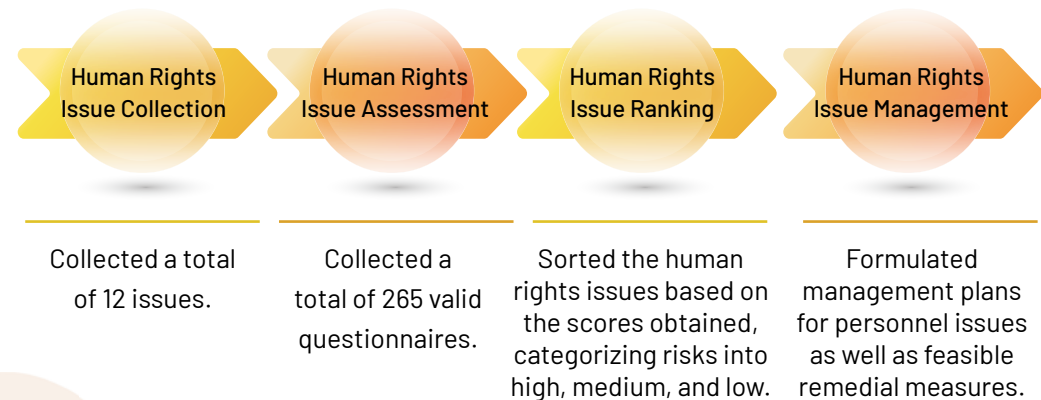
4.1 Human Rights Due Diligence GRI 2-23~2-25

TBI Motion adopts its "Human Rights Policy" as the highest guiding principle for human rights governance. The Company values employee human rights and supports and upholds fundamental human rights such as the "United Nations Universal Declaration of Human Rights (UDHR)," the "United Nations Global Compact (UNGC)," and the "International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work," striving to create a dignified, diverse, and equal work environment.



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

In 2025, the Company conducted human rights due diligence, targeting regular employees as survey participants. A questionnaire was used to survey the Company's human rights risk issues and to understand the likelihood of occurrence, along with the scale and scope of impact, for various human rights issues as judged by the Company's employees, thereby assessing the potential degree of impact. The identification process for human rights risk issues is as follows:



4.1.1 Survey Methodology for Human Rights Issues

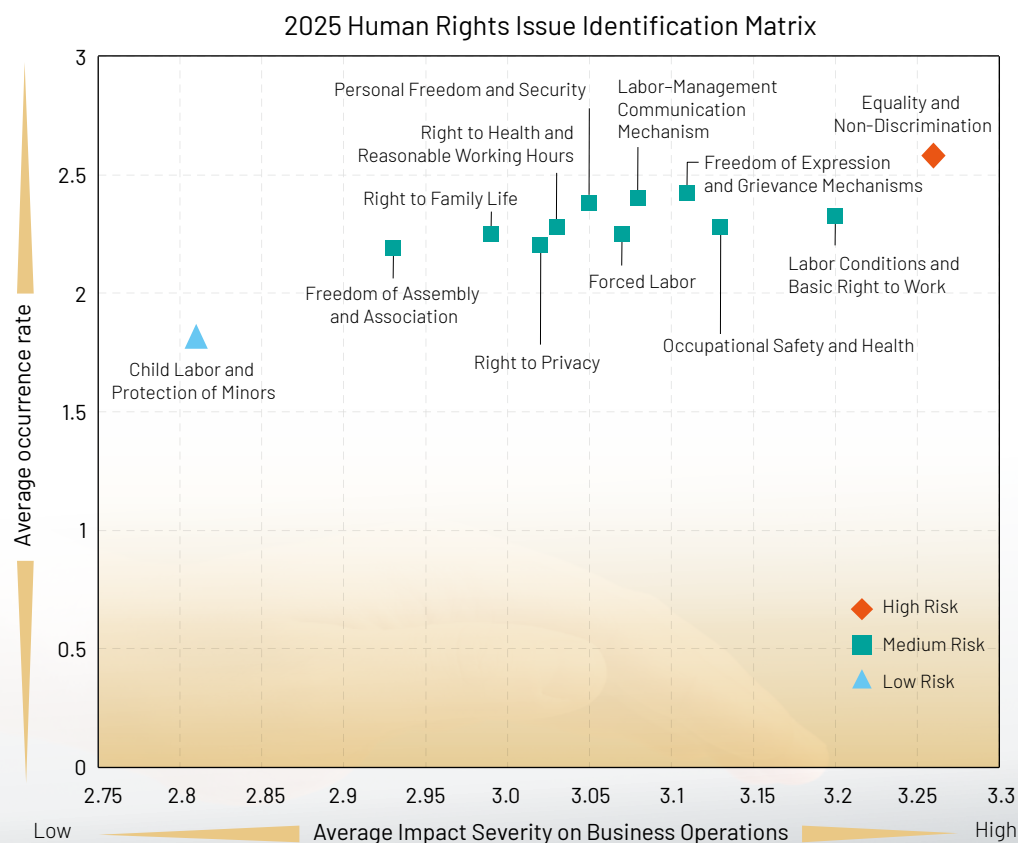
Upon reviewing the survey results from the previous year and considering that the nature of certain human rights issues was similar, the relevant dimensions were consolidated for 2025, and the survey dimensions were adjusted from 15 items to 12. After the adjustment, the main human rights risks related to corporate operations and employee rights remain covered, which helps enhance clarity for respondents, the effectiveness of analysis, and subsequent tracking for improvements.



Human Rights Issue Dimension	Negative Impact Description	Risk Classification
Equality and Non-Discrimination	Situations of unfair treatment in recruitment, appointment, promotion, or salary decisions due to factors unrelated to professional competence.	High
Freedom of Expression and Grievance Mechanisms	Situations where an effective grievance or whistleblowing mechanism is not established, or where retaliation is taken against a whistleblower.	Medium
Labor Conditions and Basic Right to Work	Situations where working hours, salaries, or labor conditions fail to comply with legal regulations.	Medium
Labor-Management Communication Mechanism	Situations lacking effective labor-management communication or periodic labor-management meeting mechanisms.	Medium
Personal Freedom and Security	Situations where misconduct such as threats, violence, workplace bullying, or sexual harassment occurs in the workplace.	Medium
Occupational Safety and Health	Situations where sufficient safety training, protective equipment, or hazardous substance management measures are not provided.	Medium
Right to Health and Reasonable Working Hours	Situations where a reasonable rest system is not provided or long-term excessive working hours affect health.	Medium
Forced Labor	Situations involving mandatory overtime without consent, withholding of identification documents, restriction of movement, or other involuntary work arrangements.	Medium
Right to Family Life	Situations where family-care-related measures are not provided in accordance with the law, or where long-term overtime affects employees' family lives.	Medium
Right to Privacy	Situations where insufficient information management or information security measures lead to the leakage of employees or stakeholders' personal data.	Medium
Freedom of Assembly and Association	Situations restricting employees from participating in or organizing labor unions according to the law, or giving differential treatment to participants.	Medium
Child Labor and Protection of Minors	Situations involving the illegal employment of individuals under the legal age or arranging for minors to engage in hazardous work.	Low

The questionnaire evaluates human rights issues based on two key dimensions: "degree of impact" and "likelihood of occurrence." By calculating the aggregate average score for each issue, we prioritize and categorize the human rights risks into three distinct levels: high, medium, and low.

Human Rights Issue Identification Matrix



4.1.2 Management and Remedial Measures for Human Rights Risk Issues

Management and Remedial Measures for High-Risk Human Rights Issues

According to the identification results, only the following one issue is classified as high risk in this human rights issue assessment:

Human Rights Risk Issue	• Equality and Non-Discrimination Situations of unfair treatment in recruitment, appointment, promotion, or salary decisions due to factors unrelated to professional competence.
Preventive Policy	• Establish open and transparent performance evaluation standards with professional competence, performance, and job requirements as the primary evaluation criteria. • Establish grievance and investigation mechanisms to promptly accept, verify, and handle cases of suspected unfair treatment.
Remedial Measures	• Periodically audit employees' attendance. • Formulate employee promotion evaluation measures.
Tracking Indicators	• The proportion of promotion and salary adjustment cases matching performance evaluation results reaches 62.83% or above. • Zero employee grievance cases.

4.2 Talent Attraction and Retention GRI3-3

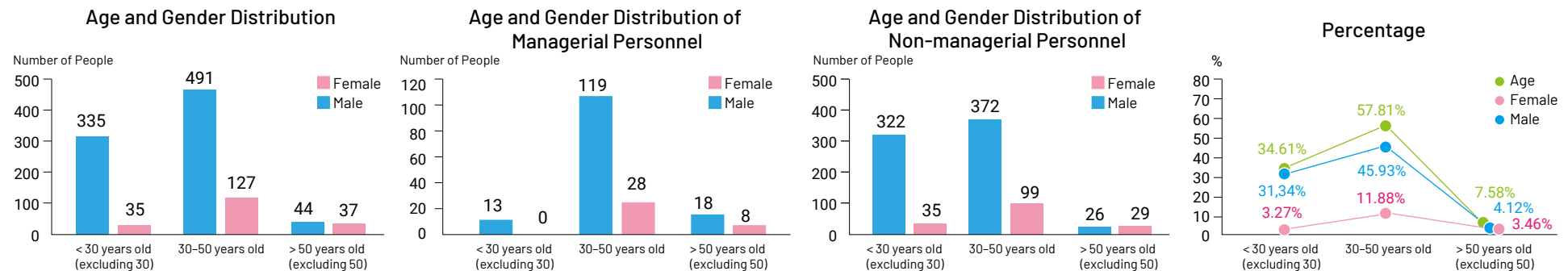
Material Topic Management – Talent Attraction and Retention

Impact	Through diverse recruitment policies and a comprehensive employee compensation system, the Company can ensure its operational momentum. A stable supply and retention of manpower are fundamental prerequisites for the Company's continuous operation and growth. Continuous and effective talent recruitment and retention can increase employees' loyalty and cohesion, while helping establish a healthy workplace and enhancing employees' well-being. If the Company fails to continuously recruit and retain talent, it will not only harm employees' physical and mental health due to overtime work, causing bodily injury, but the lack of new recruits will also prevent the organization from acquiring new ideas and gaining the driving force for progress. This will restrict production capacity, making it impossible to satisfy customer demands, and may further impair stakeholders' rights and interests.			
Management Objectives	2025 Target Achievement Status:	Short-term Target (1 year or less)	Medium-term Target (greater than 1 year and up to 3 years)	Long-term Target (greater than 3 years)
	Average monthly turnover rate at 1.91%	Average monthly turnover rate below 2.8%	Average monthly turnover rate below 2.5%	Average monthly turnover rate below 2.0%
Management Policy	We conduct performance evaluations three times a year, with fixed performance-based salary adjustments and promotions every September, to ensure that the compensation provided by the Company aligns with the principles of external, internal, and individual equity. We recruit employees through an open selection process based on the principle of equality and do not use factors unrelated to work such as race, class, language, political affiliation, gender, sexual orientation, age, marital status, disability, or past labor union membership as evaluation criteria for recruitment selection. We place the right talent in the right positions, recruit diverse professionals, and provide humanized management and development systems.			Commitment Continue to uphold the spirit of caring for employees; strive to enhance employees' sense of belonging and well-being.
Remediation and Preventive Measures for Negative Impacts	Adjust performance evaluations to be conducted twice per year with performance-based salary adjustments in April and promotion in September, to ensure that the compensation provided by the Company aligns with the principles of external, internal, and individual equity. Continuously provide employees with personal learning and growth opportunities to assist with career development, and examine their competencies to identify competency gaps for targeted training, thus strengthening their individual professional capabilities. Monthly translation personnel conduct monthly routine walkthroughs to assist management personnel with communication with migrant workers and to help them express their opinions.			Evaluation Methods and Mechanisms Regular monthly meetings to review employee turnover rates, recruitment progress, and methodologies. Regular annual salary adjustments, performance evaluations, and promotions.
Grievance Mechanism	Contact: Human Resources Department Email : tbihrr@tbimotion.com.tw			

TBI Motion's plant is located in the Shulin District, and we are continuously seeking exceptional talent to drive our business forward. Regarding the selection of talent, we will never tolerate unequal treatment due to gender, race, religious belief, or any identity factors. Although the geographical location of the Company is inconvenient for transportation, upon the completion of the future Tucheng-Shulin Metro Line, the MRT station will be accessible within approximately a five-minute walk from the Company, which will significantly improve the current transportation inconvenience.

4.2.1 Manpower Structure of Employees and Dispatched Workers GRI 2-7、2-8、405-1、406-1

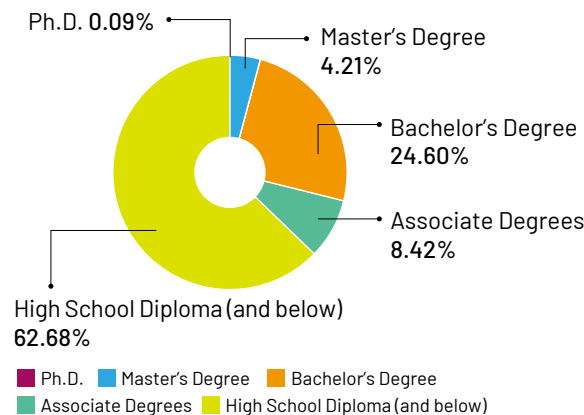
At the end of 2025, the number of employees in the Company was 1,069. As the Company is in the manufacturing industry, manpower demands are predominantly for production-related operations; thus, most applicants are male. This in turn affects the gender ratio of employees. However, there is absolutely no gender discrimination in the employment of personnel. The number of discrimination cases occurring in 2025 was zero.



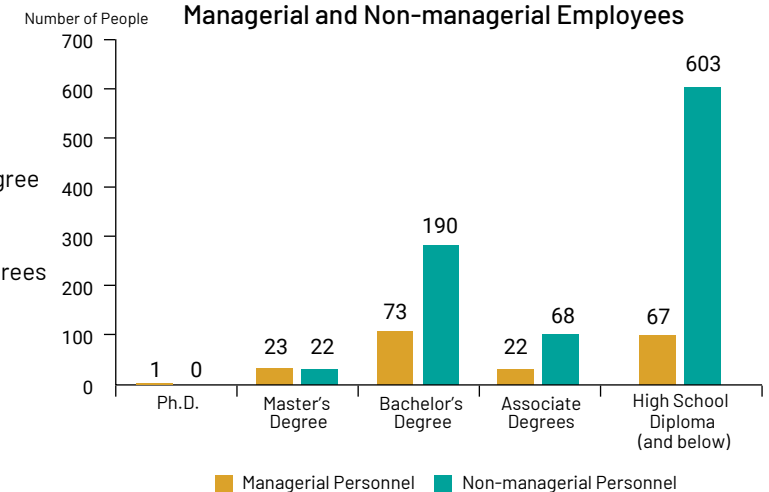
In addition, the Company has employed 13 employees with disabilities, accounting for approximately 1.22% of the total number of employees. Among all employees, migrant workers account for 392 persons, representing approximately 37% of the total employee headcount, with the majority coming from Vietnam, Thailand, and the Philippines.

The Company does not adopt educational background as the sole evaluation criterion for the employment and promotion. The educational backgrounds of the Company's employees are diverse, encompassing high school diplomas (and below), associate degrees, bachelor's degrees, and master's degrees. In addition to observing employees' routine performance, including professional dedication, responsibility, and learning capabilities, we consider their interpersonal and problem-solving skills. Comprehensive evaluation results serve as the definitive benchmark for identifying high-potential employees to be nurtured for the Company's future leadership pipeline.

2025 Educational Background Distribution of Employees



Educational Background Distribution of Managerial and Non-managerial Employees



During the reporting period, the educational background structure of the Company's employees was mainly composed of employees with high school diplomas (and below) (including migrant workers and disabled employees), who mainly engaged in production line operations and facility maintenance. The remaining employees holding associate degrees (and above) are mainly deployed across core functional areas, including production, sales, research and development, and administrative management. Furthermore, regarding dispatched workers, the Company currently has 2 cleaning personnel and 6 security guards. All of them are dispatched to work at the Company by cleaning and security companies, and they accept work tasks assigned by the Company.

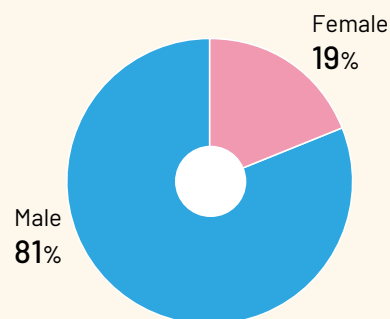
Employment Status of Employees

During the reporting period, the Company had 972 regular employees, accounting for 90.93% of the total workforce, and 97 temporary employees, accounting for 9.07% of the total. These temporary employees are all industrial-academic collaboration interns. Upon completion of the collaboration program, and depending on their willingness and circumstances, a total of eight interns transitioned into full-time regular employees in 2025.

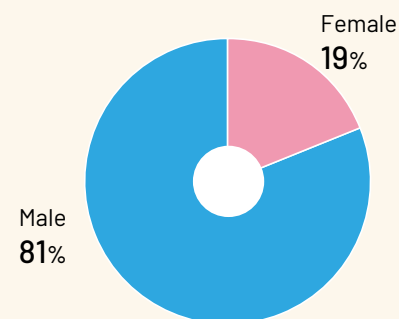
Gender	Employment Contract		Employment Type		
	Regular Employees (Non-fixed term)	Temporary Employees (Fixed term)	Full-time (Working 40+ hours per week)	Part-time (Guaranteed under 40 hours per week)	Non-guaranteed Hours
Male	790	80	790	0	80
Female	182	17	182	0	17
Total	972	97	972	0	97
Proportion	90.93%	9.07%	90.93%	0%	9.07%

Note: Both "Temporary Employees (Fixed term)" and "Non-guaranteed Hours" categories in this table comprise exclusively industrial-academic collaboration interns, totaling 97 individuals in 2025.

Gender Distribution of Regular Employees



Gender Distribution of Full-Time Employees



Female Male

4.2.2 New and Outgoing Employees GRI 401-1

In 2025, benefiting from the recovery of the overall economic environment, as well as the completion of the Company's new product research and development and its progressive introduction into the market, which generated a positive contribution to revenue, the organizational manpower demand was driven upward. Furthermore, regular monthly meetings were held to review employee turnover rates, recruitment progress, and methodologies. Through regular annual salary adjustments, performance evaluations, and promotions, the number of new hires was significantly higher than the number of outgoing employees, while the turnover rate decreased further compared to the previous year. As a result, the overall manpower structure continuously improved. During the reporting period, new employees were predominantly males under 30 years old, totaling 232 persons. Regarding outgoing employees, males under 30 years old were the most numerous, totaling 77 persons, followed by males aged 30-50, totaling 68 persons.

Annual New Employees

The Company's new employees in 2025 increased from 111 persons to 474 persons, and the recruitment rate rose from 14.21% to 44.34%. As the Company continuously expands its business territory and scales up its operations, talent demand has risen concurrently; therefore, various talent recruitment and employment measures were actively taken to enrich the organization's human resources. The increase in the recruitment rate reflects the Company's effective talent attraction and recruitment mechanism. This supports the business development needs of various departments through the timely recruitment of manpower and strengthens the organization's overall operational effectiveness and growth resilience.

Annual Turnover

This year, the total number of outgoing employees decreased from 232 to 190, a reduction of 42. Under the circumstances where the total number of employees grew from 781 to 1,069, the overall turnover rate still declined from 29.71% to 17.77%. This demonstrates that the Company has achieved significant results in human resource management and employee retention. As the organizational scale expanded, employee stability increased concurrently, helping to lower recruitment and training costs while maintaining operational efficiency and talent competitiveness.

Year	2024				2025			
Gender	Male		Female		Male		Female	
Age/Item	Number of People	New Hire Rate	Number of People	New Hire Rate	Number of People	New Hire Rate	Number of People	New Hire Rate
< 30 years old	53	23%	6	21%	232	22%	35	3%
30-50 years old	39	11%	10	9%	168	16%	28	3%
> 50 years old	2	7%	1	4%	8	1%	3	0%
Subtotal	94	15%	17	10%	408	39%	66	6%
Total Turnover	111				474			
Total Headcount	781				1069			
Total Turnover Rate	14.21%				44.34%			

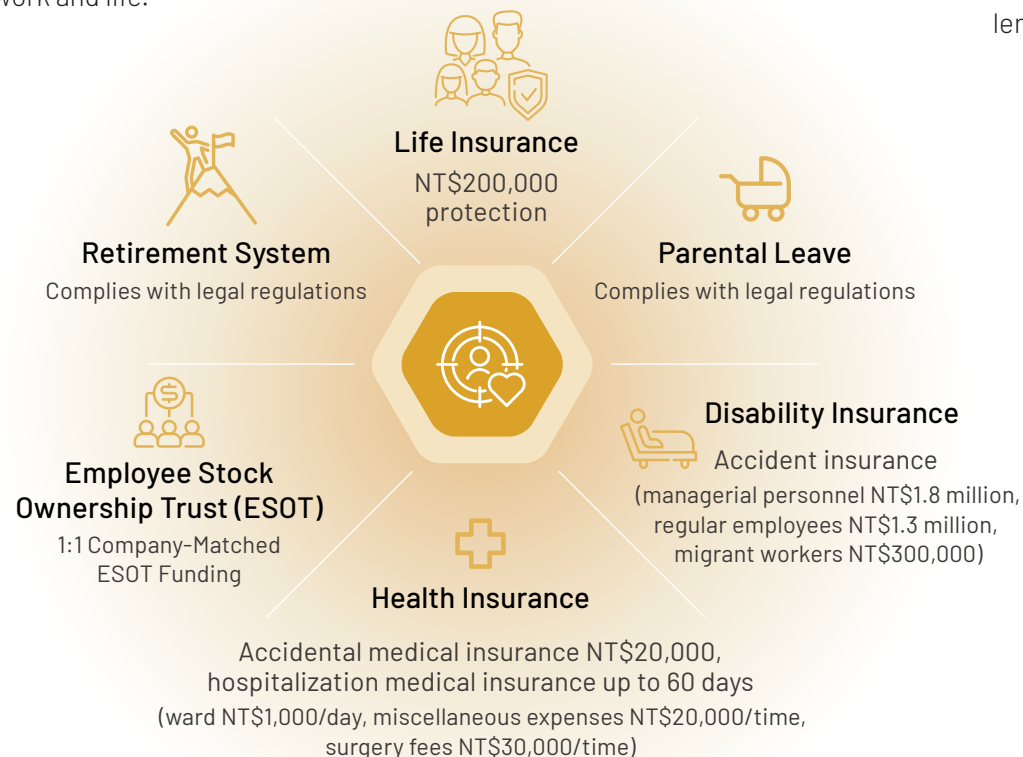
Year	2024				2025			
Gender	Male		Female		Male		Female	
Age/Item	Number of People	Turnover Rate	Number of People	Turnover Rate	Number of People	Turnover Rate	Number of People	Turnover Rate
< 30 years old	94	41%	16	55%	77	7%	15	1%
30-50 years old	88	25%	28	24%	68	6%	21	2%
> 50 years old	5	17%	1	4%	7	1%	2	0%
Subtotal	187	31%	45	27%	152	14%	38	4%
Total Turnover	232				190			
Total Headcount	781				1069			
Total Turnover Rate	29.71%				17.77%			

Note: Total Turnover ÷ Total Headcount × 100%

4.2.3 Employee Benefits and Employment Rights GRI 401-2、GRI 402-1

TBI Motion is dedicated to offering our workforce a comprehensive and competitive benefits package. Retaining outstanding talent and fostering a shared vision for growth remains our core commitment. In addition to providing basic traditional festival bonuses, birthday cash gifts, wedding and funeral subsidies, and on-the-job continuing education subsidies, the Company has further planned a comprehensive insurance and protection system, including NT\$200,000 coverage for employee life insurance, a NT\$20,000 subsidy for accidental medical insurance, hospitalization medical benefits of up to 60 days, and complete accident insurance protection, to provide more thorough support and protection in all dimensions of employees' work and life.

There are also many other benefits, such as annual free employee health checkups, free lunches, and overtime meals. By providing healthcare and meal support, the Company mitigates employees' life burdens and enhances care and convenience throughout their working hours. The above benefits aim to recognize employees' dedication to the Company, thereby strengthening their commitment to jointly enhancing overall operational performance. Furthermore, in the event of employment termination due to operational requirements or redundancies resulting from significant organizational changes, the Company strictly adheres to Article 16 of the Labor Standards Act. All affected employees are granted notice periods commensurate with their length of service.



Tenure of 3 months or more but less than 1 year:
A minimum of 10 days' prior notice shall be given.



Tenure of 1 year or more but less than 3 years:
A minimum of 20 days' prior notice shall be given.



Tenure of 3 years or more:
A minimum of 30 days' prior notice shall be given.

4.2.4 Parental Leave GRI 401-3

TBI Motion values the balance between employees' work and family life and holds a supportive and encouraging attitude toward employees applying for unpaid parental leave. Through benefits such as childbirth cash gifts from the Welfare Committee, the Company expresses its care for employees forming families and raising children, and continuously creates a friendly work environment to support employees to comfortably take care of their families during the childcare stage, thus reducing conflicts between work and family and further promoting talent retention and long-term organizational development.

In addition to implementing the unpaid parental leave system according to the law, the Company assists employees in connecting with nearby kindergarten resources and provides favorable plans for employees' children to attend. This helps mitigate the childcare burden for employees, supports them in comfortably balancing family care needs during the childcare stage, and contributes to building a friendly and supportive work environment.

Item	Male Employees	Female Employees	Total
Total number of employees entitled to parental leave in 2025 (A)	23	18	41
Total number of employees who actually took parental leave in 2025 (B)	2	5	7
Total number of employees expected to return to work after completing parental leave in 2025 (C)	2	5	7
Total number of employees who returned to work in 2025 after completing parental leave in 2025 (D)	2	5	7
Total number of employees who returned to work in 2024 after completing parental leave in 2024 (E)	6	9	15
Total number of employees who returned to work after completing parental leave in 2024 and remained employed 12 months after their return (F)	4	9	13
Parental leave application rate (B/A)	9%	28%	17%
Return-to-work rate (D/C)	100%	100%	100%
Retention rate (F/E)	67%	100%	87%

4.2.5 Employee Compensation

GRI 2-21、405-2

Because operational performance in 2025 improved compared to the previous year, and the overall remuneration system was adjusted based on performance, the median annual total compensation of all employees (excluding the highest-paid individual) rose in 2025 compared to 2024. The annual total compensation of the highest-paid individual in the organization decreased in 2025 compared to 2024. This demonstrates that senior management prioritized elevating the general employee compensation level over their own, thereby maintaining a fair and market-competitive remuneration structure.

Item	2024	2025	Increase (Decrease) (%)
Annual Total Compensation for the Organization's Highest-Paid Individual (A)	3,949	3,677	-6.87%
Median Annual Total Compensation for All Employees (Excluding the Highest-Paid Individual) (B)	504	583	15.67%
Compensation Ratio	7.84	6.31	-19.52%
Compensation Ratio Increase (Decrease) Multiple: (A) / (B)			Compensation Ratio Increase (Decrease) Multiple: (A) / (B)

In terms of salary determination, the Company determines future salary levels based on employees' performance results and through the process of performance evaluation. From the Company's average salary and annual total compensation results, it shows that there is no significant difference overall between male and female employees in terms of either basic salary or annual total compensation. Therefore, in terms of compensation allocation, TBI Motion treats employees without gender-based differences, but instead determines salary levels based on the results of each employee's capabilities and dedication.

In terms of salary determination, factors such as employees' job duties, professional competence, performance evaluation results, and overall work performance serve as the basis for salary adjustment and approval. The ratios of average basic salary and average annual total compensation between male and female managers in 2025 were both 1:1, indicating that the compensation levels for male and female managers are similar; for general employees, the average basic salary ratio is 1:1 with males being slightly higher than females, while the average annual total compensation ratio is 1:1, indicating little difference in overall annual compensation.

Adhering to the principles of fair remuneration and placing the right talent in the right position, TBI Motion values each employee's talent, job contribution, and dedication. The Company uses the performance management system as an important basis for salary determination and adjustment, while continuously upholding the principles of compensation management related to gender equality and fair treatment.

2025 TBI Motion Female / Male Compensation Ratio

Employee Category	Average Basic Salary	Average Annual Total Compensation
	Male : Female	Male : Female
Managerial Personnel	1 : 1	1 : 1
Non-managerial Personnel	1 : 1	1 : 1

Note 1 : Average Basic Salary: Employees' monthly salary, including base pay, allowances, stipends, and overtime pay.

Note 2: Average Annual Total Compensation refers to the actual total compensation received by employees for the year, including the three major festival bonuses.

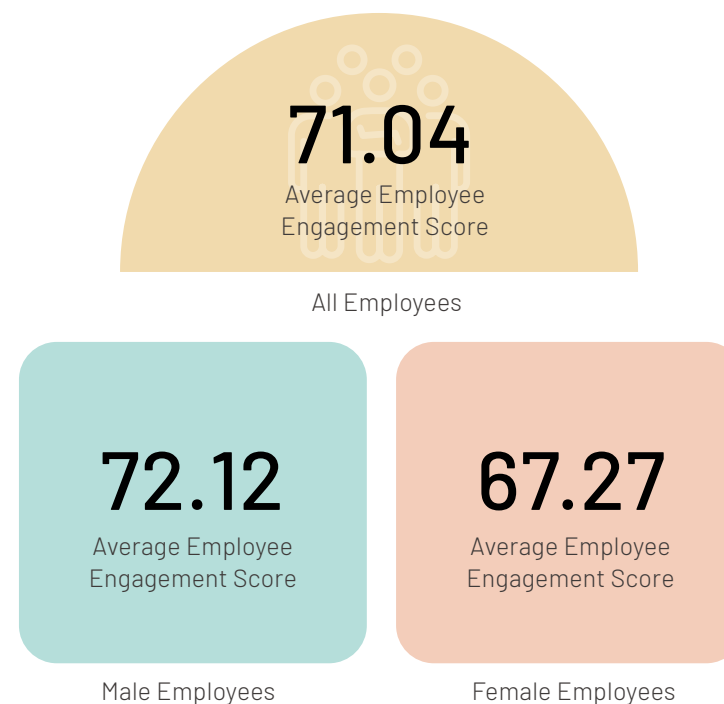
Note 3: Managerial personnel are defined as personnel holding managerial positions, including managerial roles such as front-line managers, middle managers, and top managers.

Note 4: General employees refer to direct and indirect employees in non-managerial positions who do not possess managerial authority or responsibility.

4.2.6 Employee Engagement

TBI Motion, in order to gain a deeper understanding of all employees and organizational performance, also conducted an employee engagement questionnaire survey in 2025. The questionnaire topics were divided into three major dimensions: vigor, dedication, and absorption. A total of 451 questionnaires were collected in this survey, and the average score for employee engagement was 71.04 points.

2025 Average Employee Engagement Score



Overall, there is still room for improvement in the Company's employee engagement scores. Affected by the slowdown in mainland China's domestic market demand over the past two years, the Company's operational performance and employee stability have both faced challenges, which has had a certain degree of impact on employees' morale. To enhance employee engagement, the Company has formulated improvement measures based on the questionnaire survey results, aiming to increase the employee engagement score to 75 points in 2026. The measures proposed by the Company are as follows:

The implementation status for 2025 is as follows:

Strategic Direction

Enhance sense of work value and achievement

- Strengthen the connection between departmental goals and the achievement-sharing system
- Encourage managers to provide career guidance and individual care

Strengthen employees' energy and positive motivation

- Implement psychological support programs
- Implement internal departmental micro-learning activities
- Design positive incentives and proposal improvement rewards

Stabilize deep commitment and workflow pace

- Optimize operational processes to reduce unnecessary administrative burdens
- Introduce digital tools to enhance focus and efficiency

Dimension	Strategic Direction	Implementation Measures	2025 Implementation Status
Dedication	Enhance sense of work value and achievement	• Strengthen the connection between departmental goals and the achievement-sharing system • Encourage managers to provide career guidance and individual care	1. Professional certification achievements: We promote the iPAS certification program to enhance employees' professional competency. By integrating internal recognition and announcement mechanisms, we foster a sense of accomplishment and motivate continuous learning. In 2025, 11 employees attained iPAS certifications, including 7 Entry-level AI Application Planners, 1 Intermediate AI Application Planner, and 3 Net-Zero Planning and Management Professionals. 2. Career-oriented professional training: We implement Project Management Associate (PMA) certification training aligned with employee career development paths, guiding team members toward professional credentials. To instill a deep sense of honor and professional identity, senior executives present the certificates in public commendation ceremonies. Through this initiative, a total of 18 employees successfully attained their PMA certifications. 3. Future section-level leader development: By utilizing Individual Development Plans (IDPs), the Company facilitates experiential career guidance to reinforce internal talent development and seamless knowledge transfer. A total of 27 upcoming section-level leaders engaged in this initiative in 2025. 4. Mid-level executive succession training: Our on-the-job training for mid-level management pairs with IDPs to elevate core managerial competencies. This strategic focus ensures a resilient talent pipeline and the cultivation of mission-critical capabilities, benefiting 22 executives in 2025.
Vigor	Strengthen employees' energy and positive motivation	• Implement psychological support programs • Implement internal departmental micro-learning activities • Design positive incentives and proposal improvement rewards	1. Organized 4 health seminars, focusing on employees' physical and mental health to create a supportive work environment. 2. Offered 3 AI micro-learning courses to enhance colleagues' AI capabilities, totaling 114 participant-times. 3. Conducted micro-learning activities for TPS lean management improvement projects in indirect units to facilitate cross-unit learning, exchange, and a culture of improvement. Enhanced colleagues' sense of participation and honor through achievement sharing and commendation mechanisms, resulting in a total of 13 colleagues receiving rewards. 4. Implemented the proposal improvement system, completing 24 improvement projects in 2025, generating a monthly improvement benefit of approximately NT\$63.69 million, and rewarding proposing colleagues through incentive mechanisms; a total of 25 people won awards, with NT\$270,000 distributed in prize money.
Absorption	Stabilize deep commitment and workflow pace	• Optimize operational processes to reduce unnecessary administrative burdens • Introduce digital tools to enhance focus and efficiency	5. Adopted the MES system: • Real-time monitoring of production progress and equipment status, reducing manual registration errors in paper/Excel. • Enhancing manufacturing transparency to assist management personnel in quickly feeding back problems and adjusting operations.

TBI Motion will use the employee engagement survey results as a foundation for continuous improvement and focus on different employee groups' needs and differences. Through measures such as internal communication, managerial support, career development, and organizational care, the Company will progressively optimize the employees' work experience, enhance their sense of identification and belonging toward the organization, and further strengthen talent stability and organizational cohesion.



2025 Health Seminar: Plant Healing Power



2025 Health Seminar – Aromatherapy & Neck and Shoulder Massage



2025 Project Management



2025 Front-line Manager Training



2025 TPS Lean Improvement Workshop



4.3 Talent Cultivation GRI 3-3

Material Topic Management – Talent Cultivation

Impact	Talent is the Company's most important resource. The quality of talent affects its future development and competitiveness. Cultivating talent strategically can systematically link people with the enterprise, thereby achieving corporate goals and realizing the corporate vision. If talent cultivation cannot be effectively carried out, employees' capabilities will stagnate, which hinders individual career development and the willingness to stay, and may also result in poor corporate efficiency; in severe cases, the Company will be eliminated by the industry.			
Management Objectives	2025 Target Achievement Status:	Short-term Target (1 year or less)	Medium-term Target (greater than 1 year and up to 3 years)	Long-term Target (greater than 3 years)
	Education and training execution rate not lower than 80%	Education and training execution rate not lower than 90%	Education and training execution rate not lower than 90%	Education and training execution rate not lower than 100%
Management Policy	TBI Motion attaches great importance to employee education and training. Every year, it allocates a high budget and plans an annual education and training program, hoping to provide employees with comprehensive training and development resources, including the following: 1. New hire training: Including organizational culture, product introduction, information security, and labor safety and health. 2. Core competency training: Improving communication skills, innovative thinking, teamwork, and time management. 3. Professional competency training: Covering operational process training, various departments' professional skills, work improvement tools, and industry trends seminars. 4. Management competency training: Strategic management, management capability, and leadership improvement. Project education and training: Internal trainer training, succession plans, Productivity 4.0, and other annual project training. Education and training management regulations are also established to ensure the effectiveness of each training.		Commitment	Continue to conduct talent cultivation to build the enterprise into a learning organization.
Evaluation Methods and Mechanisms	Continue to execute according to the education and training management regulations. After the completion of each training course, conduct course satisfaction surveys, post-course evaluations, or project closing reports depending on the course attributes. Effectiveness Evaluation: After the completion of each training course, conduct course satisfaction surveys, post-course evaluations, or project closing reports depending on the course attributes.		Remediation and Preventive Measures for Negative Impacts	Review the education and training execution rate monthly, and review preventive and corrective actions. Conduct satisfaction surveys for large-group classes, and verify individual course learning outcomes by supervisors via evaluation forms.
Grievance Mechanism	Contact: Human Resources Department Email : tbibr@tbimotion.com.tw			

4.3.1 Employee Training GRI 404-1

Talent cultivation is an important cornerstone for corporate sustainable operation, and it is also a key element in improving product and service quality. In 2025, the Company continued to plan and promote employee training courses to strengthen their capabilities and organizational momentum, while laying a solid foundation for future development.

2025 Employee Training Courses and Hours KPI

In 2025, based on the annual training plan, competency needs, and various units' training requirements, we planned and organized education and training courses such as core competencies, professional competencies, and management competencies as the basis for improving employees' professional capabilities, management capabilities, and organizational execution. In 2025, a total of 69 training courses were originally scheduled, with 60 successfully completed, resulting in an overall achievement rate of 86.96%. Statistics by course category show that 7 classes of core competencies, 44 classes of professional competencies, and 9 classes of management competencies were completed, indicating that the Company's training resources are mainly focused on strengthening professional capabilities and elevating management competencies to meet the actual work requirements of various positions.

Competency Category	Number of Completed Classes
Core Competencies	7
Professional Competencies	44
Management Competencies	9
Total	60

2025 Summary of Employee Training Hours

Employee Category	Gender		Direct/Indirect Units		Position		Total
	Male	Female	Direct Units	Indirect Units	Managerial Personnel	Non-managerial Personnel	
Total Training Hours	12,912.5	3,951.7	6,532.8	10,331.4	5,310	11,554.2	16,864.2
Total Number of Employees	870	199	694	375	186	883	1,069
Average Training Hours Per Employee	15	20	9	28	29	13	15.78

During the reporting period, the total training hours for all our employees was 16,864.2 hours, and the average training hours per employee was 15.78 hours. Among them, the average training hours for indirect units and managerial positions were relatively higher, at 28 hours and 29 hours respectively. This was mainly to meet work needs such as management capabilities, professional competencies, regulatory compliance, sustainable development, and operational management, with relevant courses arranged to strengthen the knowledge and skills required for employees' duties.

In the future, we will continue to rolling-review training course plans and KPI implementation status based on annual operational goals, competency development needs, and employees' training effectiveness, ensuring that education and training resources can effectively support work needs, talent development, and organizational sustainable operation.

In addition, the Company continues to optimize education and training methods. Some courses have been shifted to short-hour or practice-oriented on-the-job training models. Through onsite guidance and experience sharing at the workplace, learning effectiveness is enhanced to improve training efficiency and learning flexibility; therefore, the average training hours per employee showed a decrease compared to the previous year. The Company has adopted the Taiwan TrainQuali System (TTQS). Every year, the HR department surveys the courses required by employees, and arranges necessary training courses in line with the latest international technology, laws, and sustainable development issues. Through internal education and training, the employees' essential academic/experiential capabilities and core technical skills required for work are enhanced.

TTQS Silver Medal Certificate



2025 Employee Core Competency Courses

Occupational Safety and Health Training	Corporate Governance Courses	Professional Competency Training	Management Competency Training	New Hire Training
All Employees	All Employees	Direct unit employees Indirect unit employees	Management Competency (Target: Management personnel, including front-line managers / middle managers / top managers)	New Hire Training (Target: New employees)
According to the ISO 45001 Occupational Health and Safety Management System, training on occupational safety and health includes: - Occupational safety and health concepts - Standard operating procedures - Emergency response and special operation training, etc.	- Trade secrets - Information security - Awareness Campaign on Ethical Corporate Management Best Practice Principles	Based on each department's functional requirements and professional competencies, as well as the results of competency gap analyses, we provide tailored internal and external training programs. These include production line technical training, standard operating procedure training, department-specific professional skills, and seminars on industry trends. Note: Direct unit employees refer to production line employees, and indirect unit employees refer to office employees.	Courses planned targeting the knowledge, skills, abilities, and attitudes that managers at all levels should possess. Examples include strategic management, management capability, leadership, and other management competencies. In addition to designing courses related to management competencies, the Company provides books and magazines for employees to acquire new knowledge. At the same time, by cultivating and promoting talent, the Company aims to elevate high-potential managers to the next management level, thereby helping to develop outstanding talent for TBI Motion.	Courses targeting company history, corporate culture and business philosophy, company systems, environmental health education, and product introduction, etc., so that new employees have a complete understanding of the Company. Through the onboarding center and mentorship system, new employees are guided step-by-step to receive on-the-job training. Through care and guidance, we minimize the adjustment period, thereby comprehensively boosting new talent retention and elevating our corporate image.

As mentioned above, the Company provides education and training on the Employee Handbook for all new employees, whether they are nationals or foreign migrant workers. The purpose of this course is to explain to all new employees the employee rights they enjoy and also to explain that they must not infringe upon other employees' rights. To meet foreign migrant workers' linguistic needs, our Employee Handbook is available in Vietnamese, Thai, English, and Chinese versions. In 2025, the number of new employees trained and the training hours are as follows:

Category	Training Hours	Number of People
National – New Employee Education and Training	292	292
Foreign Migrant Worker – New Employee Education and Training *	404	202
Total	696	494

Note: * The class duration for each foreign migrant worker is 2 hours, explaining company systems and work rules. Because the lecture process must be translated simultaneously, it is 1 hour more than that for national new employees.

Foreign Migrant Worker – New Employee Education and Training



Mid-to-Senior Level Manager Consensus Camp



4.3.2 Regular Performance Evaluation GRI 404-3

Performance evaluation is a form of recognition for employees with outstanding performance, and it provides suggestions for corrections regarding employees' career development and work performance through the appraisal process. Employees who have been on board for less than three months are temporarily excluded from performance evaluations. For employees who have been on board for three months or more, regular evaluations are conducted three times per year. The content of the evaluation is evaluated by the direct supervisor based on the performance of the employee's work contents, and rewards (bonuses) are given based on the evaluation results, while improvement plans are provided based on the implementation results during the evaluation period. In 2025, a total of 977 people in TBI Motion underwent regular performance evaluations*, and the evaluation rate for all employees was 91%.

2025 Number of Employees Receiving Regular Performance Evaluations

Category	Male		Female		Subtotal	
	Number of Employees Eligible for Evaluation (% of Total)	Number of Employees Evaluated (% of Total)	Number of Employees Eligible for Evaluation (% of Total)	Number of Employees Evaluated (% of Total)	Number of Employees Eligible for Evaluation	Number of Employees Evaluated
Managerial Personnel	150 (14.03%)	146 (13.66%)	36 (3.37%)	36 (3.37%)	186	97.85%
Non-managerial Personnel	720 (67.35%)	642 (60.06%)	163 (15.25%)	153 (14.31%)	883	90.03%
Total	870	788	199	189	1,069	91.39%

Note: * The number of people undergoing performance evaluation disclosed in this report is 977, which is statistical data based on the actual number of participants in the third performance evaluation within the reporting period. The evaluation list has excluded employees who have been employed for less than three months.

4.4 Occupational Safety and Health

GRI 3-3、403-1~403-7、403-9~403-10

Material Topic Management – Occupational Safety and Health

Impact	Employees are important partners of the enterprise. Continuously building a safe and healthy workplace, raising safety culture awareness, and providing comprehensive healthcare are the basic requirements for sustainable corporate operations.			
Management Objectives	2025 Target Achievement Status:	Short-term Target (1 year or less)	Medium-term Target (greater than 1 year and up to 3 years)	Long-term Target (greater than 3 years)
	1. Continuously pass the ISO 45001 Occupational Health and Safety Management System certification. 2. Continue occupational disaster prevention, as well as the review and improvement of near-miss incidents, allowing employees to work with peace of mind. 3. The Company's security duties are executed by an outsourced security company. In 2025, all outsourced security personnel completed relevant training on duty rules, with a training completion rate of 100%.	1. Continuously pass the ISO 45001 & CNS 45001 Occupational Health and Safety Management System certification. 2. Continue occupational disaster prevention, as well as the review and improvement of near-miss incidents, allowing employees to work with peace of mind. 3. Continue health tracking and management according to the results of new employee physical examinations and annual health examinations. 4. The completion rate of safety reporting and emergency response training for security personnel reaches 100%.	1. Promotion of safety culture among all employees. 2. Create a zero-disaster environment to provide employees with a safe and secure work environment. 3. Achieve a 5% growth in occupational health and safety training volume. 4. The Disabling Injury Frequency Rate (FR) and Disabling Injury Severity Rate (SR) continue to decline.	
Management Policy	TBI Motion has established an "Environmental and Safety and Health Policy," adhering to the core value business philosophy of "Integrity, Quality, Innovation, Cooperation, and Professionalism," and dedicates itself to pollution prevention, safety enhancement, and health promotion to fulfill corporate social responsibility.	Commitment	1. Comply with government environmental, safety, and health laws and regulations, and strive to conform to advanced international standards related to environmental, safety, and health management. 2. Strengthen the intrinsic safety of production activities, eliminate hazards and reduce occupational health and safety risks, prevent injuries and illnesses, create a safe, healthy, and comfortable work environment, and promote employee health. 3. Implement communication, coordination, and environmental health and safety education and training to continuously improve the performance of environmental health and safety management.	
Evaluation Methods and Mechanisms	1. Review, report, examine, and improve occupational safety and health-related matters with supervisors monthly. 2. Review disabling injury days, causes of occurrence, and subsequent improvement strategies quarterly through the Occupational Safety and Health Committee. 3. Conduct the ISO 45001 & CNS 45001 annual external audit every year.	Remediation and Preventive Measures for Negative Impacts	1. Utilize hazard identification, risk management, and management of change systems for source control over the safety of chemicals and mechanical equipment. TBI Motion conducted improvement actions for the main types of occupational injury accidents in 2025, including strictly enforcing safe operating procedures for equipment maintenance and servicing, establishing a routine testing system for safety devices to ensure full operational integrity, and continuously strengthening specialized safety training for equipment-related personnel. 2. Through courses, awareness campaigns, and briefing sessions organized by government agencies or safety and health-related associations' websites, relevant knowledge, personnel certification, and training are offered, including working environment monitoring, health management, automatic inspection, epidemic prevention measures in response to the COVID-19 pandemic, employee physical examinations, and regular occupational safety and health training for new and current employees.	
Grievance Mechanism	Contact: Occupational Safety and Health Office Email : tbiadmin@tbimotion.com.tw			

4.4.1 A Friendly and Secure Workplace

Employees' physical and mental health is closely related to corporate operating performance, and providing employees with a safe working environment also represents the importance the enterprise attaches to them. TBI Motion is willing to give employees a safe, clean, and hygienic workplace because they are our most valued assets. We are fully aware that only by providing employees with a high-quality work environment will they be willing to commit their passion and contribute their labor and efforts to the Company.

Since TBI Motion implemented the Occupational Safety and Health Management System (TOSHMS, ISO 45001:2018 and CNS 45001:2018) in 2019, it has complied with safety and health management standards to protect employees' physical and mental health, aiming to prevent them from suffering occupational injuries and ensuring their safety in the workplace. The Company also plans to continuously obtain certifications to continuously guarantee the work safety of all employees within the plant (Shulin Plant).

4.4.2 Occupational Safety Hazard Identification and Risk Assessment

In order to effectively manage the safety and health of the plant area and prevent various possible industrial safety accidents from posing hazards to the safety of the Company's employees, TBI Motion has formulated the "Hazard Identification and Risk Assessment Management Regulations." Each unit conducts hazard identification and risk assessment for its business activities and the equipment used. Supervisors of each unit strengthen awareness-raising sessions on workplace hazard factors and preventive measures. The Occupational Safety and Health Office also conducts irregular walk-through inspections and provides suggestions and feasible improvement measures for the operational risk factors identified by each unit. The hazard categories identified by the Company during the reporting period, along with management and remedial measures, are summarized in the table below:

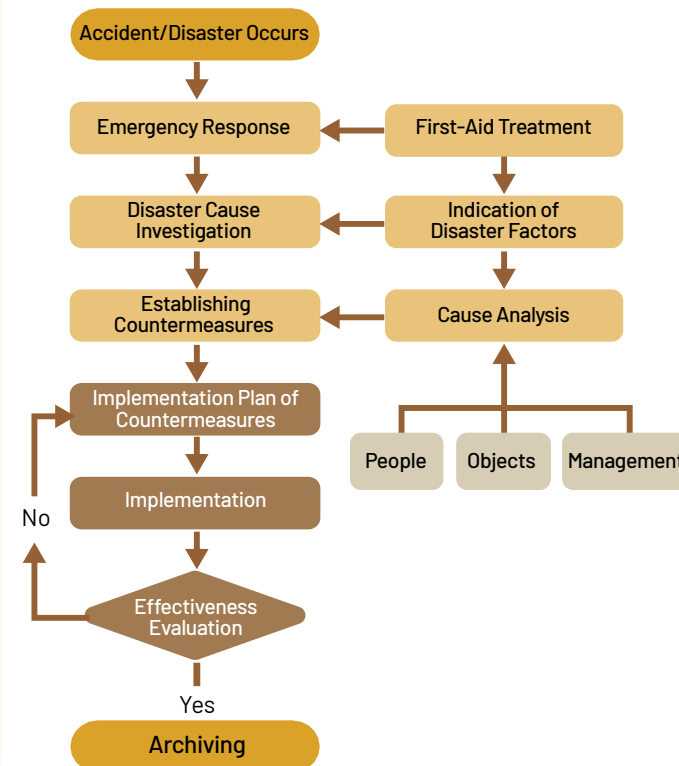
Hazard Category	Number of Accident Cases in 2025	Management and Remedial Measures	2026 Tracking Indicators
Fire and Explosion Accidents	 0	- Formulate management procedures and standard operating procedures. - Implement risk assessments, namely identifying and assessing potential hazards and risks in the manufacturing process and adopting improvement measures that can enhance process safety based on the assessment results.	- Regularly check whether operating procedures comply with standard operating procedures. - Maintaining 0 accidents is the main goal.
Chemical Leak Accidents	 0	Formulate tiered management regulations according to the types of hazardous chemicals.	- Regularly spot-check tiered management operations according to the chemical classification management process. - Maintaining 0 accidents is the main goal.
Natural Disaster Accidents	 0	Formulate emergency response management regulations, including disasters such as earthquakes, typhoons, and floods.	The Company can still operate normally when disasters occur.
Personnel Injury Accidents	 7	- Conduct regular occupational safety training sessions. - If an occupational disaster accident occurs, immediately fill out an accident report form. - Conduct safety reminders before work every day.	Lost work hours due to personnel injury accidents in 2026 decreased by 10% compared to 2025.
Near-Miss Accidents	 6	- Analyze improper human operations or equipment failures. - Fill out an accident report form and hold a review meeting to prevent near-miss incidents from occurring.	5 or fewer near-miss incidents in 2026.
Other Environmental Abnormal Accidents	 0	Pay attention at all times to potential safety incidents within the workplace; upon detection, report and raise them immediately for joint discussion and improvement.	Maintaining 0 accidents is the main goal.

4.4.3 Environmental, Health, and Safety Management Measures

In order to manage and respond to disasters to reduce employees' injuries when they occur, as well as to minimize the loss of company property, we have established the "Accident Reporting and Management Regulations." The regulations specify the reporting process for various types of accidents and track the control results of accidents. In addition, the Company complies with Article 18 of the Occupational Safety and Health Act. When employees find, during the performance of their duties, that there is an imminent and serious danger to their lives or health, they have the right to evacuate the workplace. The Company fully protects such employees from any adverse consequences to prevent occupational injuries. Furthermore, the right to evacuate is advocated during new employee training and quarterly Occupational Safety and Health Committee meetings, and each participating committee member propagates this to their respective units' employees, so that every employee is fully aware of their Stop Work Authority. However, we believe that the importance of preventing occupational accidents from occurring far outweighs the reporting process after a disaster has occurred. Therefore, we have formulated control measures to prevent the occurrence of occupational accidents, hoping to minimize possible occupational accidents and occupational safety incidents through daily operational control measures and disaster prevention drills.

- 1 Access control:** A door access control swipe-card system is installed at the entry and exit points of each floor, controlling entry and exit based on personnel categories and corresponding authorization levels. Security personnel are on duty 24 hours a day on rotation and execute safety control procedures for incoming and outgoing personnel and items, as well as day and night safety wall-through inspections of the internal and external plant areas.
- 2 Wall-through plant inspection:** The Occupational Safety and Health Office conducts daily wall-through inspections of the production lines to audit operational conditions and strictly execute the environmental health and safety management system, thereby maintaining a safe and healthy working environment for workers in the plant area.
- 3 Working environmental measurement:** The Company conducts working environment measurements in the plant area every half-year, and commissions qualified institutions to perform the testing. If any testing metrics indicate anomalies, the Occupational Safety and Health Office will formulate hardware improvement plans or administrative management measures, striving to ensure that employees work in a safe and secure environment. The labor working environment measurement reports are centrally archived and retained by the Occupational Safety and Health Office as the basis for subsequent special health examinations and as a reference for unit supervisors when assigning tasks, in order to prevent the occurrence of occupational diseases within the plant.
- 4 Personal protective equipment for workers:** Various types of protective equipment are allocated and distributed based on each employee's position and actual operational needs, and protective equipment reminder signs are set up in each area. In addition, a dedicated unit is established to train and supervise employees' personal protective equipment, effectively raising employees' awareness of personal protection.
- 5 Safety labeling:** All machines are equipped with safety devices, and machine-related hazard labeling and warnings are strengthened.
- 6 Emergency response drills:** An emergency response organization is established, and response procedures and plans for various crises are formulated. Every year, drills are conducted for different crisis scenarios to increase employees' crisis handling capabilities and emergency response awareness.
- 7 Safety and health education:** Training courses are established, including safety and health education and training for new employees, regular safety and health education and training for existing employees, and contractor employee education training. The content includes safe production regulations, safe production knowledge, hazard prevention, and first-aid knowledge. Workers, engaging in special operations such as operating production machinery or equipment, vehicle-type construction machinery, aerial work platforms, and fixed cranes, must undergo additional special operation training and obtain qualification certificates before operating special equipment. In addition, training lectures are also held targeting common risks on the production line as well as employees' mental health.

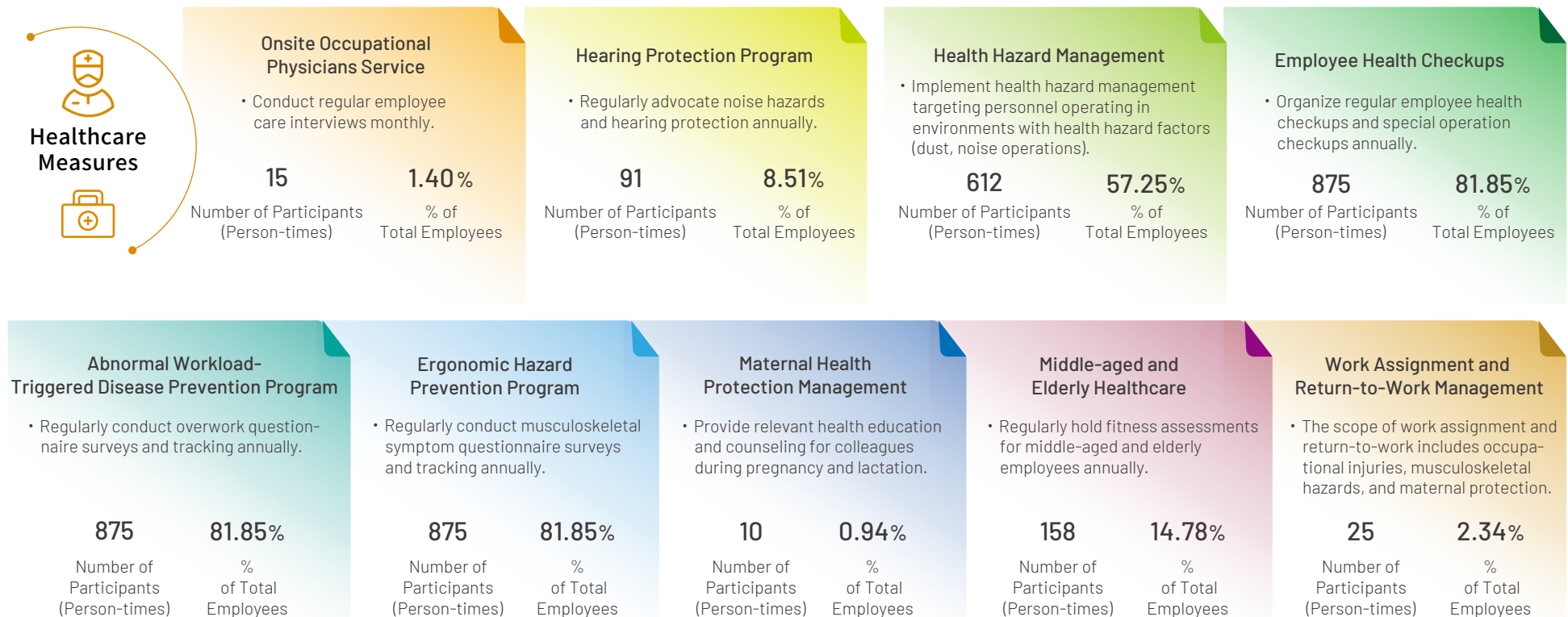
Environmental, Health, and Safety Accident Investigation Flowchart



4.4.4 Employee Healthcare, Consultation, and Communication

To take care of employees' physical and mental health, TBI Motion regularly arranges for onsite physicians to provide clinic services at the plant. If employees have health needs, they can directly consult with the onsite physicians. In addition, we provide regular health checkups for employees and also provide separate subsidies for special health checkups for employees engaged in operations involving noise and dust.

2025 Employee Healthcare Statistics



Note : The actual number of healthcare participants is divided by the number of employees in the financial statement.

Furthermore, health focuses on preventive physical maintenance, as well as mental optimism and positivity. Apart from healthcare, TBI Motion has arranged a series of health lectures. The main purpose is to advocate to employees that physical health stems from daily maintenance, thereby enhancing employee wellness and mitigating disease risks. The Company's 2025 health lecture series is shown in the table below:

Activity Description	Number of Participants (Person-times)	% of Total Employees
Plant Healing Power – Handmade Succulents	22	2.06%
Aromatherapy + Shoulder and Neck Massage Stress Relief	24	2.24%
Joyful Movement New Taipei – Muscle Strength Exercise	20	1.87%
Joyful Movement New Taipei – Life Posture Adjustment	12	1.12%
Joyful Movement New Taipei – Hatha Yoga	8	0.75%

4.4.5 Occupational Safety Training

In order to reduce the injuries suffered by employees during work, TBI Motion has also arranged occupational safety training courses and has formulated a training mechanism requiring individuals with different job attributes and different job grades to receive different hours of training. For example, new employees or existing ones, before changing jobs, should receive the necessary general safety and health education and training suitable for that work. Also, new hires or existing employees must receive 3 hours of general safety and health education and training (including administrative personnel) before changing jobs. The main purpose is to prevent employees from suffering occupational injuries due to unfamiliarity with the work environment.

To prevent occupational injuries and industrial safety accidents, TBI Motion has set up the Occupational Safety and Health Office under the President's Office, and regularly convenes occupational safety meetings to review and improve matters related to safety and health within the plant area. The committee consists of a total of 21 members, including 8 labor representatives, and non-managerial members account for 61.90%. During the reporting period, the Occupational Safety and Health Office participated in four occupational safety meetings. The contents of consultation and communication are as follows:

Brief Description of Meeting Content

- Proposed recommendations on the occupational safety and health policies formulated by the employer.
- Coordinated and recommended occupational safety and health management plans.
- Deliberated on the implementation plans for safety and health education and training.
- Deliberated on working environmental monitoring plans, monitoring results, and adopted measures.
- Deliberated on health management, occupational disease prevention, and health promotion matters.
- Deliberated on various safety and health proposals.
- Deliberated on the business unit's automatic inspections and safety and health audit matters.
- Deliberated on preventive measures for hazards from machinery, equipment, raw materials, or materials.
- Deliberated on occupational disaster investigation reports.
- Assessed onsite safety and health management performance.
- Deliberated on safety and health management matters for contracted businesses.
- Other matters related to occupational safety and health management.



2025 Self-Defense Fire Brigade Training

Course Title	Course Hours	Participating Units	Number of Participants (Person-times)
Pre-employment Safety and Health Education and Training for New Hires	3 hours	On-site Employees	495
General Safety and Health Education and Training	3 hours	On-site Employees	609
Special Operation Safety and Health Education and Training	3 hours	On-site Employees	609
Self-Defense Fire Brigade Drills	8 hours	On-site Employees	48
Contractor Hazard Notification Education and Training	3 hours	External Vendors	44

In addition, regarding suppliers and contractors, we have also formulated contractor management regulations, and require them to complete the following documents prior to commencing onsite operations and to verify that occupational health and safety education, training, and mandatory notifications have been conducted for their respective personnel. This is to ensure that all employees and workers entering TBI Motion's plant area possess sufficient professional safety awareness and training.



- ▶ Contractor Safety, Health, and Environmental Commitment
- ▶ Contractor Application Form for Joining the Joint Agreement Organization
- ▶ Contractor Construction Personnel Factory Entry Hazard Notification Sign-off Sheet
- ▶ Contractor Labor Safety Discipline Commitment
- ▶ Registration Form for Contractor Hazard Notification Education and Training
- ▶ General Work Permit Application Form or Hazardous Work Permit Application Form
- ▶ Safety and Health Education and Training Certificate

4.4.6 Occupational Injuries

Occupational injuries are a loss to both the Company and the employees. Employees endure the pain of disability, and the Company also loses work days. TBI Motion highly values workplace safety and absolutely does not want any employee to be injured because of work. Although we have actively conducted occupational injury prevention awareness-raising sessions and implemented relevant safety management measures, there are still industrial safety accidents caused by operational negligence. During the reporting period, the number of general occupational injuries in the Company was 8 person-times, lost work days reached 95.5 days, the disabling injury frequency rate was 4.30, and the disabling injury severity rate reached 51.37. Compared with the previous year, various occupational injury indicators showed an upward trend, indicating that current safety management measures still need to be continuously strengthened and refined. In response to related incidents, we have comprehensively reviewed operational processes, strengthened management mechanisms and onsite inspection density, and required all operating personnel to strictly follow standard operating procedures (SOP) for execution, so as to effectively reduce the occurrence of occupational injuries. We emphasize repeatedly that all operational processes must follow SOP and instruct the Occupational Safety Committee to deeply review and improve upon all injury incidents, doing our utmost to prevent the occurrence of occupational injuries. In 2025, no fatalities caused by occupational injuries or major occupational injury incidents occurred in the Company. In addition, in accordance with the regulatory standards of our country's laws, no occupational disease cases were identified among all employees and non-employee workers within the plant area of TBI Motion. In terms of the prevention of occupational diseases, we have arranged for onsite physicians once per month, and employees can consult with onsite physicians if they have any health concerns.

Year		2023	2024	2025
Total Number of Employees		880	781	1,069
Total Hours Worked		1,795,411	1,568,248	1,859,208
Number of Recordable Work-Related Injuries		4	7	8
Number of High-Consequence Work-Related Injuries		0	0	0
Number of Lost Work Days		62	54	95.5
Disabling Injury Frequency Rate (FR)	(Number of Disabling Injuries * 1,000,000) / Total Hours Worked	2.23	4.46	4.30
Disabling Injury Severity Rate (SR)	(Lost Work Days Due to Disabling Injuries * 1,000,000) / Total Hours Worked	34.53	34.43	51.37
Average Lost Work Days Per Disabling Injury	SR/FR	15.48	10.79	11.95
Injury Frequency-Severity Indicator (FSI)	$\sqrt{((FR*SR)/1000)}$	0.28	0.33	0.47

Note : The Company's total number of employees exceeds 500 people; therefore, the calculation of the occupational injury rate is based on 1,000,000 hours worked.

4.4.7 Hazard Identification and Risk Assessment for Occupational Injuries and Diseases

To prevent employees from suffering occupational injuries or diseases in the workplace, TBI Motion regularly implements comprehensive hazard risk identification and assessments. This is spearheaded by the Occupational Safety and Health Office, and each unit conducts hazard risk identification and establishes a tiered management system, while giving priority to managing and improving high-risk areas. The Company divides hazard risks into four levels, among which levels 1, 2, and 3 are "acceptable" risks, while level 4 is an "unacceptable" risk. To review and improve the risks of occupational injuries or diseases, we regularly have the Occupational Safety and Health Office conduct ad-hoc reviews of employees' occupational health and safety risks. The improvement policies and plans for 2025 :

Policy for Preventing Occupational Injuries and Occupational Diseases	Improvement Objectives	Improvement Measures	Evaluation Indicators	2025 Achievement Status
Reduce musculoskeletal strain injuries among employees.	Prevent injuries and illnesses, create a safe, healthy, and comfortable work environment.	Install automated guided vehicles (AGVs).	- Occupational safety personnel regularly routine walkthroughs, requiring all employees to work in accordance with SOPs. - The target for occupational injury incidents in 2025 is a 20% reduction compared to 2024.	Installation of AGVs has been completed.
Optimize the working environment to suppress flying dust.	Prevent injuries and illnesses, create a safe, healthy, and comfortable work environment.	Move the R&D lifespan testing machinery to the 4th floor of Building C.	- Provide regular special health checkups for employees. - Maintained 0 employee hearing injuries in 2025.	- Machinery has been moved to the 4th floor of Building C. 0 employee hearing injuries.
Reduce musculoskeletal strain injuries among employees.	Prevent injuries and illnesses, create a safe, healthy, and comfortable work environment.	Add dust collection equipment to the machinery in the thread-rolling department.	- Provide regular special health checkups for employees. - Maintained 0 employee respiratory tract injuries in 2025.	- Addition of dust collection equipment has been completed. 0 employee respiratory tract injuries.

4.5 Social Public Welfare

TBI Motion adheres to the three major public welfare themes of "Respecting the Elderly, Supporting Education, and Environmental Protection" and continuously invests in community care and public welfare actions. Through material donations, scholarship support, environmental cleaning, and employee participation, the Company responds to community needs and fulfills corporate social responsibility.

The scope of TBI Motion's community participation is primarily focused on Shulin District, New Taipei City, where its operations are located, and neighboring communities. This area constitutes the main living circle for the Company's daily operations, employee commuting, and community interactions. The Company's investments focus on dimensions such as environmental maintenance, care for the elderly, community care and support, and educational support. Through public welfare donations and local cooperation, it continuously promotes the shared prosperity and development of the enterprise and the locality.

In 2025, TBI Motion's total investment in social public welfare amounted to NT\$ 1,588,275. Through actions such as environmental maintenance, care for the elderly, community care and support, and educational support, the Company continuously responded to the needs of the local community. In the future, we will continue to invest in community public welfare actions to foster a positive connection between the enterprise and the community.

Main Axis	Execution Item	Community Care Scope	Community Care Aspect	Concrete Actions	(Company) Number of Event Participants	Implementation Results in 2025
 SDG 6.2 Environmental Beautification and Maintenance	Adoption of Qiangliao Park	Qiangliao Park in Shulin District, New Taipei City and surrounding residents	Environmental cleanliness and maintenance of public recreational spaces serve as an important foundation for improving community living quality.	Clean and sweep daily, and mow the lawn once every two months to help maintain park greenery and cleanliness, providing residents with a more comfortable recreational space and demonstrating corporate care for local neighbors.  	3	During the reporting period, a total of NT\$118,800 was donated, and the beneficiaries were all the residents of Qiangliao Village.

Main Axis	Execution Item	Community Care Scope	Community Care Aspect	Concrete Actions	(Company) Number of Event Participants	Implementation Results in 2025
 SDG 2.1 Care for the Elderly	Community Dining for the Elderly	Elderly residents in Shulin District and neighboring communities	With aging trends, demand for daily care, meal support, and social interaction among the elderly has gradually received attention.	• Organizing communal dining events for the elderly 1 to 2 times per month to provide resources and services through these gatherings to promote interactions among community elders and build a support network, thus strengthening community cohesion.	3	During the reporting period, a total of NT\$956,475 was donated, and the cumulative number of senior dining attendances reached 14,715 person-times.
	Material Care	Low-income families, elderly, and vulnerable groups	Assisting local vulnerable groups in obtaining living support through festive material care.	• Donating ceremonial offerings to low-income families and the elderly during the Ghost Festival, with items including daily necessity materials such as rice noodles, instant noodles, cooking oil, and beverages.	3	During the reporting period, a total of NT\$30,000 was donated, supporting a cumulative number of 60 individuals.
	Double Ninth Festival Respect-the-Elderly Gift Boxes 	Elderly residents in neighboring communities	Maintaining good interaction between the enterprise and local communities through festive care activities.	• Distributing senior respect gift sets on the Double Ninth Festival to convey care for community elders and foster long-term, positive relations with neighboring communities.	3	During the reporting period, a total of NT\$96,000 was donated, supporting a cumulative number of 400 individuals.
 SDG 4.1 SDG 4.5 Nurturing Students	Cultivating Outstanding Sports Talent	Shulin Elementary School's Badminton Team	Supporting local students' diverse learning and sports development to extend educational resources.	• Sponsored the Shulin Elementary School's Badminton Team to support students' sports training and multifaceted development.	1	During the reporting period, a total of NT\$120,000 was donated, supporting a cumulative number of 50 students.
	School Scholarship Sponsorships	Underprivileged students in Shulin Elementary School, Sanduo Junior High School, and Zhonghu Elementary School.	Supported underprivileged students to stabilize their schooling and enhance educational participation opportunities.	• Sponsored scholarships for low-income underprivileged students in Shulin Elementary School, Sanduo Junior High School, and Zhonghu Elementary School to ease their family financial burdens.	2	During the reporting period, a total of NT\$267,000 was donated, and the amount were allocated independently by each school. 

Image Source: Shulin Elementary School's Badminton Team Official Website.

05

Appendix

5.1 GRI Standards Index

5.2 SASB Standard Index

5.3 Comparison Table of TCFD and Climate-Related Information of Listed Companies

5.4 Independent Assurance Opinion Statement

5.1 GRI Standards Index

GRI Standard	Disclosure Item		Corresponding Chapter / Supplementary Description	Page Number
General Disclosures				
GRI 2 : General Disclosures (2021)	2-1	Organizational details	About This Report	2
	2-2	Entities included in the organization's sustainability reporting	About This Report	2
	2-3	Reporting period, frequency and contact point	About This Report	2
	2-4	Restatements of information	About This Report	2
			3.1 (Restatement of energy management information)	54
	2-5	External assurance	About This Report	2
			5.4 Independent Assurance Opinion Statement	106
	2-6	Activities, value chain and other business relationships	Business Overview	7
			2.4 Supplier Management	49
	2-7	Employees	4.2 Talent Attraction and Retention	74
	2-8	Workers who are not employees	4.2 Talent Attraction and Retention	74
	2-9	Governance structure and composition	1.1 Corporate Governance Framework	23
			1.1.6 Functional Committees	27
	2-10	Nomination and selection of the highest governance body	1.1.3 Nomination and Selection of Directors	26
2-11	Chair of the highest governance body	1.1.2 Composition and Operation of the Board of Directors	25	
GRI 2 : General Disclosures (2021)	2-12	Role of the highest governance body in overseeing the management of impacts	Materiality Analysis	12
			1.1 Corporate Governance Framework	23
			1.3.1 Effective Communication Channels	32
	2-13	Delegation of responsibility for managing impacts	1.1.1 Sustainable Development Governance Structure	24

5.1 GRI Standards Index

5.2 SASB Standard Index

5.3 Comparison Table of TCFD and Climate-Related Information of Listed Companies

5.4 Independent Assurance Opinion Statement

GRI Standard	Disclosure Item	Corresponding Chapter / Supplementary Description	Page Number
GRI 2 : General Disclosures (2021)	2-14 Role of the highest governance body in sustainability reporting	Materiality Analysis	12
		1.1 Corporate Governance Framework	23
	2-15 Conflicts of Interest	1.1.2 Composition and Operation of the Board of Directors	25
		1.2 Ethical Corporate Management	28
	2-16 Communication of critical concerns	1.1 Corporate Governance Framework	23
	2-17 Collective knowledge of the highest governance body	1.1.4 Diversity and Functional Enhancement of the Board of Directors	26
	2-18 Evaluation of the performance of the highest governance body	1.1.5 Performance Evaluation of the Board of Directors	27
	2-19 Remuneration policies	1.1.2 Composition and Operation of the Board of Directors	25
	2-20 Process to determine remuneration	1.1.2 Composition and Operation of the Board of Directors	25
		1.1.6 Functional Committees	27
	2-21 Annual total compensation ratio	4.2.5 Employee Compensation	79
	2-22 Statement on sustainable development strategy	Letter from the Chairman	4
	2-23 Policy commitments	4.1 Human Rights Due Diligence	71
		1.2 Ethical Corporate Management	28
	2-24 Embedding policy commitments	1.2 Ethical Corporate Management	28
		2.4 Supplier Management	49
GRI 2 : General Disclosures (2021)	2-25 Processes to remediate negative impacts	4.1 Human Rights Due Diligence	71
		Stakeholder Identification and Engagement	12
		1.2 Ethical Corporate Management	28
	2-26 Mechanisms for seeking advice and raising concerns	4.1 Human Rights Due Diligence	71
		Stakeholder Identification and Engagement	12
	2-27 Compliance with laws and regulations	1.3.1 Effective Communication Channels	32
	2-28 Membership associations	1.2.2 Regulatory Compliance	31
		Participation in Public Associations	12

5.1 GRI Standards Index

5.2 SASB Standard Index

5.3 Comparison Table of TCFD and Climate-Related Information of Listed Companies

5.4 Independent Assurance Opinion Statement

GRI Standard	Disclosure Item	Corresponding Chapter / Supplementary Description	Page Number
GRI 2 : General Disclosures (2021)	2-29 Approach to stakeholder engagement	Stakeholder Identification and Engagement	12
		1.3.1 Effective Communication Channels	32
	2-30 Collective bargaining agreements	The Company currently has no labor union established and no collective bargaining agreements signed.	
GRI 3: Material Topics (2021)	Process to determine material topics	2.1 Material Topic Analysis: Selection Methods and Procedures	42
	3-2 List of material topics	2.2 Material Topics: Positive and Negative Impact and Ranking List	45
	3-3 Management of material topics	2.3 Impact of Material Topics on the Value Chain	48
GRI 101: Biodiversity (2024)	101-1 Policies to halt and reverse biodiversity loss	3.3 Biodiversity	69
GRI 201: Economic Performance (2016)	201-1 Direct economic value generated and distributed	1.4 Economic Performance	33
	201-2 Financial implications and other risks and opportunities due to climate change	3.2 TCFD Climate-Related Financial Disclosures	62
	201-4 Financial assistance received from government	1.4 Economic Performance	35
GRI 204: Procurement Practices (2016)	204-1 proportion of spending on local suppliers	2.4 Supplier Management	49
GRI 205: Anti-corruption (2016)	205-3 Confirmed incidents of corruption and actions taken	1.2.2 Regulatory Compliance	31
GRI 206: Anti-competitive Behavior (2016)	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.2.2 Regulatory Compliance	31
GRI 302: Energy (2016)	302-1 Energy consumption within the organization	3.1.1 Energy Management	54
	302-3 Energy intensity	3.1.1 Energy Management	54
	302-4 Reduction of energy consumption	3.1.1 Energy Management	54
GRI 303: : Water and Effluents (2018)	303-3 Water withdrawal	3.1.3 Water Resources Management	60
	303-4 Water discharge	3.1.3 Water Resources Management	60
	303-5 Water consumption	3.1.3 Water Resources Management	60

5.1 GRI Standards Index

5.2 SASB Standard Index

5.3 Comparison Table of TCFD and Climate-Related Information of Listed Companies

5.4 Independent Assurance Opinion Statement

GRI Standard	Disclosure Item	Corresponding Chapter / Supplementary Description	Page Number
GRI 305: Emissions (2016)	305-1 Direct (Scope 1) GHG emissions	3.1.2 Greenhouse Gas Emissions	56
	305-2 Energy indirect (Scope 2) GHG emissions	3.1.2 Greenhouse Gas Emissions	56
	305-3 Other indirect (Scope 3) GHG emissions	3.1.2 Greenhouse Gas Emissions	56
	305-4 GHG emissions intensity	3.1.2 Greenhouse Gas Emissions	56
	305-5 Reduction of GHG emissions	3.1.2 Greenhouse Gas Emissions	56
GRI 306: Waste (2020)	306-3 Waste generated	3.1.4 Waste Management	61
	306-4 Waste diverted from disposal	3.1.4 Waste Management	61
	306-5 Waste directed to disposal	3.1.4 Waste Management	61
GRI 308: Supplier Environmental Assessment (2016)	308-1 New suppliers that were screened using environmental criteria	2.4 Supplier Management	49
	308-2 Negative environmental impacts in the supply chain and actions taken	2.4 Supplier Management	49
GRI 401: Employment (2016)	401-1 New employee hires and employee turnover	4.2.2 New and Outgoing Employees	77
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2.3 Employees	78
	401-3 Parental Leave	4.2.4 Parental Leave	79
GRI 402 : Labor/ Management Relations (2016)	402-1 Minimum notice periods regarding operational changes	4.2.3 Employee Benefits and Employment Rights	78
GRI 403: Occupational Health and Safety (2018)	403-1 Occupational health and safety management system	4.4 Occupational Safety and Health	87
	403-2 Hazard identification, risk assessment, and incident investigation	4.4 Occupational Safety and Health	87
	403-3 Occupational health services	4.4 Occupational Safety and Health	87
	403-4 Worker participation, consultation, and communication on occupational health and safety	4.4 Occupational Safety and Health	87
	403-5 Worker training on occupational health and safety	4.4 Occupational Safety and Health	87
	403-6 Promotion of worker health	4.4 Occupational Safety and Health	87
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4 Occupational Safety and Health	87

5.1 GRI Standards Index

5.2 SASB Standard Index

5.3 Comparison Table of TCFD and Climate-Related Information of Listed Companies

5.4 Independent Assurance Opinion Statement

GRI Standard	Disclosure Item		Corresponding Chapter / Supplementary Description	Page Number
GRI 403: Occupational Health and Safety (2018)	403-9	Work-related injuries	4.4 Occupational Safety and Health	87
	403-10	Work-related ill health	4.4 Occupational Safety and Health	87
GRI 404: Training and Education (2016)	404-1	Average hours of training per year per employee	4.3.1 Employee Training	84
	404-3	Percentage of employees receiving regular performance and career development reviews	4.3.2 Regular Performance Appraisals	86
GRI 405: Diversity and Equal Opportunity (2016)	405-1	Diversity of governance bodies and employees	1.1.4 Diversity and Functional Enhancement of the Board of Directors	26
	405-2	Ratio of basic salary and remuneration of women to men	4.2.5 Employee Compensation	79
	405-2	Ratio of basic salary and remuneration of women to men	4.2.1 Manpower Structure of Employees and Dispatched Workers	75
GRI 406: Non-discrimination (2016)	406-1	Incidents of discrimination and corrective actions taken	4.2.1 Manpower Structure of Employees and Dispatched Workers	75
GRI 414: Supplier Social Assessment (2016)	414-1	New suppliers that were screened using social criteria	2.4 Supplier Management	49
GRI 416: Customer Health and Safety (2016)	416-1	Assessment of the health and safety impacts of product and service categories	2.3 Emphasis on Product Quality, Protection of the Environment, Life, and Health	48
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.3 Emphasis on Product Quality, Protection of the Environment, Life, and Health	48
GRI 417: Marketing and Labeling (2016)	417-2	Incidents of non-compliance concerning product and service information and labeling	2.3.1 Product Labeling in Compliance with International Regulations	48
	417-3	Incidents of non-compliance concerning marketing communications	2.3.1 Product Labeling in Compliance with International Regulations	48
GRI 418: Customer Privacy (2016)	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.6 Information Security	38

5.2 SASB Standard Index

SASB Topic	Code	Accounting Metric	Category	Unit	2024	2025	Disclosed Section	Page Number
Energy management	RT-IG-130a.1.	Total energy consumed	Quantitative	GJ	50,156.80GJ	68,237.62GJ	3.1.1 Energy Management	54
							3.1.2 Greenhouse Gas Emissions	56
		Percentage of grid electricity	Quantitative	%	98.50%	98.5%	3.1.1 Energy Management	54
							3.1.2 Greenhouse Gas Emissions	56
		Percentage renewable	Quantitative	%	0.30%	0.2%	3.1.1 Energy Management	54
Workforce Health & Safety	RT-IG-320a.1.	Total Recordable Incident Rate (TRIR)	Quantitative	Rate	4.46	4.21	4.4 Occupational Safety and Health	87
		Fatality rate	Quantitative	Rate	0	0	4.4 Occupational Safety and Health	87
		Near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Quantitative	Rate	0	0	4.4 Occupational Safety and Health	87
Fuel Economy & Emissions in Use-phase	RT-IG-410a.1.	Sales-weighted fuel efficiency for medium- and heavy-duty vehicles	Quantitative	L/100 ton-km	Not applicable. TBI Motion's products are not stationary/mobile/generator equipment driven by fuel.			
	RT-IG-410a.2.	Sales-weighted fuel efficiency for non-road equipment	ton-km	L/hr				
	RT-IG-410a.3.	Sales-weighted fuel efficiency for stationary generators	Quantitative	KJ/L				
	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. TBI Motion's products are not stationary/mobile/generator equipment driven by fuel.			

SASB Topic	Code	Accounting Metric	Category	Unit	2024	2025	Disclosed Section	Page Number
Materials Sourcing	RT-IG-440a.1.	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	N/A	TBI Motion is committed to non-conflict sourcing in the supply chain and requires 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) do not originate from mining areas controlled by armed groups in the Democratic Republic of the Congo or its neighboring countries. In the future, we will continue to review suppliers' conflict mineral policies and actions to fulfill TBI Motion's commitment to the use of conflict-free minerals.			
Remanufacturing Design & Services	RT-IG-440b.1.	Revenue from remanufactured products and services	Quantitative	Presentation currency	The Company currently does not recycle sold products to remanufacture them into products.			
Activity Metrics	RT-IG-000.A.	Number of units produced by product category	Quantitative	Number	The Company's top three main products and production volumes are: Ball Screws: 1,771,617 PCS Linear Guideways: 3,108,047 PCS Ball Spline 108,346 PCS	The Company's top three main products and production volumes are: Ball Screws: 4,283,798 PCS Linear Guideways: 6,565,272 PCS Ball Spline 56,342 PCS	-	-
Activity Metrics	RT-IG-000.B.	Total Number of Employees	Quantitative	Number	781 people	1,069 people	4- 2 Talent Attraction and Retention	74

5.3 Comparison Table of TCFD and Climate-Related Information of Listed Companies

Dimension	Disclosure Item	Climate-Related Information of Listed Companies	Disclosed Section	Page Number
Governance	a) Describe the board's oversight of climate-related risks and opportunities.	Specify the oversight and governance of the board of directors and management level regarding climate-related risks and opportunities.	3.2.1 Climate Governance Structure	62
	b) Describe management's role in assessing and managing climate-related risks and opportunities.		3.2.1 Climate Governance Structure	62
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Specify how the identified climate risks and opportunities affect the business, strategy, and financials of the enterprise (short term, medium term, long term).	3.2.3 Climate Change Response Strategies	64
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Specify the financial impacts of extreme climate events and transition actions.	3.2.3 Climate Change Response Strategies	64
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios (including a 2° C or lower scenario.)	If scenario analysis is used to assess resilience against climate change risks, the scenarios, parameters, assumptions, analytical factors, and major financial impacts used should be explained.	3.2.4 Scenario Analysis and Cost	66
Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks.	Specify how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	3.2.2 Identification of Climate-Related Risks and Opportunities	63
	b) Describe the organization's processes for managing climate-related risks.		3.2.2 Identification of Climate-Related Risks and Opportunities	63
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management system.		3.2.2 Identification of Climate-Related Risks and Opportunities	63

Dimension	Disclosure Item	Climate-Related Information of Listed Companies	Disclosed Section	Page Number
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 respond to and manage climate-related risks, explain the content of the plan, as well as the metrics and targets used to identify and manage physical and transition risks. If internal carbon pricing is used as a planning tool, the price formulation basis should be explained.	3.2.5 Indicators and Targets	68
	b) Disclose Scope 1, Scope 2, and, if applicable, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and action plans.	3.1.1 Energy Management 3.1.2 Greenhouse Gas Emissions	54 57
	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, information such as the covered activities, greenhouse gas emission scopes, planning horizons, and annual achievement progress should be explained; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve related targets, the source and quantity of the offset carbon reduction credits or the quantity of RECs should be explained.	3.2.5 Indicators and Targets	68

5.4 Independent Assurance Opinion Statement

溫室氣體查驗意見書

2025年溫室氣體排放資訊

全球傳動科技股份有限公司

新北市樹林區三多路123號

本公司依據 ISO 14064-3: 2019 完成查驗，並符合下列標準要求

ISO 14064-1: 2018

合理保證等級：
直接溫室氣體排放量(類別 1)：439,743.4 公噸二氧化碳當量
能源間接溫室氣體排放量(類別 2)：8852,803.2 公噸二氧化碳當量

有限保證等級：
其他間接溫室氣體排放量(類別 3~6)：2,796,718.2 公噸二氧化碳當量

總排放量：12,089,265 公噸二氧化碳當量

簽署人 執行長

環球國際驗證股份有限公司
UNIVERSAL CERTIFICATION SERVICE CO., LTD.

徐鈞聖

簽署日期: 2026年04月13日

1. 本查驗意見書係根據國際標準驗證股份有限公司、臺北市政府環境局及中華民國標準局之規定，並依據 ISO 14064-3: 2019 進行查驗。
2. 查驗結果僅供客戶參考，不得作為其他用途。如有任何爭議，請逕向環球國際驗證股份有限公司洽詢。
3. 本查驗意見書僅供客戶參考，不得作為其他用途。如有任何爭議，請逕向環球國際驗證股份有限公司洽詢。

afaq 獨立保證意見聲明書

全球傳動科技股份有限公司 2025 年度永續報告書

「法國標準協會」於1926年成立，作為法國國家標準的主管機關，並擔任「國際標準組織」的常任理事國代表，是全球知名的驗證機構之一。本項保證工作由「法國標準協會」亞太分公司「法標國際認證股份有限公司」執行，團隊成員均具有專業背景，並接受過AA1000 AS、AFAQ 36000、ISO 9001、ISO 14001、ISO 14064、ISO 45001、ISO 50001 等永續性相關之品質、環境、能源、安全與社會責任等國際標準的訓練，而擁有主導稽核員或查驗員之資格。法標國際認證股份有限公司(以下簡稱法標)與全球傳動科技股份有限公司(以下簡稱全球傳動)為相互獨立的實體，法標除了本獨立保證聲明書所述內容外，並未涉及或介入全球傳動永續報告書之準備過程。

責任

全球傳動負責按照所宣告之永續報告準則，在永續報告書中對臺灣營運據點的經濟、環境與社會面向之營運活動與績效進行報導。

法標負責按照所描述的範圍與方法，為全球傳動及其利害關係人提供一份獨立保證意見聲明書，本聲明書僅供全球傳動使用，不對其他用途負責。

範圍與標準

全球傳動與法標協議的保證範圍包括：

- 保證作業範疇與「全球傳動科技股份有限公司2025年度永續報告書」揭露範疇一致。
- 法標依據AA1000保證標準(v3)之第一應用類型進行保證作業，審查與評估全球傳動達成AA1000實質性原則(2018)的符合程度。
- 保證作業包括審查與評估全球傳動的相關流程、系統與管制及可取得之績效資訊，以及下列報導準則達成的情況：
 - GRI永續報導準則
 - TCFD氣候相關財務揭露
 - SASB準則

方法

- 報告書採用依據 GRI 永續報導準則進行報導，對報告書內容符合 GRI 準則的一般揭露及特定主題揭露進行審查。
- 查驗團隊與相關人員進行訪談，確認利害關係人的溝通與回應機制與重大主題決策流程等。然而，並不直接接觸外部利害關係人。

afaq

- 與報告書編制相關的所有文件、數據和資訊由查驗團隊與相關人員的訪談進行查核。
- 基於抽樣計畫，審查組織產生、蒐集與管理報告書中所揭露的質化與量化的資料。
- 藉由訪談各組負責人，檢驗與審視相關的文件、資料與資訊，評估報告書內容之支持性資料與證據來源合理。

結論

AA1000實質性原則

包容性

全球傳動已持續尋求利害關係人的參與，並建立重大永續主題，發展及達成永續具有責任且策略性的回應。報告書中已公正地報導與揭露環境、社會及治理的訊息，足以支持該組織對各方利害關係人關注議題的回應，展現該組織在包容性原則的具體行動。

重大性

全球傳動已參考相關國際報導準則建立重大準則決策流程，並對其營運績效與利害關係人均至關重要的重大主題，並在報告書中反映該組織對重大主題處理的優先順序。報告書中已揭露重大主題的衝擊與管理方案內容，並展現該組織實踐重大主題原則的具體成果。

回應性

全球傳動已透過報告書、官方網站與其他公開資訊平台，定期與不定期揭露經濟、環境與社會的資訊，使利害關係人得以對該公司的治理與管理績效進行了解。未來可持續整合相關報導要求，藉由內部管理系統定期監控、量測與調整，揭露完整且具價值的資訊回應利害關係人與報導要求。

衝擊性

全球傳動已對其營運過程中對整體環境產生之衝擊，提供必要的資源進行監控與量測。在報告書中已揭露所辨識的各項衝擊與管理措施，以質化與量化的目標呈現對衝擊的管理績效，提供了合適的資訊供利害關係人了解該組織的永續作為。未來可持續提供資源支持對衝擊管理資訊的規劃、量測與評估，並透過內部管理體系持續改進績效。

GRI永續報導準則

基於審查的結果，確認報告書中一般揭露與特定主題揭露及重大主題管理揭露等，已遵

afaq

依據GRI永續報導準則之要求，未來可持續依報導要求，透過跨部門合作來持續彙整各重大主題與營運據點績效，揭露充分的永續資訊給利害關係人。

TCFD氣候相關財務揭露

基於審查的結果，報告書已依TCFD架構揭露治理、策略、風險管理及目標等四大構面，說明氣候變遷對營運的影響及應對措施，整體已符合TCFD基本要求。未來可持續關注與更新氣候資訊，以持續評估應對策略與行動對財務的潛在影響。

SASB準則

基於審查的結果，該報告書已參照SASB準則的永續性主題與指標、活動指標進行相關資訊揭露。未來可持續依準則要求，在跨部門的合作下進行蒐集與揭露，提供具價值的資訊給投資人。

意見聲明

法標依據AA1000保證標準(v3)的查驗指引及GRI永續報導準則，已發展完整的永續性報告保證原則。我們認為就全球傳動所揭露的足夠證據及現場查驗的所見事實，秉持公允的原則，對該組織達成的全球永續性報導準則的情況出具聲明。

我們總結「全球傳動科技股份有限公司2025年度永續報告書」內容，對於全球傳動的相關運作與特定績效提供了一個公平的觀點。我們相信有關全球傳動在2025年的經濟、社會及環境等特定績效揭露是公正地呈現。

保證等級

依據AA1000保證標準(v3)，我們依據本聲明書中所描述的範圍與方法，審定本聲明書為中度保證等級。

以上，僅代表「法國標準協會」

Dr. August Tsai
認證與評鑑部門 理事
2026年07月27日
臺灣國際驗證股份有限公司(主事查驗員)、傳授員(查驗員)
查驗團隊：阮慶仁(主事查驗員)、李國輝(查驗員)
電話：+886 3 22010806、傳真：+886 3 22017889
網址：https://international.afsolutions.com

AA1000
Licensed Report
000-84/V3-KDRFM



TBI MOTION TECHNOLOGY CO.,LTD

Address: No. 123, Sanduo Rd., Shulin Dist., New Taipei City 23876, Taiwan

Tel: +886-2-2689-2689

Fax: +886-2-2688-5933

E-mail: tbimotion@tbimotion.com.tw

