Clientron Corp., 2025
Sustainability Report

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About this report

This is the third “Sustainability Report” published by Clientron Corp. (referred to as “Clientron”, “the Company”, or “we” in the report). In this report, we adopt a transparent and candid approach to addressing sustainability issues. Through the five core chapters Clientron's sustainability, accomplishing the mission, upholding integrity and the rule of law, attracting top talent and fostering strong partnerships, production and supply chain management, and sustainable use of the environment and resources, we present our current sustainability initiatives and future development objectives across the Environmental, Social, and Governance (ESG) dimensions. By publishing this report, we aim to showcase Clientron’s efforts in sustainable development and communicate our overall progress in economic, environmental, and social sustainable development to all our stakeholders. We continuously listen to the expectations and feedback of stakeholders, using this as a guiding principle to advance our efforts in corporate social responsibility and corporate sustainable development.

Boundary domain

This Report covers the reporting period from January 1 to December 31, 2025. The scope of disclosed data and information, as well as the reporting frequency, are aligned with those of the annual report and the financial statements. The content includes specific practices and performance data across the economic, governance, social, and environmental domains. To provide a more comprehensive annual report and activity performance, some of the information may include data before January 1, 2025 and after December 31, 2025. The domain of this report primarily covers the operations in Taiwan, with some information also including the operations at the plant in Xiamen, China. If there is any speculation or information recompilation with the previous version, it will be noted in each relevant section.

The report outlines the domain as shown in the table below:

Consolidated Financial Report of Subsidiaries of Clientron	
The entity revealed in the report	● **Clientron Corp. (Taipei Headquarters), Nangang Factory** ● **Bcom Technology (Xiamen) Co., Ltd. (Xiamen Factory)**
Entity that was not disclosed in the report	● **Bcom Technology (Shanghai) Co., Ltd.**

Compiled in accordance with regulations

This report follows the GRI Universal Standards 2021 as a reference for disclosure, and aligns with the Task Force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB). The data and information presented in this report were provided by the respective departments at the corporate headquarters and each operating site, and were compiled and edited by the sustainability report working group. Following review and revision by the sustainability development committee, the report was finalized upon review and approval by the chairperson prior to publication. The report's preparation and review procedures have been incorporated into the company's internal control system, with clearly defined responsibilities and review procedures for each responsible unit to ensure the completeness, accuracy, and reliability of the information disclosed in this sustainability report.

During the editing and writing of the Company’s 2025 Sustainability Report, Jianchyun Esgbooster Co., Ltd. was entrusted to provide guidance on the structure, content, and data of this Sustainability Report, and the data sources were conducted using rigorous procedures. Before the official issuance, Evershine CPAs Firm was specially commissioned to audit the data mentioned in the content on “water, energy, and greenhouse gas inventory” and to perform independent third-party assurance of other non-financial data, issuing an Independent Assurance Report accordingly. Financial data were sourced from the audited financial statements and Annual Report certified by PricewaterhouseCoopers Taiwan and are presented in NTD. In addition, performance related to quality and environmental management is disclosed using internationally recognized indicators. Some data is also cited from publicly available information on government websites, presented using common numerical descriptions. Any estimates will be noted in the relevant sections.

Item	Adhere to the certification standards	Third-party certification institution
Financial information	Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountant, and Generally Accepted Auditing Standards	PricewaterhouseCoopers (PwC)
Quality/Customer Relationship Management	ISO 9001:2015 Quality Management System	AFNOR Certification
	IATF16949:2016 Automotive Quality Management System	AFNOR Certification
	ISO 26262:2018 Road Vehicle Functional Safety	DEKRA Testing and Certification Co., Ltd.
Environmental management	ISO 14001:2015 Environmental Management System	United Registrar of Systems Taiwan Ltd.
	ISO 14064-1:2018 Greenhouse Gas Inventory	United Registrar of Systems Taiwan Ltd. (Taiwan) SGS Taiwan Limited (Xiamen)
	ISO 50001:2018 Energy Management System	SGS Taiwan Limited
	ISO 14067 Product Carbon Footprint System	SGS Taiwan Limited
Social domain	ISO 45001 Occupational Safety and Health Management System	United Registrar of Systems Taiwan Ltd.
※Company website link: https://www.clientron.com/zh-tw/governance_responsibility.php		

Date of release

This is the second sustainability report published by Clientron Corp. The company will release a "Sustainability Report" on an annual basis going forward.

- Previous version: Released in June 30, 2025.
- Current released version: Released in June 30, 2026.
- Next released version: Expected to be published in July 2027.

Contact Details

If you have any questions, comments or suggestions about this report, please feel free to contact us. We highly appreciate your feedback and look forward to hearing from you. The contact information is as follows:

- Contact person: Clientron Corp. - HSIAO,YIN-TING
- Address: 3F., No. 75, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City
- Phone: 02-2698-7068
- Email: HR@clientron.com
- Sustainable Development Section: https://www.clientron.com/zh-tw/about_green.php

A message from the Chairman

— ESG Declaration on Sustainable Development Strategy —

Recent years have witnessed heightened volatility in the global economy and industrial landscape. Factors including post-pandemic supply chain restructuring, inflationary pressures and interest rate policy adjustments, escalating geopolitical risks, and the increasing frequency of extreme weather events have posed significant challenges to corporate operations and strategic planning. Clientron firmly believes that the foundation of sustainable business lies in robust risk management, enhanced operational resilience, and sound corporate governance. While maintaining a balance between business performance and sustainable development, the Company remains committed to creating long-term value for its shareholders, customers, employees, and society.

In response to rapid technological advancements and evolving market demand, Clientron continues to focus on three strategic pillars: technology integration, solution value enhancement, and service excellence. By leveraging integrated hardware and software capabilities, the Company enhances the value of its total solutions while continuously optimizing its product portfolio and market strategies to strengthen its medium- and long-term competitiveness and profitability.

During 2025 and 2026, in response to changes in customer composition and evolving global market trends, Clientron continued to advance business transformation and market diversification. In its thin client business, the Company further expanded its proprietary UltrArmor brand by deepening market penetration and channel partnerships across Europe, enhancing brand visibility and strengthening overseas business momentum. At the same time, the Company continued to invest resources in developing its second niche product line—automotive electronics. Relevant projects have progressively completed the required regulatory validations and entered mass production, while initial progress has also been achieved in overseas market expansion, contributing to a more diversified revenue structure and strengthening future growth momentum.

Clientron recognizes that ESG (Environmental, Social, and Governance) is not only an expression of corporate social responsibility but also a strategic framework for enhancing corporate governance, mitigating operational risks, and capturing transformation opportunities. In alignment with applicable regulations and international sustainability trends, the Company continues to integrate ESG considerations into its operations and decision-making processes through stakeholder engagement, continuous enhancement of internal and external management systems, and close collaboration across the supply chain. The Company remains committed to advancing the following three key dimensions:

1. Environmental: Strengthening Carbon Management and Advancing Green Manufacturing

Clientron adheres to environmental, occupational health and safety, and product safety regulations throughout its product design, manufacturing, and service processes, continuously reducing its environmental footprint. The Company has implemented various energy conservation and carbon reduction initiatives, including improving energy efficiency, optimizing manufacturing processes, and strengthening emissions management. In addition, Clientron has obtained ISO 14064-1 Greenhouse Gas Inventory Verification, establishing a solid foundation for carbon management and continual improvement.

Driven by the global net-zero transition and the rapid development of the electric vehicle industry, Clientron has continuously invested in the development of its automotive electronics business and related capabilities since 2019. The Company has cultivated professional talent in functional safety and automotive development processes while aligning its development and management systems with domestic regulatory requirements and internationally recognized automotive development standards to deliver intelligent cockpit solutions. In 2023, Clientron obtained ISO 26262 ASIL-D, the highest Automotive Safety Integrity Level (ASIL) certification, demonstrating the Company's achievements in product safety, quality management, and automotive-grade development capabilities.

2. Social: Fostering Talent Development and Social Engagement to Build a Great Workplace

Clientron places great emphasis on talent development and employee well-being and is committed to fostering a diverse, inclusive, healthy, and supportive workplace. Through cross-functional collaboration and effective organizational communication, the Company provides employees with diverse career development and learning opportunities while continuously enhancing employee benefits and engagement initiatives to strengthen workforce engagement and organizational cohesion.

In terms of social engagement, Clientron has long supported disadvantaged communities and local industries through concrete actions. The Company regularly collaborates with social welfare organizations and local farmers and fishermen to organize product tasting events, charity bazaars, and local procurement activities, thereby supporting social enterprises and regional economic development. In addition, Clientron encourages employees to participate in charitable and volunteer activities, including the "Shoes for Life – Sending Love to Africa" initiative, and supports employees in volunteering during weekends to sort and donate second-hand supplies, further extending the Company's positive social impact.

3. Governance: Strengthening Corporate Governance, Transparency, and Risk Management

Clientron continues to reinforce its corporate governance framework and internal control systems while placing strong emphasis on information transparency and stakeholder communication. ESG considerations have been incorporated into the Company's operational management and risk assessment mechanisms to proactively address market and operational risks and strengthen its long-term sustainable development capabilities.

The Company also continues to promote systematic management by optimizing operational processes and integrating cross-functional resources to improve operational efficiency and decision-making quality. At the same time, Clientron is committed to fostering a culture of compliance and risk awareness while working collaboratively with suppliers and customers to advance sustainability initiatives and build a resilient and sustainable operating ecosystem.

Looking ahead, Clientron will continue to uphold its core philosophy of "Steady Growth and Sustainable Development." The Company will further strengthen its ESG strategy and governance framework while continuing to invest in research and development, innovation, and quality enhancement. Clientron will also reinforce supply chain collaboration and sustainability management to proactively address industry trends and the challenges arising from the global sustainability transition. By balancing the interests of shareholders, customer value, employee well-being, social responsibility, and environmental stewardship, the Company remains committed to creating long-term, sustainable value for all stakeholders.

Chairman Kelly Wu

ESG PERFORMANCE HIGHLIGHTS

E - Environmental domain
2025 electricity consumption at the Taipei Headquarters totaled 404,066 kWh, representing a reduction of 50,601 kWh compared with 454,667 kWh in 2024, equivalent to an approximately 11.13% decrease in electricity consumption.
The Xiamen Factory reduced its water consumption by 0.621 million liters in 2025.
All products manufactured in 2025 have been verified to **comply with the RoHS international environmental protection standards, achieving a 100% compliance rate**.
In 2025, the company completed the **greenhouse gas inventory in accordance with ISO 14064-1**.
In 2025, **100%** of **suppliers signed the "Declaration of Hazardous Substances"**.
No significant waste leakage incidents occurred in 2025.
Total waste generation in 2025 decreased by 15.75% compared with the previous year.
In 2025, there were no incidents resulting in significant fines or non-monetary sanctions for non-compliance with environmental laws and regulations.
S - Social domain
In 2025, the **employment rate** at the Taipei headquarters **reached 11.6%**. **The new** employee **recruitment rate of the Xiamen factory reached 1.64%.**
In 2025, Clientron invested a total of **NT$ 323,222** in electronic education and training, with a total training time of **1,034.5 hours**.
In 2025, there were **no reported cases of occupational diseases, major occupational accidents, and fatalities**.
In 2025, Clientron achieved certification for the **ISO 45001** Occupational Safety and Health Management System.
In 2025, **suppliers signed the "Integrity and Confidentiality Commitment" and the "Conflict-Free Mineral Declaration"**, achieving **100%** compliance.
G - Governance domain
The company's proportion of female directors reached **44%** in 2025.
In 2025, there were **no** reported incidents of violations related to integrity, anti-competitive practices, or anti-trust and monopolistic behavior.
In 2025, there were **no** incident of missing or compromised customer data privacy.
No material cybersecurity incident occurred in 2025.
No incidents of corruption or bribery were identified during 2025, and the Company made no political contributions during the reporting year.
In 2025, the Company's R&D expenditure accounted for approximately 22.47% of total revenue. A total of NTD168,085 thousand was invested in research and development to strengthen technological innovation and enhance the Company's R&D capabilities.

Awards or Honors Received

In August 2024, Luxgen Motor partnered with Clientron to obtain certification for Apple CarPlay and Android Auto.

Obtained ISO 45001 Occupational Safety and Health Management Systems certification on October 2024.

2025, Clientron was honored with the Silver Award in the Technology/Energy R&D Category of the 1111 Job Bank Happy Enterprise Awards.

2025, Clientron received the SGS Eco-Label Best Partner Award.

Chapter I Clientron's sustainability, accomplishing the mission

1.1 Clientron Moving Towards Sustainability

Board's Sustainability Planning

The Board of Directors serves as the Company's highest governing and oversight body for sustainability, responsible for approving sustainability policies and material ESG objectives, and ensuring the effective implementation of the Company's sustainability strategy through a structured governance framework. The Board convenes at least once every quarter as a general principle. In 2025, the Board held six meetings, with an average director attendance rate of 85%. During the year, the Board reviewed and approved 20 proposals, the majority of which were related to Governance (G) matters, including reports on operating performance, financial statements, amendments to the Articles of Incorporation, the by-election of an independent director, the lifting of non-competition restrictions for directors, internal control systems, annual budgets, internal audit plans, and the re-election of directors. Through continuous communication and effective oversight, the Board strives to promote the Company's long-term development while creating broader social value and sustainable long-term benefits.

To further strengthen its sustainability governance framework, the Company has established a Sustainable Development Committee to assist the Board of Directors in overseeing and advancing sustainability-related initiatives and the implementation of the Company's sustainable development strategy.

Organizational Structure of Sustainable Development Committee	
Item	Description
Date Established	March 2024
Composition	Appointed by the Board of Directors and composed of at least three members, including at least one director.
Convener	One director shall be elected by and from among the committee members to serve as the Convener, responsible for convening and chairing committee meetings.
Members	Chairperson: Wu Hui-Yu (Convener); Director: Wang Ying-Chieh; Director: Weng Ping-Chi; Chief Financial Officer: Yang Pei-Wen
Term of Office	The term of office shall coincide with that of the Board of Directors. Members are eligible for reappointment upon expiration of their term.
Meeting Frequency	The Committee shall convene at least once annually, with additional meetings held as necessary.

Scope of Responsibilities of the Sustainable Development Committee
I. Drafting the company's sustainable development policy. II. The company's objectives, strategies, and review of progress toward sustainable development, as well as tracking and updating these initiatives. III. Review the company's sustainable operation strategy and sustainability report. IV. Oversee and instruct the company's involvement in various corporate governance assessments. V. Monitor the issues of various stakeholders and oversee the communication plan.

Delegation and Oversight of Sustainability Governance	
Category	Description
Board of Directors' Responsibilities	Approves sustainability policies and material ESG objectives.
Committee's Role	Reviews the Sustainability Report and sustainability strategies, monitors performance, and provides recommendations to support the Board's decision-making.
Senior Management (Under Delegated Authority)	Develops sustainability policies and ESG management frameworks, establishes ESG objectives, drives implementation plans, coordinates organizational resources, and monitors implementation performance.
Board Oversight	Regularly reviews implementation performance while retaining ultimate oversight and approval authority.

The Sustainability Report and the material topics disclosed therein are subject to the review and approval of the Chairperson prior to publication. The Chairperson appoints a member of senior management to serve as the Sustainability Convener, responsible for overseeing the planning of the Company's sustainability development strategies and objectives, as well as the preparation of the Sustainability Report.

Senior management is responsible for integrating cross-functional resources, driving corporate social responsibility (CSR) and sustainability-related initiatives, regularly reviewing implementation performance and progress toward established objectives, and reporting sustainability progress to the Board of Directors. The Board exercises oversight over the implementation process to ensure the effective operation of the Company's sustainability governance framework.

1.2 Stakeholder engagement

In accordance with the GRI Standards, the Company identified its potential stakeholder groups, including shareholders and other investors, government agencies, employees and other workers, customers, consumers, business partners, suppliers, local communities, non-governmental organizations (NGOs), civil society organizations, labor unions, and vulnerable groups. The stakeholder identification process also incorporated benchmarking against industry peers and the stakeholder identification results disclosed in the Company's previous Sustainability Report. With the assistance of external experts, the Company further assessed and ranked each stakeholder based on the magnitude of its actual and potential negative impacts, as well as its actual and potential positive impacts. Stakeholders with a composite score of 10 points or above were shortlisted. The results were subsequently reviewed and validated through discussions with senior management, forming the basis for identifying the Company's key stakeholders for 2025.

Following the assessment and validation process, the Company identified six key stakeholder groups for 2025: Customers, Employees and Other Workers, Government Agencies, Shareholders and Other Investors, Suppliers/Contractors, and Business Partners.

Stakeholder communication channels

Stakeholder communication channels and their effectiveness					
Stakeholder	**The significance to Clientron**	**Issues of concern**	**Communication channel**	**Frequency**	**Communication effectiveness**
Customer	Customers are the primary source of revenue and profit for the company. Satisfying customer needs and providing valuable services, while building long-term partnerships, helps maintain existing customers and attract new ones. This also provides guidance on future product development and enhances Clientron's competitiveness, making a crucial contribution to the company's sustainable development.	● Material ● Energy ● Emissions ● Occupational Safety and Health ● Non-discrimination ● Freedom of association and collective bargaining ● Child labor ● Forced and Coerced Labor ● Customer health and safety ● Marketing and labeling ● Customer privacy	1. email 2. Virtual meeting/ In-person Meetings 3. Visit 4. Customer satisfaction survey 5. Customer's SCM platform 6. Audit of customer companies and their manufacturing facilities 7. Sales Order and Production Capacity Coordination Meetings 8. Telephone Communication	1. Real-time 2. Unscheduled 3. Unscheduled 4. Annually 5. Unscheduled 6. Unscheduled 7. Weekly 8. Unscheduled	1. In 2025, no customer complaints were recorded. Customer satisfaction survey results were as follows: Vehicle Electrical Business Division: 94.1, TC Business Division: 96.5, and POS Business Division: 84.1. 2. The quality objective achievement rate reached 100% in 2025.
Employees and other personnel	The employees are the cornerstones of Clientron's sustainable operation. Their professional expertise is the driving force behind our ongoing growth. We are dedicated to creating a positive work environment and growth opportunities to inspire our employees, as we collectively work towards the company's sustainable development objectives.	● Economic performance ● Market position ● Employment relations ● Labor-Management relations ● Occupational Safety and Health ● Training and Education ● Workforce diversity and equal opportunity ● Non-discrimination ● Freedom of association and collective bargaining ● Forced and Coerced Labor	1. e-mail 2. Telephone communication 3. Website 4. Labor-Management conference 5. Negotiation conference 6. OSH Meeting	1. Real-time 2. Real-time 3. Once per quarter 4. Quarterly 5. Unscheduled 6. Quarterly	1. The average employee performance appraisal score was 86.77 in 2025. 2. The Taipei Headquarters convened four labor-management communication meetings on a quarterly basis in 2025. The Xiamen Plant held three labor-management meetings during the year, exceeding the minimum annual requirement. 3. Occupational health nurses conducted 48 regular employee health consultation sessions to promote employee health and well-being. 4. The Employee Welfare Committee organized 15 employee welfare activities in 2025. 5. Total investment in employee education and training amounted to NT$323,222, with a cumulative 1,034.5 training hours completed in 2025.
Government	The products and services we offer, as well as our related marketing activities, are all subject to review and oversight by the relevant regulatory authorities.	● Economic performance ● Taxation ● Employment/Labor-Management relations	1. e-mail 2. Official letter 3. Meeting	1. Real-time 2. Real-time 3. Unscheduled	1. A total of six meetings related to occupational health and safety (OHS), environmental protection, and fire safety were held in 2025.

Stakeholder communication channels and their effectiveness					
Stakeholder	**The significance to Clientron**	**Issues of concern**	**Communication channel**	**Frequency**	**Communication effectiveness**
	Maintaining good relations with the government and complying with regulations are essential for the company's operations.	● Energy ● Emissions ● Water and Discharged Water ● Waste ● Occupational Safety and Health ● Customer health and safety ● Marketing and labeling ● Customer privacy	4. Telephone 5. Visit	4. Real-time 5. Unscheduled	2. No labor-related regulatory penalties or sanctions were incurred in 2025. 3. No environmental regulatory penalties or sanctions were incurred in 2025.
Shareholders and other investors	Investors are supporters of the company, and the company should safeguard their interests and treat all investors equitably. It should ensure that investors have adequate awareness, participation, and decision-making rights regarding the company's important matters.	● Economic performance ● Anti-corruption ● Anti-competitive practices ● Taxation ● Energy ● Emissions ● Occupational Safety and Health ● Customer privacy	1. Shareholders' Meeting 2. Investor mailbox and telephone 3. Market Observation Post System	1. Annually 2. Unscheduled 3. Unscheduled	1. A total of 12 material information announcements were disclosed through the Market Observation Post System (MOPS) in 2025. 2. The Company's Annual Report and financial statements were publicly disclosed through the Market Observation Post System (MOPS). 3. One Annual General Shareholders' Meeting was convened in 2025.
Supplier/ Contractor	Suppliers are key partners of Clientron, and we build a long-term, mutually prosperous relationship to ensure the sustainable development of the supply chain. We aspire to have a symbiotic relationship with our suppliers, where we can mutually support and grow together.	● Economic performance ● Procurement practice ● Occupational Safety and Health ● Marketing and labeling ● Customer privacy ● Supplier environmental evaluation ● Supplier social evaluation	1. Supplier audit 2. Supplier conference 3. e-mail 4. Telephone 5. Supplier complaint mailbox	1. Annually 2. Unscheduled 3. Real-time 4. Real-time 5. Real-time	1. The annual supplier audit completion rate reached 100% in 2025. 2. The supplier Conflict Minerals Declaration signing rate reached 100% in 2025. 3. The Hazardous Substances Declaration signing rate reached 100% in 2025.
Business partner	Establishing sound and strategic partnerships with business partners enables the Company to integrate resources, enhance operational efficiency, and jointly drive business growth and market expansion. Through transparent, trust-based collaboration aligned with sustainability principles, the Company also strengthens supply chain resilience, thereby supporting its long-term sustainable development and creating shared value for all stakeholders.	● Economic performance ● Procurement practice ● Material ● Energy ● Emissions ● Occupational Safety and Health ● Marketing and labeling ● Customer privacy ● Supplier environmental evaluation ● Supplier social evaluation	1. The company's website is updated with product information at any time 2. e-mail 3. Virtual meeting 4. Visit	1. Unscheduled 2. Real-time 3. Unscheduled 4. Unscheduled	1. The Company participated in one overseas exhibition with business partners in 2025. 2. The Company's official website was updated 15 times throughout 2025 to provide stakeholders with the latest corporate information.

1.3 Identification of material topics

To ensure the information disclosed in the sustainable development report meets the needs of stakeholders, the material sustainability topics are determined through four key steps, “understanding the organizational context”, “identifying the actual and potential impacts of sustainability issues”, “evaluating the significance of those impacts”, and “disclosing and reporting on the sustainability issues”.

STEP 1 Understanding the organizational context	Clientron has compiled a reference package of **36** sustainability issues, drawing from GRI standards and SASB standards.
STEP 2 Identifying the actual and potential impacts of sustainability issues	By leveraging the expertise of external specialists and the Company's first- and second-level management, each sustainability topic was assessed and scored based on the Company's actual and potential negative impacts, as well as actual and potential positive impacts on the economy, the environment, and society (including people and human rights). The scores for each topic were then aggregated by summing the ratings for actual negative impacts, potential negative impacts, actual positive impacts, and potential positive impacts across the economic, environmental, and social (people and human rights) dimensions.
STEP 3 Evaluating the significance of those impacts	The scoring results were approved after a discussion in the Sustainable Development Group meeting involving external experts and managers from the company’s first-level and direct second-level units. Drawing on past operational experience, they examined the degree of impact and likelihood of the issues, and confirmed **5** material sustainability issues of Clientron.
STEP 4 Disclosing and reporting on the sustainability issues	The company conducted a materiality analysis of sustainability issues, with input from external experts and a comprehensive assessment across internal departments. The **5** major sustainability issues were finally categorized into **5** major thematic management contents, which are then disclosed in the sustainability report to communicate with and respond to stakeholders.

Identification result of material topics

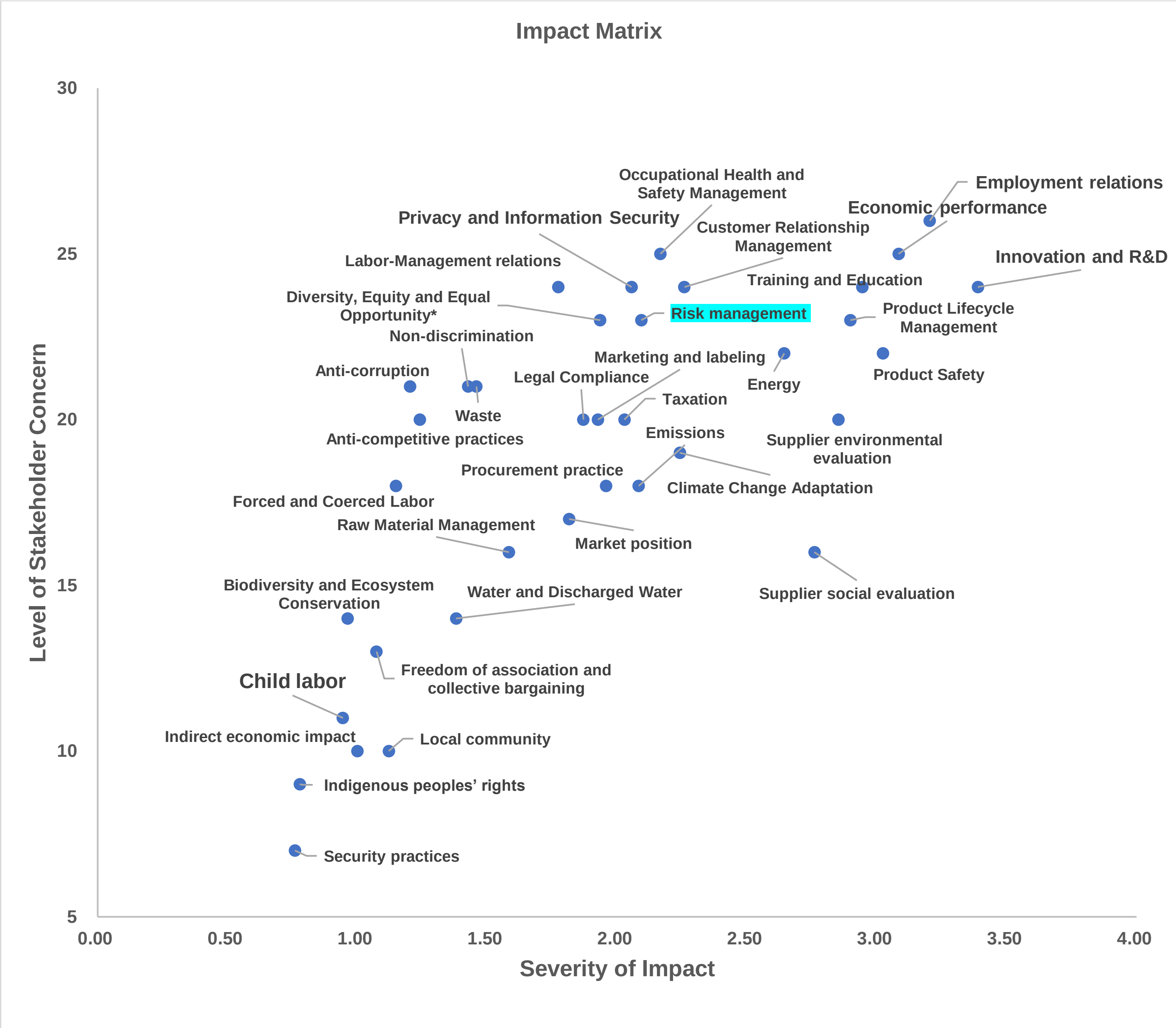
Based on the above assessment process, we identified five material topics: Energy, Labor-Management Relations, Training and Education, Economic Performance, and Innovation and R&D. These material topics reflect the Company's key priorities in relation to its operational development and the sustainability issues of greatest concern to stakeholders. This Sustainability Report has been prepared based on the results of this materiality assessment and presents the management approach and performance outcomes for each material topic. The assessment results also serve as an important reference for the Company's future sustainability planning and the implementation of its sustainable development strategy.

Environmental	Social	Economic
Energy	Employment relations Training and education	Economic performance Innovation and R&D (Company-specific)

The Company's material topics are assessed and updated annually based on the outcomes of stakeholder engagement and changes in the internal and external operating environment. Compared with the previous reporting period, this year's material topics retain several core issues while incorporating adjustments aligned with the Company's business strategy and industry trends. Employment Relations and Training and Education remain material topics, reflecting the Company's long-term commitment to human capital development and organizational stability. In addition, Energy, Economic Performance, and Innovation and R&D have been identified as new material topics to address the need for enhanced operational efficiency and the advancement of sustainable development. Certain topics identified as material in the previous reporting period, including Product Safety, Product Lifecycle Management, and Tax, have been integrated into the Company's established management systems and are subject to ongoing monitoring and management through routine operations. Accordingly, these topics are no longer included in this year's list of material topics. This refinement represents a continuous optimization of the materiality assessment process, ensuring that the identified material topics accurately reflect the Company's current operating context and the evolving priorities of its stakeholders.

Year	Material Topics	Changes	Description
2024	Employment Relations, Product Safety, Training and Education, Tax, Product Lifecycle Management	Previous Assessment Results	Material topics identified through the annual materiality assessment, reflecting key issues related to corporate governance, human capital management, and product responsibility.
2025	Energy, Employment Relations, Training and Education, Economic Performance, Innovation and R&D	Partially Retained and Updated	Core human capital topics, including Employment Relations and Training and Education, were retained. In response to the Company's business strategy and evolving industry trends, Energy, Economic Performance, and Innovation and R&D were newly identified as material topics.

Based on the results of the materiality assessment, the Company evaluated each material topic according to the level of stakeholder concern and the significance of its impact on business operations. The relative positioning of each material topic is presented in a Materiality Matrix, providing a visual representation of its level of materiality.


Impact Matrix
Level of Stakeholder Concern
Severity of Impact
30
25
20
15
10
5
0.00
0.50
1.00
1.50
2.00
2.50
3.00
3.50
4.00
Occupational Health and Safety Management
Employment relations
Economic performance
Privacy and Information Security
Customer Relationship Management
Innovation and R&D
Labor-Management relations
Training and Education
Diversity, Equity and Equal Opportunity*
Risk management
Product Lifecycle Management
Non-discrimination
Marketing and labeling
Anti-corruption
Legal Compliance
Energy
Product Safety
Taxation
Waste
Anti-competitive practices
Emissions
Supplier environmental evaluation
Procurement practice
Climate Change Adaptation
Forced and Coerced Labor
Raw Material Management
Market position
Biodiversity and Ecosystem Conservation
Water and Discharged Water
Supplier social evaluation
Child labor
Freedom of association and collective bargaining
Indirect economic impact
Local community
Indigenous peoples' rights
Security practices

List of material topics

ESG domains	List of material topics	Respond to sustainability principles (issues)	Description of the organization's policies or commitments related to material topics (and explain their significance)	Description of the impact and influence (economic, environmental, human (including their human rights))	The main affected object (groups affected by the organization's operational activities)	Corresponding section
Environmental domain	Energy	GRI 302 Energy	In response to the material topic of Energy Management, Clientron obtained ISO 50001 Energy Management System certification in 2025 and deployed smart electricity meters and a data monitoring platform across its operating sites. By enabling real-time monitoring of energy consumption, the Company has enhanced the effectiveness of its energy management practices. In addition, Clientron has established a comprehensive Energy Management System in accordance with the ISO 50001 framework and developed an Energy Management Manual that clearly defines energy management standards and operating procedures. This manual serves as the governing document for the management system, ensuring the effective implementation of energy management mechanisms and supporting the continuous achievement of the Company's energy conservation objectives.	■ Actual Positive Impact – Economic Dimension: By implementing the ISO 50001 Energy Management System and energy monitoring mechanisms, the Company has effectively improved electricity use efficiency, reduced energy costs, and enhanced overall operational management performance. ■ Actual Positive Impact – Environmental Dimension: Through the implementation of energy conservation measures and the Energy Management System, the Company has reduced energy consumption and greenhouse gas (GHG) emissions, thereby mitigating its environmental footprint. ■ Actual Positive Impact – Social Dimension (People/Human Rights): Energy Management and equipment optimization contribute to improved workplace conditions and enhanced equipment reliability, thereby indirectly safeguarding employee occupational health and safety. ■ Potential Negative Impact (Directly Linked): Failure to continuously improve Energy Management practices may result in reduced energy efficiency, increased operating costs, and heightened environmental and regulatory risks.	➢ The Company (Causing) ➢ Shareholders and Other Investors (Contributing) ➢ Government (Contributing) ➢ Employees and Other Workers (Directly Linked)	Chapter V Sustainable Use of the Environment and Resources
Social domain	Employment relations	GRI 401 employment relations	People are the cornerstone of Clientron's sustainable development, and their value far exceeds that of any tangible asset. Clientron places great emphasis on maintaining harmonious employment relations by complying with applicable labor laws and regulations while providing employee benefits and compensation packages that exceed statutory requirements. Through competitive remuneration, the Company strives to attract and retain outstanding talent. At the same time,	■ Actual Positive Impact – Economic Dimension: Stable employment relations reduce employee turnover, recruitment and training costs, while enhancing organizational productivity and operational quality consistency. ■ Actual Positive Impact – Environmental Dimension: Efficient and stable operations indirectly reduce resource consumption and operational waste. ■ Actual Positive Impact – Social Dimension (People/Human Rights): The Company fosters a fair, inclusive, and respectful workplace culture by providing career development opportunities and	➢ The Company (Causing) ➢ Government (Contributing) ➢ Shareholders and Other Investors (Contributing) ➢ Employees and Other Workers (Directly Linked)	Chapter III Hire the best people, treat partners kindly

			Clientron is committed to fostering a safe, healthy, and supportive workplace by promoting employee well-being, care, and mutual respect, strengthening employees' sense of belonging, and creating a stable and inclusive working environment to support the Company's long-term sustainable growth.	employee well-being programs, thereby enhancing employee engagement and job satisfaction. ■ Potential Negative Impact (Directly Linked): Failure to comply with labor laws and regulations may result in labor disputes, employee grievances, reputational damage, and increased legal and financial risks.		
Social domain	Training and education	GRI 404 training and education	The Company places strong emphasis on talent development and employee growth. Through comprehensive training and development policies and annual training programs, Clientron continuously enhances employees' professional expertise, core competencies, and managerial capabilities. Based on employees' career stages and job requirements, diversified learning opportunities—including both classroom-based and online training—are provided to help employees adapt to the rapidly changing business environment. These initiatives not only strengthen individual capabilities but also enhance the overall competitiveness and organizational resilience of the workforce, creating long-term shared value for both employees and the Company.	■ Actual Positive Impact – Economic Dimension: A comprehensive training and education program enhances employees' professional competencies and work efficiency, reduces operational risks, improves product and service quality, and strengthens the Company's market competitiveness and economic performance. ■ Actual Positive Impact – Environmental Dimension: Employee training enhances compliance with environmental management requirements, reducing operational errors and the risk of resource waste. ■ Actual Positive Impact – Social Dimension (People/Human Rights): Training and education safeguard employees' rights to learning and career development, enhance job satisfaction and sense of belonging, and promote stable employment and a positive working environment. ■ Potential Negative Impact (Directly Linked): Inadequate planning or implementation of training programs may result in competency gaps, reduced operational efficiency, increased operational and environmental risks, and hinder employees' career development.	➢ The Company (Causing) ➢ Government (Contributing) ➢ Shareholders and Other Investors (Contributing) ➢ Customers (Contributing) ➢ Business Partners (Contributing) ➢ Suppliers/Contractors (Contributing) ➢ Employees and Other Workers (Directly Linked)	Chapter III Hire the best people, treat partners kindly
Economic domain	Economic performance	GRI 201 economic performance	The Company's operations are centered on creating sustainable economic value. Economic performance directly affects its long-term business viability, shareholder returns, and employment stability, while also influencing the resilience of its supply chain and the sustainable development of the industries in which it operates. Against the backdrop of global supply chain disruptions, rising raw material costs, and the growing impacts of climate change,	■ Actual Positive Impact – Economic Dimension: Sustained revenue generation supports stable business operations and supply chain continuity while safeguarding the interests of shareholders and employees. ■ Actual Positive Impact – Environmental Dimension: The development of low-power products and electric vehicle applications contributes to reduced energy consumption and greenhouse gas (GHG) emissions. ■ Actual Positive Impact – Social Dimension (People/Human Rights): Stable business operations provide employees with secure employment and competitive remuneration while	➢ The Company (Causing) ➢ Customers (Contributing) ➢ Suppliers/Contractors (Contributing) ➢ Government (Contributing) ➢ Shareholders and Other Investors (Directly Linked) ➢ Employees and Other Workers (Directly Linked)	Chapter II Upholding credit and adhering to the rule of law

			economic performance is also closely linked to the Company's cost structure, product competitiveness, and long-term strategic development. Accordingly, Economic Performance has been identified as one of the Company's material ESG topics.	maintaining favorable working conditions and protecting employee rights. ■ Potential Negative Impact (Directly Linked): Supply chain disruptions, rising costs, and declining revenues may adversely affect profitability. Business fluctuations may also impact employee compensation and workforce allocation, increase work-related stress, and product manufacturing and supply chain activities continue to present energy consumption and carbon emission risks.		
Economic domain	Innovation and R&D	Innovation and R&D (Company-specific)	The Company continuously enhances product and service quality by implementing systematic management mechanisms, thereby improving customer satisfaction, reducing resource waste and operational errors, and establishing a continuous improvement management cycle. In parallel, systematic environmental risk management is implemented to ensure regulatory compliance while reducing energy consumption and waste treatment costs, further strengthening the Company's green corporate image and long-term sustainability competitiveness. In product design and manufacturing processes, all automotive components are manufactured using halogen-free and lead-free materials and are subject to relevant environmentally responsible process requirements, thereby minimizing environmental impacts and ensuring compliance with applicable industry standards.	■ Actual Positive Impact – Economic Dimension: In response to stringent regulatory requirements such as REACH and RoHS in the European market, adopting environmentally friendly manufacturing processes is essential for market access and helps mitigate the risks of trade barriers, regulatory non-compliance, and financial penalties. ■ Actual Positive Impact – Environmental Dimension: The adoption of halogen-free and lead-free components and manufacturing processes in compliance with RoHS and REACH requirements effectively reduces the use of hazardous substances and minimizes environmental impacts. ■ Actual Positive Impact – Social Dimension (People/Human Rights): Halogen-free and lead-free manufacturing processes significantly reduce employees' exposure to hazardous substances, thereby protecting occupational health and safety. ■ Potential Negative Impact (Directly Linked): The implementation of advanced manufacturing processes and stringent quality management systems may increase operating costs and process complexity, creating challenges for operational efficiency and workforce capacity.	➢ The Company (Causing) ➢ Business Partners (Contributing) ➢ Suppliers/Contractors (Contributing) ➢ Shareholders and Other Investors (Directly Linked) ➢ Customers(Directly Linked) ➢ Employees and Other Workers (Directly Linked)	Chapter IV Productio n and Supply Management

Description of the main affected object:
1. Caused: The company’s actions and inactions can potentially have adverse consequences.
2. Enabled: Organizational activities cause, promote, or encourage the emergence and recognition of material topics.
1.3. Directly related: This directly impacts the relevant stakeholders.

Chapter II Upholding credit and adhering to the rule of law

2.1 About Clientron

Material topics: Economic performance	
Importance	Economic performance is fundamental to the Company's ability to create sustainable economic value. It directly affects the Company's long-term business viability, shareholders' returns on investment, and employees' job security, while also influencing the resilience of the supply chain and the sustainable development of the broader industry. Amid global supply chain disruptions, rising raw material costs, and the increasing impacts of climate change, economic performance is also closely linked to the Company's cost structure, product competitiveness, and long-term strategic development. Accordingly, Economic Performance has been identified as one of the Company's material ESG topics.
Impacts	● Economic 1. Actual Positive Impact: Continued to generate revenue (NT$748 million in 2025), maintaining stable business operations while safeguarding supply chain continuity and delivering returns to shareholders. 2. Potential Positive Impact: AI and automotive electronics products are expected to become key drivers of future revenue growth. Low-power and high value-added products will further strengthen market competitiveness and enhance brand value. 3. Potential Negative Impact: Supply chain disruptions, rising raw material prices, and changes in the cost structure may continue to affect profitability. Declining revenue and lower gross profit margins could place pressure on overall operating performance. ● Environmental 1. Potential Positive Impact: Low-power products and electric vehicle applications are expected to reduce energy consumption and greenhouse gas emissions, generating positive environmental benefits and supporting long-term sustainability. 2. Potential Negative Impact: The manufacturing of electronic products and upstream supply chain activities continue to involve energy consumption and carbon emissions. Without effective management, these activities may impose adverse environmental impacts. ● Social (People and Human Rights) 1. Actual Positive Impact: Provides stable employment and competitive remuneration while safeguarding labor rights and ensuring occupational safety and health. 2. Potential Positive Impact: Technological advancement and new product development enhance employees' professional competencies and career development opportunities, contributing to employee well-being and organizational engagement. 3. Potential Negative Impact: Business fluctuations may affect compensation, workforce allocation, and employee workload. Appropriate risk management and mitigation measures are required to minimize these impacts.
Policy	1. Implement sound business operation and risk management policies. 2. Continuously enhance revenue growth and optimize the product portfolio. 3. Strengthen Supply Chain Management and mitigate operational risks. 4. Promote technological innovation in AI and automotive electronics. 5. Enhance information transparency and protect shareholders' rights and interests.
Strategy	● Opportunity Management 1. Develop AI application products (IBDS) and automotive electronics products to drive future revenue growth. 2. Promote low-power compact computing products in response to energy efficiency trends. 3. Strengthen the Company's proprietary brand and expand its global market presence, particularly in Europe and Southeast Asia. 4. Enhance product value through strategic partnerships and collaborations. ● Risk Prevention and Management 1. Diversify supply sources to reduce material shortage risks. 2. Continuously optimize the cost structure and product portfolio. 3. Strengthen inventory and procurement management. 4. Closely monitor international policies and market developments. ● Negative Impact Mitigation Measures 1. Adjust product strategies by increasing the proportion of high-margin products. 2. Strengthen operating cost and expense control. 3. Accelerate the commercialization of new AI and automotive electronics products. 4. Expand into new markets to diversify revenue sources and reduce business risks.
Objectives and Targets	**Short-term Targets:** 1. Stabilize the supply chain and minimize the impact of material shortages. 2. Improve gross profit margins and strengthen operating cost control. 3. Reinforce sales momentum in existing markets.
	Medium-term Targets: 1. Increase the proportion of revenue generated from AI and automotive electronics products. 2. Optimize the product portfolio and improve profitability. 3. Expand into overseas markets, particularly Southeast Asia.

	Long-term Targets: 1. Establish a sustainable and profitable business model. 2. Strengthen brand value and market positioning. 3. Become a competitive provider of system integration and application solutions.
Management assessment mechanism	The Company evaluates the effectiveness of its economic performance management through the following mechanisms: 1. Regularly reviews revenue, gross profit margin, operating margin, and net profit margin. 2. Conducts variance analyses between budgeted and actual operating results. 3. Periodically reviews business performance through internal management meetings. 4. Ensures regular oversight of business performance by the Board of Directors.
Performance and Adjustment	● Annual Performance 1. Revenue decreased by approximately 11% compared with the previous year. 2. Gross profit margin declined by approximately 3 percentage points. 3. Operating loss ratio was approximately 23%. 4. Net loss ratio after tax was approximately 19%. ● Management Response In response to the 2025 operating results, the Company has implemented the following management actions**:** 1. Accelerate the development of high value-added products, particularly AI and automotive electronics solutions. 2. Strengthen cost control and further optimize the product portfolio. 3. Expand into new markets to diversify operational risks. 4. Continue strengthening Supply Chain Management.

Material topics: Innovation and R&D	
Importance	The Company has established a systematic management framework to continuously enhance product and service quality, improve customer satisfaction, and effectively reduce resource waste and operational errors, thereby fostering a culture of continual improvement. Through a structured environmental management approach, the Company ensures regulatory compliance while reducing energy consumption and waste treatment costs, further strengthening its green corporate image and long-term sustainability competitiveness. In addition, all automotive components are designed and manufactured using halogen-free and lead-free materials and processes to minimize environmental impacts and comply with applicable industry standards.
Impacts	● Economic 1. Actual Positive Impacts: By implementing ISO 9001, IATF 16949, and platform-based product design, the Company has enhanced product quality and reliability, strengthened customer satisfaction and market competitiveness, reduced operational errors and resource waste, and improved overall operational efficiency. 2. Potential Positive Impacts: Continuous investment in innovation, research and development, and product optimization is expected to expand market presence, enhance brand visibility, and generate sustainable revenue growth and long-term competitive advantages. 3. Potential Negative Impacts: The adoption of lead-free manufacturing processes and stringent quality management requirements may increase research, development, and manufacturing costs, thereby placing pressure on gross profit margins. ● Environmental 1. Actual Positive Impacts: Products are designed using halogen-free and lead-free materials and manufacturing processes, supported by RoHS and REACH compliance management systems, effectively reducing hazardous substance usage, environmental pollution, and resource consumption. 2. Potential Positive Impacts: Continued implementation of Product Lifecycle Management (PLM) and the adoption of sustainable materials are expected to further reduce the environmental footprint throughout the product life cycle. 3. Potential Negative Impacts: Failure to continuously optimize product design and manufacturing processes may reduce resource efficiency and increase energy consumption and waste generation. ● Social domain(People and Human Rights) 1. Actual Positive Impacts: Standardized quality management systems and operational procedures ensure products comply with customer specifications and regulatory requirements, thereby enhancing product safety and customer confidence. 2. Potential Positive Impacts: Ongoing enhancement of R&D capabilities and quality management strengthens customer satisfaction and long-term partnerships while reinforcing the Company's reputation as a responsible corporate citizen. 3. Potential Negative Impacts: Increasing manufacturing complexity and more stringent quality requirements may result in higher operational complexity and greater work pressure for employees.
Policy	1. Establish internal operational standards in accordance with the principles and requirements of IATF 16949. 2. Adopt integrated, standardized, platform-based, and modular product designs to maximize material utilization, reduce inventory costs, minimize waste, and support environmental sustainability objectives. 3. Execute projects in accordance with the requirements of ISO 9001 and ISO 14001 management systems. 4. Ensure all products comply with EU RoHS and REACH regulatory requirements to safeguard both environmental protection and user safety.
Strategy	● **Opportunity Management**

	1. Continuously enhance product and service quality while reducing resource waste and operational errors through ISO 9001 and ISO 14001 management systems. 2. Promote platform-based and modular product design together with Product Lifecycle Management (PLM) to improve R&D efficiency and accelerate market responsiveness. 3. Utilize halogen-free and lead-free materials and manufacturing processes for all automotive components, while collaborating with suppliers of sustainable materials to reduce environmental footprints from the product design stage. 4. Conduct regular RoHS sampling tests and maintain supplier declarations to ensure ongoing compliance with regulatory requirements and customer specifications. ● **Risk Prevention and Management** 1. Comply with IATF 16949 requirements by conducting regular internal and external audits and maintaining three-year recertification to ensure the continued effectiveness of the quality management system. 2. Promptly update R&D processes and communicate with relevant stakeholders in response to regulatory or policy changes to minimize compliance risks. 3. Establish Engineering Change Request (ECR) and Product Change Request (PCR) mechanisms to effectively manage manufacturing changes and prevent product quality or environmental issues. ● **Remediation Measures for Negative Impacts** 1. If product designs or manufacturing processes fail to meet applicable standards, sample testing and corrective actions are initiated immediately to ensure compliance with quality and environmental requirements. 2. Strengthen employee training and technical support to reduce operational pressure and minimize errors associated with increased process complexity. 3. Continuously monitor lead-free manufacturing conditions and quality control for automotive components to ensure standards exceeding those applied to conventional consumer electronics manufacturing.
Objectives and Targets	**Short-term Targets:** 1. Thin Client Business: Expand the UltrArmor brand across major European distribution channels while simultaneously strengthening brand awareness and channel momentum. 2. Automotive Electronics Business: Integrate products into the Pre-Delivery Inspection (PDI) market and commercial vehicle applications. 3. Reduce environmental impacts throughout manufacturing by collaborating with sustainable material suppliers and incorporating packaging and transportation considerations into factory-side product design. Lower product environmental footprints from the design stage through Product Lifecycle Management (PLM) and the implementation of diversified digital management systems.
	Mid-term Targets: 1. Thin Client Business: Continue expanding the market visibility of the proprietary UltrArmor brand by translating its cybersecurity capabilities and low maintenance costs into tangible customer value. 2. Automotive Electronics Business: Continue implementing the core strategy of Platform-based R&D × Quality Resilience × Product Commercialization, progressively transforming development projects into scalable commercial products. Achieve key development milestones for IBDS/IDPS, AVM, and B BOX product portfolios. 3. Strengthen the corporate governance framework and management systems to ensure the Board of Directors and its committees continue to operate in accordance with international best practices. Establish continuous monitoring and risk assessment mechanisms to reduce the occurrence of significant operational and compliance risks year by year. Enhance stakeholder engagement and satisfaction while continuously improving governance communication and transparency indicators. Integrate corporate governance performance into the Company's performance management system to ensure long-term alignment between governance enhancement and business strategy.
	Long-term Targets: 1. Brand and Market Development: Continue expanding the UltrArmor brand across six European countries. Promote integrated 10ZiG/IGEL hardware-software solutions throughout Southeast Asia while introducing the MoBagel AI Agent software solution through new distribution partners. The POS business will leverage existing customer relationships while cultivating new strategic customers to establish a more resilient business portfolio. The automotive electronics business will streamline project portfolios, accelerate product commercialization, establish additional overseas benchmark projects, demonstrate the value of platform-based development, and convert these advantages into sustainable revenue growth. Resources will be concentrated to strengthen product development and project management by flexibly adjusting manufacturing capacity, enhancing design, sourcing, semi-automated production, validation testing, and quality assurance capabilities in full compliance with stringent automotive industry requirements, thereby accelerating time-to-market. 2. Supply Chain and Operations: Improve on-time delivery performance, reduce inventory turnover days, establish dual-sourcing mechanisms for critical materials to mitigate supply chain risks, and adopt data-driven Standard Operating Procedures (SOPs) to maximize operational return on investment. 3. Talent and Corporate Culture: Foster a project-oriented collaborative culture in which individual impact is directly linked to performance recognition and rewards. Ensure every employee clearly understands how their work creates customer value and how their contributions are recognized. 4. Sustainability Initiatives: Build sustainable industrial ecosystem partnerships across Southeast Asia by understanding country-specific regulations and diverse customer requirements while enhancing sustainability throughout the value chain and strengthening brand influence. Progressively expand

	sustainable products into the global supply chain and develop products aligned with sustainable development principles.
Management assessment mechanism	1. Implement management in accordance with ISO 9001, ISO 14001, and the Company's Internal Procedure A. 2. Manage product abnormalities and customer-requested changes through ECR and PCR procedures in accordance with IATF 16949 and the Company's Internal Procedure A. 3. Conduct annual internal and external IATF 16949 audits and maintain recertification every three years, while ensuring compliance with internal RoHS material testing requirements.
Performance and Adjustment	● **Annual Performance** 1. Maintained compliance with IATF 16949 certification requirements for automotive manufacturers, ensuring automotive product design and quality standards. 2. Total shipments of the N370 product in 2025: 3,715 units. 3. Total recycled materials utilized: 937.29 kg. 4. Average recycled material content per unit: 252.3 g. 5. Average total material usage per unit: 1,030.2 g. 6. Recycled material content per unit: 24.5%. ● **Management Policy Adjustments** 1. Continue enhancing ISO 9001, ISO 14001, and IATF 16949 management systems to ensure standardized R&D and manufacturing processes. 2. Integrate sustainable material management into product R&D and manufacturing design while strengthening environmentally responsible supply chain strategies. 3. Establish continuous monitoring and improvement mechanisms for change management and nonconformance management to enhance regulatory compliance and customer satisfaction.

Company Overview

Clientron was established in 1983 and is dedicated to becoming a global provider of professional smart platform solutions. We offer high-quality design, manufacturing, and support capabilities. Our products include thin clients, POS sales systems, automotive electronics, and IoT integrated solutions with embedded operating systems. Our sales and services span the globe, and we have extensive experience as an ODM/OEM manufacturer, making us a highly trustworthy partner as you venture into the smart platform market.

Company profile			
Company name	Clientron Corp.		
Market sector	Emerging stock	Stock symbol	8119
Industry sector	Manufacturing industry of consumer electronics/computer peripherals		
Time of establishment	Founded as Shanwen Limited Company in 1983, the company was later renamed to Bcom Electronics Inc. in 1993		
Headquarters location	3F., No. 75, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City		
Other operating locations	Bcom Technology (Xiamen) Co., Ltd.: No.26, Tianyang Road, Jimei North Industrial Park, Xiamen		
Paid-in capital	NT$ 636,615,990	Employee headcount	181 people (as of the end of December 31, 2025)
Company Exterior	Taipei Headquarters	Xiamen Factory	
			

To enhance transparency regarding the ultimate control structure of institutional shareholders represented by members of the Board of Directors, the table below presents each institutional shareholder together with its principal shareholders and their respective shareholding percentages. This disclosure provides a clear overview of the key investors behind each institutional shareholder.

Name of corporate shareholder	Major Shareholders of Corporate Shareholders
Action Electronics Co., Ltd.	Peng-Chiun Ping (7.46%), Da Bo Invest Limited (5.52%), Chin-Chih Hsu (2.16%), Li Li (1.87%), Chiu-Chi Liu (1.84%), Ting-Yu Peng (1.7%), Kuan-Bo Liu (1.18%), Rechi Investments Co., Ltd. (0.92%), Citibank (Taiwan) Limited, as Custodian for Barclays Capital Securities Limited (0.85%), Yu-Mei Wen (0.83%)

Major Shareholders of Major Corporate Shareholders:

Name of Corporate	Major Shareholders of Corporate
Da Bo Invest Limited	Li Li (31.11%), Peng-Chiun Ping (24.45%), Ting-Yu Peng (22.22%), and Bo-Chang Peng (22.22%)
Rechi Investments Co., Ltd.	Rui-En Peng (50%)

Chronicle of Important Events for Clientron 記

Year	Significant Historical Milestones
1983	"Shanwen Limited Company" was established with a capital of NT $2 million, which is the predecessor of our company. The company is located on the 6F., No. 102, Sec. 5, Nanjing E. Rd., Taipei City, and it specializes in the export trade of microcomputer-related products.
1993	Received ISO-9002 TUV certification.
1993	The company was renamed to Bcom Electronics Inc.
2000	Received QS-9000, ISO9001 URS certifications.
2001	Invest in and establish a subsidiary company in Xiamen, China.
2002	Products such as car multimedia computers, car DVD multimedia computers, and ultra-thin multimedia window-based terminals have won the "Taiwan Excellence Award".

2003	Received ISO-14001 certification.
2004	Received ISO/TS 16949 certification.
2006	Established “Bcom Technology Co., Ltd.” to focus on the automotive electronics business previously operated by Bcom Electronics Inc. Bcom Electronics Inc. changed its English name to Clientron Corp., while continuing its thin client business.
2010	Establish a POS product line and create a dedicated POS product development and sales team.
2011	The Xiamen subsidiary company has purchased additional SMT equipment.
	Obtained new factory registration in the Xizhi District of New Taipei City.
2012	The Xiamen subsidiary increased equipment purchases to align with the Lenovo Project.
2014	The chairman had been re-elected, and Mr. Duen-Chian Cheng assumed the role.
	The company reduced its capital by NT$ 180 million to offset losses, with the paid-in capital now standing at NT$ 720 million.
	Ms. Kelly Wu has joined the Clientron and taken on the role of General Manager.
	Issue employee stock options.
2015	The shareholders’ regular meeting approved the merger with “Bcom Technology Co., Ltd.” Through this merger, 2,848,940 new ordinary shares were issued, increasing the paid-in capital to NT$ 748,489,400.
	A 15-inch fanless thin point-of-sale machine and a 15.6-inch fanless wide-screen point-of-sale system, the products have won the “Taiwan Excellence Award”.
2016	Received BSCI certification.
	The company has publicly issued its stocks.
2017	Register to trade on the emerging stock in July.
2018	The company reduced its capital by NT$ 112,273,410, resulting in a decrease in paid-in capital from NT$ 748,489,400 to NT$ 636,215,990.
	The IT900 is a multi-functional fanless embedded computer that has been recognized with the 2019 Taiwan Excellence Award, thanks to its innovative research and development, flexible design, high-quality management, and international marketing capabilities.
2019	The multi-functional integrated point-of-sale (POS) system, designed with an innovative structure that also features safety, environmental protection, and energy-saving concepts, has once again been awarded the “Taiwan Excellence Award”.
	The chairman had been re-elected, and Mr. Chuei-Ji Tzeng assumed the role.
	Clientron and Haitec have jointly developed the Luxgen URX vehicle’s OBU and FRD V2X smart driving platform, which has been officially launched and released.
2021	The chairman had been re-elected, and Mr. John Hsuan assumed the role.
	Issue employee stock options.
2022	Clientron has collaborated with a strategic partner, FamilyMart, to introduce “Electric Retail Vehicles”.
	The Smart Virtual Onboard Unit was awarded the 31st Taiwan Excellence Award.
2023	Achieved ISO 26262 Road Vehicle Functional Safety certification.
	The smart driving cockpit of the electric vehicle was recognized with the 32nd Taiwan Excellence Award.
	Completed the ISO 14064 Greenhouse Gas Inventory Verification and obtained certification, and completed the preparation of the Sustainability Report.
2024	Issued the ESG sustainability report for the first time.
	Obtained ISO 45001 Occupational Safety and Health Management Systems certification.
	Completed the design enhancement and engineering optimization of electric material handling vehicles and agricultural wood chippers.
2025	On June 4, Clientron announced the appointment of Ms. Wu Hui-Yu as Chairperson and President.
	Awarded the Health Workplace Promotion Certificate by the Ministry of Health and Welfare in recognition of its commitment to promoting a healthy workplace.

Vision and Mission

Chairman Kelly Wu encouraged all Clientron employees to embrace the new opportunities and challenges of 2026 with confidence and determination. He called on every colleague to continue upholding the Company's spirit of innovation, adaptability, and continuous improvement by remaining customer-centric, demonstrating accountability, executing with discipline, and embracing continuous learning. As we move forward into 2026, let us transform our professional expertise into meaningful impact, cultivate disciplined habits into enduring capabilities, and turn every ordinary day into the foundation of an extraordinary future through our collective commitment to sustainable growth and excellence.

Vision	To become a leading provider of global IoT terminal solutions
The Mission of T.C.	Offering comprehensive, energy-efficient, and competitive Thin Client products and professional customized services to help customers establish a secure cloud-connected infrastructure.
The Mission of P.O.S.	Dedicated to delivering POS solutions with innovative and customer-friendly HMI that enhance the user experience and diversify service applications.
The Mission of Automotive Electronic Products	Design, manufacturing and system integration services for automotive electronics in-vehicle terminals, with the development of in-vehicle infotainment systems as its core, combined with smart driving assistance systems and V2X applications, making it a leading provider of smart cockpit platforms and V2X solutions.

Core Competency

Product Innovation	Continuously develop core professional technologies and offer a variety of product portfolios tailored to different product lines.
	Possessing know-how in leading-edge system platform design.
	Flexible and adaptable manufacturing services.
	Rigorous quality control.
	Customer-oriented ODM/OEM services.
Customer satisfaction	Our goal is to achieve customer satisfaction by consistently providing stable and high-quality products.
	The flexible and optimized product distribution plan can help speed up product time-to-market.
	Fast customer response service.
Collaborative partnership	Maintains strong partnerships with industry leaders (such as Intel, AMD, Microsoft, Teradici, and others).
	Build a lasting and meaningful partnership with the customer.
	Collaborate with partners to build a mutually beneficial relationship based on trust, loyalty, and commitment.

Market share

The number and complexity of cybersecurity threats are constantly rising. Hackers, organized crime groups, and both malicious and accidental insider attacks can lead to the loss of a company's confidential business data, operational failures, and significant reputational damage. Due to the impact of the COVID-19 pandemic, the hybrid work model has become the new normal for businesses. Clientron aims to help various industries create a secure cloud working environment through a more comprehensive endpoint solution (endpoint computers + endpoint security operating systems). Enterprises implement VDI virtual desktops by moving primary computing tasks to cloud servers, which allows endpoint computers to have simpler specifications. With features like read-only access, tamper-proofing, and real-time remote management, companies can create a more flexible and resilient cybersecurity network in cloud environments (VDI, DaaS, Cloud), enhancing endpoint security management and safeguarding information security. According to

Research Nester's global market analysis report, the global endpoint security market is valued at over US$30.3 billion in 2025 and is projected to reach US$100 billion by 2037. The compound annual growth rate (CAGR) from 2025 to 2037 is approximately 10.2%. In 2026, the endpoint security industry is estimated to be worth US$33.4 billion.

Overall, the demand for replacing old machines in thin clients or POS systems, as well as the need for installing new features in new markets, is expected to provide growth momentum for the market. The company's automotive electronics product line initially focuses on the Chinese and Taiwanese markets. According to the latest statical data from TrendForce, global sales of new energy vehicles—including battery electric vehicles (BEVs), plug-in hybrid electric vehicles (PHEVs), and hydrogen fuel cell vehicles—are expected to reach 20.7 million units in 2025, a 20% year-on-year increase, with China accounting for 50% of the market. It is estimated that global new energy vehicle sales will grow by 16% annually in 2026. The Chinese market is expected to continue expanding, while policy changes in the United States could introduce several factors that may lower sales forecasts. The electric vehicle (EV) itself, with its four key systems "battery, motor, electronics, and electric control" along with the integration and ongoing advancement of various software and hardware technologies used in in-car information and entertainment systems, has disrupted the traditional automotive supply chain. Additionally, innovations in EV charging system configurations and how EVs connect with smart grids to maximize energy storage and utilization efficiency are major hot topics in today's market development.

Involvement in industry associations

To improve its market competitiveness, Clientron not only focuses on developing its own business, but also actively participates in related industry association activities. By engaging in close exchange with industry peers, we can not only enhance our company's core capabilities and establish strong partnerships, but also gain a deeper understanding of industry trends, allowing us to continually pursue innovation and development. The table below lists the industrial associations that our company has currently joined:

Industry associations, member organizations, and national or international advocacy groups	Membership Eligibility
Taiwan Telematics Industry Association (TTIA)	Member, Director
Taipei Computer Association	Member
Taiwan Advanced Automotive Technology Development Association (TADA)	Member
Taiwan Industry-Academia Technology Alliance for Energy Digital Transformation	Member
MIH Consortium and Open EV Alliance	Member

Operation strategy

Key Points of Clientron's Operational Strategy:

(1) Thin client software and hardware solutions: Continuously strengthen the promotion of our own brand UltrArmor to increase its visibility. Implement an integrated sales model while continuously expanding applications across various industries and growing distribution channels in Southeast Asia.

(2) Automotive electronics: Continue investing in R&D and design capabilities, building hardware and software platforms to expand into a variety of specialized vehicle types. Focus on the passenger car Pre Dealer Install (PDI) business to expand the domestic market for nearly pre-installed vehicles. Develop a three-electric system platform to promote the transition from fuel vehicles to the electric vehicle market.

(3) Point of sale system: Collaborating closely with exclusive European agents to strengthen and grow the European market, deepening partnerships with agents of different countries to expand the Southeast Asian and New Zealand and Australia markets.

Investment allocation and research and development situation

Clientron plans to gradually transition into a system solutions provider. Since 2023, we launch our own thin client hardware, which is paired with the well-known brand endpoint device software systems we represent. This will allow us to offer a comprehensive range of endpoint device software and hardware integration solutions, as we seek to expand into the Asian smart office market. Additionally, we are continuously developing a more cost-effective POS system to support our existing customers in enhancing their competitiveness. This helps strengthen our existing customer base and maintain close engagement, thereby sustaining our growth momentum. In the automotive electronics field, the focus is on the medium and small vehicle markets, working to build a second niche product line. Leveraging the existing design and manufacturing capabilities as a foundation, the company is deepening investments in research and development technology to strengthen its automotive electronics research and development expertise and project management team. Initiate industry-academia collaboration to share technical resources and nurture exceptional research and development talent for the national automotive industry. Complete government research projects to support the development of emerging technology sectors. The company has a strong management team and staff, and will continue to leverage the collaborative efforts across various product lines to further strengthen the business. With the aim of achieving the maximum operating profit, and distributing it to all shareholders.

<table>
<tr><th colspan="2">Short-term business development plan</th></tr>
<tr><td>Endpoint security hardware and software</td><td>Fully support 10ZiG and establish strategic partnerships, implement cooperative plans that integrate 10ZiG OS software and hardware, and promote the Clientron’s own UltrArmor hardware featuring 10ZiG software. Develop a comprehensive product line, including desktop types, All-in-One (AIO), and mobile thin clients to fully support the promotion of the our own brand of thin client UltrArmor, foster close partnerships with distributors, and increase brand recognition in the market. Additionally, in the software agency business, we will continue to promote the use of 10ZiG and IGEL OS in the VDI/DaaS/cloud markets across Southeast Asia, while expanding our network of agents in different countries.</td></tr>
<tr><td>POS system</td><td>Launch a low-cost POS system to enhance the competitiveness of existing customers. Collaborating closely with exclusive European agents to strengthen and grow the European market, deepening partnerships with agents of different countries to expand the global market.</td></tr>
<tr><td>Automotive electronic products</td><td>In 2019, Clientron’s automotive electronics products were shipped to only 3 customers. By 2023, this number had grown to 14 customers, and in 2024, it reached 16 customers. In 2025, we will continue striving to expand our customer base and begin participating in automotive electronics exhibitions in Europe and the US to better develop those markets. Product development focuses on electronics and electronic control technologies, integrating available internal and external resources to build a more comprehensive intelligent cockpit integration platform and expand special vehicle products, aiming to serve more customers and pave the way for growth in international markets.</td></tr>
<tr><th colspan="2">Long-term business development plan</th></tr>
<tr><td>Endpoint security hardware and software</td><td>Develop Clientron’s own branded hardware, continue to expand IGEL software sales, and also work to develop new agency business for 10ZiG software and hardware, providing complete software and hardware solutions. Only by adding value through both systems and services can profits be compounded.</td></tr>
<tr><td>POS system</td><td>Collaborating closely with exclusive European agents to strengthen and grow the European market, deepening partnerships with US agents to expand the North American market.</td></tr>
<tr><td rowspan="3">Automotive electronic products</td><td>Focusing on modular and standardized component development to enhance the technical integration capabilities of the product, thereby expanding the production value of electric buses.</td></tr>
<tr><td>Transitioned from a parts-oriented approach to an electronic vehicle platform kit, building an integrated system encompassing a central control platform + BCM body control unit + VCU vehicle control unit. Partnered with battery, electromechanical, and body manufacturers to develop products and platforms for passenger and specialty vehicles, collaborating to create an electric vehicle platform.</td></tr>
<tr><td>Continuously participate in assisting the government in developing vehicle communication system standards, ensuring that the developed vehicle electronics products comply with government road regulations, integrate with a variety of cloud-based backend services, and extend the capabilities of the vehicle electronic software and hardware platform to create new business opportunities. For promoting operations, the focus is on the medium and small vehicle markets, working to build a second niche product line. Leveraging the existing design and manufacturing capabilities as a foundation, the company is deepening investments in research and development technology to strengthen its automotive electronics research and development expertise and project management team. Initiate industry-academia collaboration to share technical resources and nurture exceptional research and development talent for the national automotive industry. Complete government research projects to support the development of emerging technology sectors.</td></tr>
</table>

New product under development

Looking ahead to 2026, the Company will continue to invest in the development of innovative products and integrated solutions in response to the evolving trends of cybersecurity, digital transformation, intelligent applications, and electrification.

For its Thin Client product portfolio, the Company will develop endpoint devices featuring enhanced cybersecurity protection and lower maintenance costs. These products will integrate remote management, cloud-based control, and Virtual Desktop Infrastructure (VDI) applications, while incorporating Artificial Intelligence (AI) and edge computing technologies to enhance product performance and application value. The Company will also continue to strengthen its UltrArmor product portfolio and integrate third-party hardware and software solutions to enhance overall competitiveness and expand market penetration.

In the automotive electronics business, the Company will continue to advance the development of integrated automotive hardware and software platforms for deployment across diverse vehicle types and automated machinery. It will further invest in electric vehicle (EV) charging control systems and Energy Management solutions, while developing Pre-Dealer Install (PDI) in-vehicle equipment and integrated platforms for the three-electric systems (battery, motor, and electronic control unit) for passenger vehicles, thereby expanding applications in the electrification and pre-installation markets. Through platform-based R&D, continuous quality enhancement, and diversified application strategies, the Company aims to strengthen its competitive advantages, broaden product applications, and create sustainable long-term value.

Operation performance

As customer demand for smart solutions continues to grow, Clientron will focus more on integrating intelligent technology and connectivity to offer a more convenient and intelligent user experience, maintaining its competitiveness in the market. In 2025, the Company did not receive any government financial subsidies.

The main product, thin client, generated approximately NT$568 million in revenue in 2025, increased by 1% from 2024. Point of sale system grew by 49% compared to 2024, reaching around NT$71 million in revenue. Automotive electronics recorded annual revenue of about NT$109 million, decreased by 18% from 2024.

The following is an overview of the main revenue and profitability status for 2025:

1. Revenue for 2025 amounted to NT$748 million, representing an 11% decrease compared with 2024.
2. Gross profit totaled NT$165 million, with the gross profit margin declining by approximately 3 percentage points compared with 2024.
3. The operating loss ratio was 23%, representing an increase of approximately 5 percentage points compared with 2024.

Net loss attributable to the parent company after tax amounted to NT$142 million in 2025, with a net loss margin after tax of 19%.

Here are the company’s key financial details for the past three years:

Summary of the operation performance over the past three years			
Item/Year	2023	2024	2025
Operating revenue (in thousands NT$)	671,758	843,767	748,162
Operating costs (in thousands NT$)	546,580	635,570	583,391
Gross operating profit (in thousands NT$)	125,178	208,197	164,771
Operating income (loss) (in thousands NT$)	(246,437)	(151,567)	(168,405)
Non-operating revenue and expense (in thousands NT$)	46,804	63,343	11,843
Net profit before tax (in thousands NT$)	(199,633)	(88,244)	(156,562)
Profit after tax for the period (in thousands NT$)	(165,344)	(66,980)	(141,823)
Total comprehensive income for the period (in thousands NT$)	(178,522)	(28,990)	(155,741)

Earnings per share (in NT$)	(2.60)	(1.05)	(2.23)
Employee welfare amount (in thousands NT$)	1,430	1,924	2,790
Dividends (in thousands NT$)	0	0	0

Note:
1. Payments to investors refer to the distribution of dividends to all shareholders and the payment of interest to lenders (including any type of debt and loan interest). These funds should be allocated to cover the unpaid dividends of preferred stock shareholders.
2. Payments to government refer to all tax payments (including business tax, income tax, property tax) as well as fines and penalties.
3. The "employee welfare amount" refers to the welfare expenses that the company allocates to the employee welfare committee, such as company travel, health checkups, festival presents, and the total amount of non-monetary welfare provided to employees.
4. The currency is in New Taiwan Dollars.
※The directly generated economic value: Revenue.
※Distributed economic value: Operating costs, employee wages and benefits, loan payments, and government payments by country.

Research and development expenditures

Clientron has extensive industry experience and highly sophisticated technology, enabling it to continuously conduct R&D and produce high-quality products. For many years, we have maintained a steady and prudent operation, earning a good reputation in the industry. Our R&D team has extensive industry experience and can quickly and flexibly design products that meet customer needs. We offer a comprehensive product line and can rapidly develop customized products based on the customers' requirement while maintaining cost-effectiveness.

Our company primarily focuses on the manufacturing and sales of thin clients, point-of-sale systems, and automotive electronic products. Research and development have been a crucial foundation for our development. We remain focused on understanding customer requirements in order to deliver the high-quality products they expect. In the future, we plan to expand our POS and automotive electronics product lines. We will strengthen our module design and integration capabilities to save time and costs for designing, and accelerate the timeline for mass production. The R&D expenses invested in 2025 are approximately 22.47% of the company's revenue. In 2025, Clientron has invested a total of NT$ 168,085 thousand in technology research and development. For details on the new technologies or products successfully developed in recent years, please refer to the 2025 annual report.

Unit: Thousands of New Taiwan Dollars

Research and development expenses invested over the years			
Year / Item	**2023**	**2024**	**2025**
Research and development costs (A)	217,598	185,379	168,085
Net operating revenue (B)	671,758	843,767	748,162
【A/B】	32.39%	21.97%	22.47%

Overview of invested businesses

Clientron is expanding its business overseas to meet the growing sales demand. As of the end of 2024, the company primarily invests in the manufacturing, contract manufacturing, and sales of automotive electronic products and other products, as well as overseas manufacturing facilities. Currently, our company has 5 overseas private enterprise subsidiaries or sub-subsidiaries, all of which are related to Clientron's core business. The choice and management of these invested companies are subject to the oversight and guidance of the company's internal control policies. The financial and business management policy is centered around the company's internal control system and related management regulations, which provide the framework for managing the financial operations of overseas subsidiaries. In accordance with the "Regulations on the Supervision and Management of Subsidiaries", we execute supervisory and management operations for our invested companies to ensure that they can create the maximum value for the company's overall business. Additionally, the company is dedicated to maintaining its management structure to ensure the smooth operation of its invested businesses. We conduct regular risk assessments and monitoring to adapt to market changes and risk challenges, and achieve the company's long-term, stable development goals.

Name of the invested business	Main business operations	Ratio of shares held
Excellent Built Technology Limited	General investment industry	100%
Bestforce International Limited	General trading industry	100%
Favor Auto Technology Limited	General investment industry	100%
Bcom Technology (Xiamen) Co., Ltd.	Manufacture, contract manufacture, and sell automotive electronic products and other products	Affiliated limited company with no issued shares
Bcom Technology (Shanghai) Co., Ltd.	Research, develop and sell automotive electronic products and other products	Affiliated limited company with no issued shares

Tax policy

Clientron is dedicated to building a robust and comprehensive business environment through its operations. The finance department is responsible for tax management, ensuring that tax policies are aligned with relevant laws and regulations. We maintain close coordination with the accounting firm and National Taxation Bureau, and communicate the received tax information through our finance department to the corporate governing entity, enabling them to better understand internal risks and tax trends. We strictly adhere to all applicable tax-related regulations, including the "Securities Transaction Tax", "Futures Transaction Tax", "Business Tax", and the "Company Act". All major operational decisions of the company are made in compliance with laws and regulations, and their impact on tax risks is evaluated. Transactions are not conducted in low-tax countries for the purpose of tax avoidance. Our financial report comprehensively discloses tax-related information and complies with applicable laws and regulations. Establish a relationship of mutual respect and good communication with the tax authorities of the tax jurisdiction where the operation site is located, based on integrity, to jointly maintain market order and protect the legitimate rights and interests of the enterprise. These efforts are not only the foundation for Clientron's continued growth and development, but also our commitment to sustainable development. By building a transparent, legitimate and responsible corporate image, a stable relationship has been established with stakeholders, working together to ensure the sustainable development of the ecological environment and social interests. The tax policy established by Clientron is as follows:

Tax policy	
Principle of Compliance with Laws and Regulations	Comply with tax regulations and legislative intent, accurately report and pay tax obligations, and have supporting documentation ready.
Comprehensive Principle of Decision-Making	Keep a close eye on evolving local and global tax regulations, thoroughly assess their implications, and develop appropriate strategies in response.
Principle of Information Transparency	Regularly disclose tax information through public channels like financial statements and annual reports to ensure information transparency.
Principle of Active Communication	Engage in open and honest communication with tax authorities to help improve the tax environment and system.
Principle of Reasonable Tax Mitigation	Utilize legal and transparent tax incentives rather than employing methods that circumvent the law to reduce taxes.
Principle of Reasonable Architecture	The corporate structure and transaction arrangements are economically substantive and do not involve tax mitigation through specific arrangement.
Principle of Risk Management	When making and executing tax-related decisions, evaluate the associated risks and implement suitable strategies.
Principle of Commercial Substance	The related party transaction is economically substantive, with the decision-maker taking on risk and receiving reasonable compensation.
Standard Transaction Principles	The price and terms of related party transactions should be comparable to those of similar transactions with unrelated parties.

Clientron actively engages with stakeholders through various channels and participates in tax advocacy and other actions to support the implementation of new tax policies, jointly building a favorable tax environment. Additionally, since the company's total revenue did not reach NT $27 billion, there is no requirement to prepare a country-specific report. The financial reports of Clientron can be accessed on the following website:

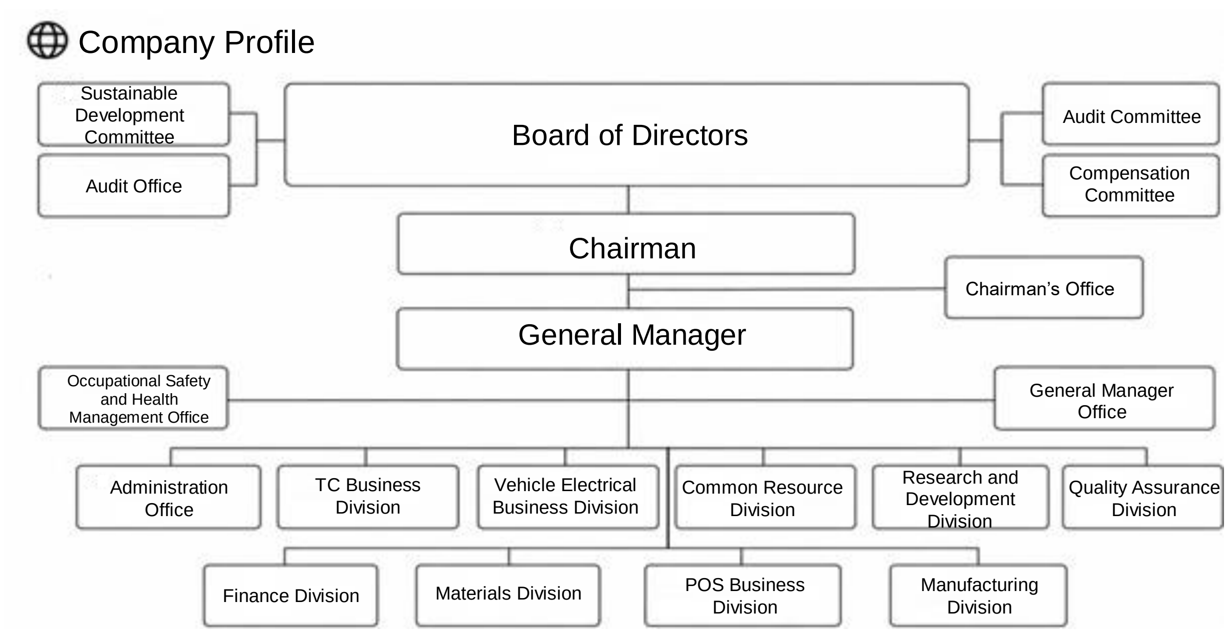
Annual report website	Financial statement website
https://www.clientron.com/zh-tw/financial_annual.php	https://www.clientron.com/zh-tw/financial_quarterly.php

2.2 Integrity in governance

Company organizational structure

The Board of Directors is the highest governing entity of Clientron, playing a crucial role in the company's decision-making and development. To ensure the effective operation of the board of directors, we have established an audit committee and a compensation committee in accordance with the law. This strengthens the company's internal supervision and control mechanism, ensuring the enterprise complies with regulations, fulfills its social responsibilities, and achieves sustainable development. We aim to establish an effective governance mechanism that will provide a strong and reliable foundation for the company's sustainable development.

Company organizational chart



Primary department/division	Core business responsibilities
Audit Office	1. Assess the internal control system.

Primary department/division	Core business responsibilities
	2. Develop an audit plan. 3. Conduct an internal audit. 4. Suggest improvements.
General Manager Office	1. Matters related to the evaluation, planning, and establishment of management policy guidelines. 2. Track and manage the progress of the annual plans for each department. 3. Project promotion and management. 4. The top-level manager responsible for overseeing product quality and functional safety management, and organizing the senior management team.
Occupational Safety and Health Management Office	1. Occupational Safety and Health Planning and Management 2. Occupational Safety and Health Supervision and Implementation
Administration Office	1. Human Resource Management, Talent Acquisition, Development, Retention and Engagement 2. Asset Management and General Administration 3. Manage and maintain information systems. 4. Project management for IT systems.
Finance Division	1. Oversee the Company's accounting operations, including accounting administration, cost data collection, and cost analysis. 2. Plan and execute the Company's financial management and treasury operations, including cash flow and funding allocation. 3. Prepare the Company's financial statements and establish and analyze management financial information to support business decision-making. 4. Oversee corporate tax planning and execution while ensuring compliance with applicable tax laws and regulations. 5. Manage import and export customs declaration operations.
Materials Division	1. Formulate procurement management and policies. 2. Formulate and execute the annual procurement plan. 3. Develop a raw material management system. 4. Coordinate production scheduling and align sales and operations. 5. Warehouse management. 6. Outsourcing and supplier management.
Vehicle Electrical Business Division & TC Business Division, POS Business Division	1. Maintain customer relationships, develop new products, and promote products. 2. Develop marketing business strategies and set operating goals. 3. Product after-sales service and customer technical support. 4. Analyze changes in the global market. 5. Review and manage customer orders and contracts. 6. Confirm and assess customer market demand. 7. Product marketing planning and marketing channels integration. 8. Progress monitoring and control for product development. 9. Analyze the product cost structure and profit.
Common Resource Division	1. Gather and analyze information on market products. 2. Develop marketing strategies and marketing plans. 3. Brand development and management. 4. Implement marketing initiatives (e.g., exhibitions, website, online marketing). 5. Media relations management (news release). 6. Creation and distribution of marketing materials. 7. Maintain file documents and database systems.
Research and Development Division	1. Research, development testing of new products. 2. Establish the research and development strategy. 3. Develop research and development directions for new technologies, and new product development directions. 4. Develop the product development plan and define the technical research and development direction. 5. Patent application. 6. Planning, input, output, confirmation, verification, and review control for design. 7. Technical advisory service. 8. Establish and maintain testing and verification requirements for the technology development phase.

Primary department/division	Core business responsibilities
	9. Conduct testing and validation activities for the product and technology development phase.
Manufacturing Division	1. Execute and achieve production targets. 2. Improve manufacturing process. 3. Establish and maintain the SOP of process. 4. Conduct on-site quality management. 5. Control production cost. 6. Maintain and manage production equipment.
Quality Assurance Division	1. Establish a quality assurance system. 2. Introduction, implementation, and maintenance of the ISO system. 3. Oversee the internal auditing and external certification of the ISO system. 4. Quality control management. 5. Establish quality standards. 6. Promote and implement quality consciousness. 7. Analyze and manage the measurement system. 8. Inspect and manage the inspection and testing equipment. 9. Corrective and preventive measures for quality issues during the production process.

Board structure and diversity

To establish a sound corporate governance system for its board of directors, enhance its supervisory function and strengthen its management capabilities, and assist directors in performing their duties to improve the board's effectiveness, Clientron has formulated "Rules of Procedure for Board of Directors Meetings" in accordance with the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" and the "Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers". The Chairwoman, Ms. Kelly Wu, concurrently serves as the Company's President. Although the positions of Chairwoman and President are held by the same individual, any matters involving her personal interests are handled in accordance with the Company's corporate governance principles. Appropriate conflict-of-interest recusal procedures are implemented, and such matters are subject to the approval of the Board of Directors (or the Shareholders' Meeting), with all relevant procedures and supporting documentation properly maintained and retained.

The company's board of directors has a total of nine seats, with a three-year term. The shareholding ratio of all directors is handled in accordance with the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies" published by the competent authority. The number of independent directors must be at least three and not less than one-fifth of the total number of directors. Independent directors are selected through a candidate nomination process, where shareholders elect from the nominated slate at the shareholders' meeting. The professional qualifications, shareholding, restrictions on concurrent positions, and nomination and election procedures of independent directors shall be handled in accordance with the relevant regulations of the securities regulatory authority. This company's director election uses a cumulative voting system, where each share carries voting rights equal to the number of directors to be elected. Shareholders can either concentrate their votes to elect a single director, or distribute their votes to elect multiple directors, with the candidate receiving the most votes ultimately serving in the position. The current term runs from June 4, 2025 to June 3, 2028.

To implement our board diversity policy, the current board has nine directors and four of them are female, making up 44% of the board. We are dedicated to promoting gender equality and encouraging a wider range of perspectives to be discussed in the meeting. This helps to enhance the company's governance level and also encourages more women to realize their potential in corporate leadership roles. We will continue to ensure the diversity of the board of directors, promoting the company's sustainable development. The table below provides the details of each board member:

Information about the members of the Board of Directors						
Occupat-ion	**Name**	**Gender**	**Age**	**Date of initial (selected) inauguration**	**Main academic and professional background**	**Currently holds multiple positions, including at the company and other companies**
Chairman	Kelly Wu	Female	Aged 50 and above	2016/11/14	● Department of Statistics, National Chengchi University ● General Manager of Intel Taiwan Branch ● Vice President of Phoenix Technologies Ltd ● Vice President of Advansus Corp. ● Vice President of VIA Technologies, Inc.	● General Manager of Clientron Corp. ● Chairman of Bcom Technology (Xiamen) Co., Ltd. ● Chairman of Bcom Technology (Shanghai) Co., Ltd. ● Independent director of Uni Travel Services Co., Ltd. ● Independent director of AES-KY
Director	John Hsuan	Male	Aged 50 and above	2005/04/19	● Honorary Doctorate, National Chiao Tung University ● Department of Electronics Engineering, National Chiao Tung University ● Chairman of United Microelectronics Corp. ● Chairman of Faraday Technology Corporation	● Chairman of Taiwan Innovation Memory Company ● Chairman of Fusionvax, Inc. ● Chairman of Taiwan Wenchuang No. 1 Co., Ltd ● Chairman of Life Pioneer Investment Co., Ltd. ● Chairman of Maxima Ventures II, Inc. ● Chairman of Zhi Cheng Retro-style EV-mobility Design Co., Ltd. ● Director of Meridigen Biotech Co., Ltd. ● Director of Meribank Biotech Co., Ltd. ● Director of HTSensorTEK Co., Ltd. ● Director of Sipp Technology Corporation ● Director of Angeluca Science Ltd. (Republic of Seychelles) ● Director of Pacgen Biopharmaceuticals Corp. (Canada) ● Director of Allied Focus Holding Corp. (Seychelles) ● Director of Bohe Biopharma Global Corp. (Cayman) ● Director of Moral Express Holding Corp. (Seychelles) ● Director of Orilitia Biopharma Ltd. (Hong Kong)
Director	Action Electronics Co., Ltd.: Ting-Yu Peng	Female	Aged 50 and above	2005/04/19	● MBA, University of Southern California ● General Manager of Action Electronics Co., Ltd. ● Consultant of Taiwan Electrical and Electronic Manufacturers' Association ● Director of Next Generation Charity Association	● Chairman and President of Action Electronics Co.,Ltd ● Chairman of Action Industries (Malaysia) SDN BHD ● Chairman of Action Asia (Shenzhen) Co., Ltd. ● Director of Shanghai Action Technology Co., Ltd. ● Representative of juristic person director of Realise Tech-Service Co., Ltd ● Representative of juristic person director of Clientron Corp.
Director	Sheng-Yui Wang	Male	Aged 50 and above	2014/05/30	● MBA, University at Buffalo, The State University of New York ● Director, Finance Division of UMC	● Independent Director of Unimicron Technology Corp. ● Supervisor of Bcom Technology (Xiamen) Co., Ltd. ● Supervisor of Bcom Technology (Shanghai) Co., Ltd.
Director	Vivienne Weng	Female	Aged 50 and above	2022/06/23	● Weber State University Marketing ● Sales assistant manager of Chou-Chin Industrial Co., Ltd	● Deputy General Manager of Clientron Corp. ● Director of Bcom Technology (Xiamen) Co., Ltd. ● Director of Bcom Technology (Shanghai) Co., Ltd.
Director	YING-	Male	Aged 50	2025/06/04	● Department of Electrical	● Executive Vice President, Clientron Corp.

Information about the members of the Board of Directors						
Occupat-ion	Name	Gender	Age	Date of initial (selected) inauguration	Main academic and professional background	Currently holds multiple positions, including at the company and other companies
	CHIEH WANG		and above		Engineering and Computer Science, China University of Science and Technology ● R&D Manager, TUL Corporation	● Director, Clientron Technology Inc. ● Director, Bcom Technology (Shanghai) Co., Ltd.
Indepen-dent director	Kuang-Shih Yeh	Male	Aged 50 and above	2020/08/20	● Ph.D, Carnegie Mellon University ● BA, Department of Political Science, National Taiwan University ● Deputy Mayor, Kaohsiung City Government ● Minister, Ministry of Transportation and Communications, Republic of China (Taiwan) ● Professor, Institute of Technology, Innovation & Intellectual Property Management, NCCU ● Professor, Department of Business Administration, National Sun Yat-sen University	● Director of Xue Xue Institute Co., Ltd. ● Independent Director of Synnex Technology International Corporation ● Independent Director of Fubon Financial Holding Co., Ltd. ● Supervisor of Taiwan Nano & Micro-Photonics Co., Ltd.
Indepen-dent director	Jui-Ching Hu	Female	Aged 50 and above	2020/08/20	● EMBA, National Chiao Tung University ● MS, Stanford University ● Vice President of Hermes Microvision, Inc. ● Vice President of Metrodyne Microsystem Corp ● Director, Strategic Investment Department of Intel Corporation	● Legal Representative Chairman of SwiRoc Corp. ● Legal Representative Chairman of Energic Technologies Corp. ● Director of Gudeng Equipment Co., LTD. ● Vice President of Hermes-Epitek Corporation ● CEO of GlintMed Innovation Co., Ltd.
Indepen-dent director	Yong-Gui You	Male	Aged 50 and above	2024/06/06	● MA, Institute of Mechanical Engineering, National Chiao Tung University ● BA, Department of Mechanical Engineering, National Cheng Kung University ● Manager of Investment Department at CDIB Capital Group ● Chairman and President of Hung Ding Venture Capital Corp.	● Chairman and President of TGVest Capital Inc. ● Director of Song Chuan Precision Company Ltd. ● Director of TriKnight (Two) Investment Co., Ltd. ● Director of TriKnight (Three) Investment Co., Ltd. ● Director of TriKnight Associates (Two) Co., Ltd. ● Director of T Blossom Investment, Inc. ● Director of TriKnight Asia (One) Investment Co., Ltd. ● Director of TriKnight Asia (Two) Investment Co., Ltd. ● Director of Yisheng Associates Co., Ltd ● Director of TGVest Capital Ⅱ, Ltd. ● Director of Orient-Online Investment Limited ● Director of Taiwan Maeden Innovation Co., Ltd. ● Director of TXOne Networks Inc. ● Director of TXONE NETWORKS INC. ● Independent Director of Ubiqconn Technology Inc. ● Supervisor of Yida Associates Co., Ltd
Note: 1. The members of the board of directors are aged 50 and above, numbering 9 in total. 2.The term of office for the current (15th) Board of Directors is three years, commencing on June 4, 2025, and ending on June 3, 2028.						

Core of Diversification / Name		Basic Composition		Age				Professional Background		Professional Knowledge and Skills			
		Nationality	Employee Identity	41 to 50 years old	51 to 60 years old	61 to 70 years old	71 to 80 years old	Industry Experience	Academic Background	Operation management	Leadership	Industry Knowledge	Finance and accounting
Chairman	Kelly Wu	Republic of China	✓			✓		✓		✓	✓	✓	
Director	John Hsuan	Republic of China					✓	✓		✓	✓	✓	
Director	Representative of Action Electronics Co., Ltd.: Ting-Yu Peng	Republic of China			✓			✓		✓	✓	✓	
Director	Sheng-Yui Wang	Republic of China				✓		✓		✓	✓	✓	✓
Director	Vivienne Weng	Republic of China	✓		✓			✓		✓	✓	✓	
Director	YING-CHIEH WANG	Republic of China				✓		✓		✓	✓	✓	
Indepen-dent director	Kuang-Shih Yeh	Republic of China				✓		✓	✓	✓	✓	✓	✓
Indepen-dent director	Jui-Ching Hu	Republic of China			✓			✓		✓	✓	✓	✓
Indepen-dent director	Yong-Gui You	Republic of China			✓			✓		✓	✓	✓	

Board of Directors Operations

From 2025 to Q1 of 2026, the Board of Directors and shareholders held 7 meetings, and the attendance of the directors is as follows:

Occupation	Name	Attendance in Person	Delegated attendance count	In-person attendance rate	Note
Chairman	Kelly Wu	7	0	100%	
Director	John Hsuan	5	2	71%	
Director	Representative of Action Electronics Co., Ltd.: Ting-Yu Peng	4	3	57%	
Director	Sheng-Yui Wang	7	0	100%	
Director	Vivienne Weng	7	0	100%	
Director	YING-CHIEH WANG	5	0	100%	Newly elected on 2025/6/4 (expected to attend 5 times)
Director	James Tsai	0	2	0%	Relieved of office on 25/6/4 (expected to attend 2 times)
Independent director	Kuang-Shih Yeh	6	1	86%	
Independent director	Jui-Ching Hu	7	0	100%	
Independent	Yong-Gui You	5	2	71%	

Occupation	Name	Attendance in Person	Delegated attendance count	In-person attendance rate	Note
director					

Director independence and the avoidance of conflicts of interest

Clientron currently has 3 independent directors who meet the relevant independence requirements, and they have not served consecutive terms exceeding 3 terms (for details on the independence of the directors, please refer to page 7 of the 2025 annual report). To meet the needs of operation development and practical operation requirements, three directors are also serving as the company's managers, and there is no familial relationship among the directors. The company's "Rules of Procedure for Board of Directors Meetings" clearly state that if a board resolution meets any of the following conditions, it must be recorded in the minutes and announced on the designated information reporting website within two days of the board meeting: when independent directors raise objections or reservations with corresponding records or written statements, and when it is approved by more than two-thirds of all directors without being approved by the company's audit committee.

Directors who have an interest in the matters to be discussed at the meeting, either personally or on behalf of the legal entity they represent, must disclose the material details of their interest at the board meeting. If there is a risk of harm to the company's interests, they must not participate in the discussion and voting, and must recuse themselves from the discussion and voting, and cannot act as a proxy for other directors to exercise their voting rights. The spouse, second-degree blood relatives, or companies with a controlling relationship of a director who have an interest in the matters discussed in a meeting shall be considered as having a personal interest in that matter. The board of directors' resolution regarding directors who are not permitted to vote under the regulations shall be handled in accordance with the provisions of the "Company Act". The execution status of directors' recusal on matters involving their interests as of the end of 2025.

Board of Directors	Session	Proposal Content	Name of director	Reasons for conflict of interest avoidance and details of voting participation
2025.7.22	The 2th meeting of the 15th session	Annual Salary Adjustment Plan of the company in 2025.	Director Kelly Wu Director Vivienne Weng Director Ying-Chieh Wang	All individuals with a personal interest in the case recused themselves from voting.
2025.12.17	The 4th meeting of the 15th session	The performance bonuses for managers of the Company for 2025.	Director Kelly Wu Director Vivienne Weng Director Ying-Chieh Wang	

Major Sustainability Communication Events

stainable development conditions. During these meetings, the corporate governing entity presents proposals to the Board, to discuss about the protection of stakeholder interests and promote the company's sustainable development. Discussing issues related to corporate social responsibility and sustainable development can enhance the effectiveness of the board of directors and establish a more robust culture of sustainable operation. In 2025, the company held a total of 6 board meetings, with an average director attendance rate of 85%. In 2025, the board of directors reviewed 20 cases, mostly concerning governance (G) matters. These included reports on operational performance, financial statements, amendments to the company's articles of association, replacement for independent directors, lifting restrictions on directors' competition, internal control systems, budgets, audit plans, and director re-elections. The goal is to foster the company's long-term development through ongoing communication, ultimately realizing wider social contributions and sustainable benefits.

The following are the key resolutions from this year's shareholders' and board of directors' meetings:

Meeting Name	Date	Major resolution
Board of Directors	2025.03.12	1. The Company’s 2024 Business Report, Consolidated Financial Report and Individual financial Report. 2. The Company’s 2024 profit or loss off-setting proposals. 3. It is proposed to be passed the Company’s “Statement of Internal Control System” for 2024. 4. Revision of the Company’s “Articles of Incorporation”. 5. Complete re-election of all directors (including independent directors). 6. Plan to conduct a private placement of common stock or domestic convertible bonds. 7. Plan the date, venue, and related arrangements for the Company’s 2025 shareholders’ regular meeting.
Board of Directors	2025.06.04	1. To accept the Company’s 2024 Business Report and Financial Statements (including Consolidated Financial Statements). 2. To accept the Company’s 2024 profit or loss off-setting proposals. 3. Revision of the “Articles of Incorporation” was approved. 4. Plan to conduct a private placement of common stock or domestic convertible bonds. 5. Complete re-election of all directors (including independent directors). 6. Approval of the Proposal to Release the Non-Competition Restrictions on the Company's Newly Elected Directors (Including Independent Directors).
Board of Directors	2025.06.04	1. Election of the Chairperson of the Board. 2. Discussion on the Appointment of the Members of the Fourth Compensation Committee.
Board of Directors	2025.07.22	1. Report on the Company’s consolidated financial statements for the 2nd quarter of 2025. 2. Case regarding the directors’ liability insurance expenses for 2025. 3. Approval of the Amendment to the Company's Authorization Matrix for Operational Approval Authority.
Board of Directors	2025.10.22	1. Approval of the Amendment to the Company's Authorization Matrix for Operational Approval Authority. 2. Approval of the Amendment to the Company's Authorization Matrix for Corporate Seal Usage Approval Authority. 3. Appointment of the Company's Spokesperson and Chief Financial Officer. 4. Appointment of the Company's Chief Accounting Officer. 5. Appointment of Directors and Supervisors to the Company's Investee Companies—Clientron Technology (Xiamen) Co., Ltd. and Bcom Technology (Shanghai) Co., Ltd.
Board of Directors	2025.12.17	1. The Company’s 2026 Corporate Budget. 2. The Company’s 2026 Audit Plan. 3. Approval of the Amendment to the Company's Authorization Matrix for Corporate Seal Usage Approval Authority.

Audit Committee

According to the “Regulations Governing the Exercise of Powers by Audit Committees of Public Companies”, the company has established relevant organizational regulations. The main purpose of this committee is to oversee the company’s operations, including ensuring the accuracy and transparency of the financial statements, supervising the independence and performance of the certified public accountant, ensuring the effective implementation of the company’s internal control system, monitoring the company’s compliance with relevant laws and regulations as well as regulatory system, and assessing and managing the various existing or potential risks faced by the company. The oversight of the audit committee helps ensure the company’s operations are legal, transparent and robust, thereby protecting the interests of shareholders and investors and promoting the company’s sustainable development. The company’s audit committee consists of three independent directors, with independent director Kuang-Shih Yeh serving as the primary convener. The committee holds at least one meeting per quarter, and the main responsibilities and activities of the committee this year are as follows.

I.	Established or amended the internal control system as required by Article 14-1 of the Securities and Exchange Act.
II.	Assessment of the effectiveness of the internal control system.
III.	The processing procedures for major financial and business actions, such as the acquisition or disposal of assets, engaging in derivative transactions, lending funds to others, and providing endorsements or guarantees for others, are formulated or amended in accordance with the provisions of Article 36-1 of the Securities and Exchange Act.

IV.	Matters that involve the personal interests of the directors.
V.	Major asset or derivatives transactions.
VI.	Significant loans, endorsements, or provision of guarantees.
VII.	Raising, issuing, or privately placing securities of an equity nature.
VIII.	Appointment, dismissal, or remuneration of a certified public accountant.
IX.	Appointment and removal of financial, accounting, or internal audit department heads.
X.	Annual financial reports signed or stamped by the chairman, managers, and accounting department heads, and the second-quarter financial statement that has been audited and certified by an accountant.
XI.	Material matters as specified by other companies or competent authorities.

The Audit Committee operates in accordance with the “Audit Committee Organizational Regulations”. It meets at least quarterly and may convene additional meetings as necessary. In 2025, the Audit Committee convened a total of five meetings, with an average attendance rate of 86.66%. The individual attendance record of each committee member is presented below:

Information on the functioning of the Audit Committee				
Occupation	**Name**	**Actual attendance count**	**Delegated attendance count**	**Actual attendance rate (%)**
Convener	Yong-Gui You	4	1	80%
Member	Kuang-Shih Yeh	4	1	80%
Member	Jui-Ching Hu	5	0	100%

Note:
1. The company’s Audit Committee was established on November 8, 2019 as a replacement for the supervisor.
2. The current Audit Committee’s term runs from June 4, 2025 to June 3, 2028.
3. The content and implementation details of the recusal of independent directors’ proposals will be disclosed in the 2025 annual report.
4. Independent Director Yong-Gui You took on the position of convener after July 22, 2025.

Remuneration Committee

To enhance its corporate governance and strengthen the remuneration management function of the board of directors, and to protect the rights and interests of investors, Clientron has established the “Remuneration Committee Organizational Regulations” in accordance with the “Regulations Governing Appointment and Exercise of Powers by Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter” in June 2017, and officially set up a “Remuneration Committee” at the same year. This committee’s role is to objectively and professionally evaluate the compensation policies and systems for the company’s directors and managers, and to provide recommendations to the board of directors to assist in their decision-making. If a member is dismissed for any reason, the board must hold a meeting within three months from the date of the incident to appoint a replacement. The company’s remuneration committee is composed of three independent directors, with independent director Kuang-Shih Yeh serving as the primary convener. This committee should fulfill the following duties with the diligence of a good administrator and submit its recommendations to the board of directors for discussion:

I	Regularly review this regulation and propose amendments.
II	Establish and regularly review the company’s performance evaluation standards, annual and long-term performance targets, and compensation policies, systems, standards, and structures for directors and managers, and disclose the content of the performance evaluation standards in the annual report.
III	Regularly assess the performance targets of the company’s directors and managers, and based on the evaluation results from the performance assessment criteria, determine the content and amount of the individual compensation. The annual report should disclose the individual performance evaluation results of the directors and managers, as well as the content and amount of their individual compensation and its correlation to their performance evaluation and rationality. This information should then be reported at the shareholders’ meeting.

Note:
1. The remuneration referred to includes cash compensation, stock options, profit sharing, retirement benefits or severance pay, various allowances, and other substantive incentive measures. The scope should be consistent with the standards for the matters to be recorded in the annual report of a public company regarding the remuneration of directors and managers.
2. If the remuneration of directors and managers of the company’s subsidiaries are subject to approval by the company’s board of directors according to the subsidiaries’ hierarchical authorization procedures, this committee should first provide recommendations, which will then be submitted to the board of directors for discussion.

The company's Remuneration Committee operates in accordance with the company's "Remuneration Committee Organizational Regulations" and holds at least two meetings a year. The Committee held a total of three meetings in 2025, with an average attendance rate of 89%. The attendance details of individual Committee members are presented below:

Occupation	Name	Attendance in Person	Delegated attendance count	In-person attendance rate	Note
Convener	Kuang-Shih Yeh	2	1	67%	
Member	Jui-Ching Hu	3	0	100%	
Member	Yong-Gui You	3	0	100%	
Notes: 1. The current Remuneration Committee serves a three-year term from June 4, 2025, to June 3, 2028.					

■ Compensation Structure

The remuneration policy for the directors of Clientron is based on the Company Act and the company's articles of association, which stipulate that the company should distribute director's remuneration not exceeding 3% of the annual profit. When a company has accumulated losses, these should be covered.

■ Deliberation process

According to the company's "Remuneration Committee Organizational Regulations" and "Regulations for Remuneration of Directors and Managers", the content and amount of remuneration of directors and managers should be determined based on its rationality. The remuneration should not significantly deviate from the company's financial performance. If the company experiences significant profitability decline or long-term losses, the remuneration should not be higher than the previous year. If it is still higher, the company should disclose the rationality in the annual report and report it at the shareholders' meeting.

■ Risk connection

The company has a "Regulations for Remuneration of Directors and Managers". The manager's remuneration includes salary and bonuses. The salary is determined based on the manager's level of involvement and contribution to the company's operations, with reference to industry salary standards. The bonuses are paid irregularly, and the year-end bonus is distributed at the end of each year, based on the manager's contributions to the company and their annual performance evaluation results.

■ The relationship between compensation and performance

The company has established a "Regulations for Remuneration of Directors and Managers". The compensation of managers is based on their contribution to the company of the year and the results of their annual performance review, which serves as the basis for determining their compensation.

Internal audit

The purpose of Clientron's audit system is to assist the board of directors and managers in reviewing the internal control system's deficiencies, evaluating the efficiency and effectiveness of operations, and providing timely improvement recommendations. This ensures the continuous and effective implementation of the internal control system, and serves as a basis for reviewing and revising the internal control system. The internal audit function is an independent unit that reports directly to the Board of Director. The current internal audit team, including the supervisor and proxy, consists of one individual who meet the required qualifications. The appointment and dismissal of the audit supervisor must be approved by the board of directors.

The main focus of the audit work is to execute the audit plan approved by the Board of Directors, and to conduct project-specific audits as necessary, in order to identify potential deficiencies in the internal control system and provide recommendations for improvement. The relevant audit report is presented by the audit supervisor to the board of directors to report on the status and results of the audit implementation. The audit office's scope includes reviewing the company's overall financial, business, and operational aspects, as well as evaluating the implementation of the internal control system in accordance with regulatory requirements. The audit office also urges each unit to perform annual self-audits, ensuring the implementation of the company's self-monitoring mechanism. The audit team then reviews the self-audit results, which serve as the basis for the company's board of directors to issue the internal control statement along with the audit report.

The audit unit reported to the Board of Directors and Audit Committee five times each by holding a meeting in 2025. They also submitted internal control–related matters to the Independent Directors for discussion regarding the Company's internal control system. For information on the communication between independent directors, the internal audit supervisor, and the accountants, please refer to the 2025 annual report.

Continuing Education for Director

To effectively strengthen its corporate governance, Clientron arranged for its directors to undergo relevant training courses in order to improve their understanding of the principles of good governance. To keep up with the ever-evolving business landscape and regulatory demands, continuing education for director is a crucial path for directors to continuously learn and enhance their professional expertise. By attending professional training courses, directors can not only stay informed about changes in relevant regulations, but also gain broader management knowledge and insights into market trends, allowing them to apply the knowledge to their corporate governance practices. Continuing education for director not only helps to enhance individual expertise and leadership qualities, but also promotes the company's long-term development and value creation, providing the company with more effective decision-making solutions. In 2025, the company's independent directors participated in a total of 21 hours of continuing education activities for director.

Director Continuing Education Overview						
Occupation	**Name**	**Date of continuing education**	**Organizer**	**Course Title**	**Training hours**	**Total hours**
Independent director	Kuang-Shih Yeh	2025.3.28	Independent Director Association Taiwan	Fubon AML Academy – Financial Crime: Emerging Financial Fraud Schemes and Prevention Strategies	3	9
Independent director	Kuang-Shih Yeh	2025.5.23	Independent Director Association Taiwan	Fubon AML Academy – Impact: A Second Chance: Brewing Coffee and Baking Egg Rolls Beyond Prison Walls	3	
Independent director	Kuang-Shih Yeh	2025.11.21	Independent Director Association Taiwan	Fubon AML Academy – FinTech: Beyond Cryptocurrency: Envisioning the Future of the Financial System Through Blockchain	3	
Independent director	Jui-Ching Hu	2025.11.13	Taiwan Institute of Directors	Mastering Business Equity Succession: A Comprehensive Guide to Trust and Tax Planning Practices	3	6
Independent director	Jui-Ching Hu	2025.11.28	Taiwan Corporate Governance Association	Strengthening Organizational Resilience Through Dual Transformation: AI Governance and Sustainability Governance	3	
Independent director	Yong-Gui You	2025.8.13	Taiwan Corporate Governance Association	Regulatory Requirements, Restrictions, and Risk Analysis of Insider Equity Transactions	3	6
Independent director	Yong-Gui You	2025.11.12	Taiwan Corporate Governance Association	The Digital Finance Revolution: Stablecoins, Their Underlying Principles, and Development Trends in Blockchain-Based Virtual Assets	3	

Board Performance Evaluation

To strengthen corporate governance and enhance the effectiveness of the board of directors, the company may set performance evaluation criteria of the board based on its specific circumstances and needs, covering the following areas:

I. Involvement in the company's operations.
II. Enhance the quality of decision-making by the Board of Directors.
III. Composition and structure of the Board of Directors.
IV. Appointment and Ongoing Training for Directors.
V. Internal control.

The performance evaluation criteria of board members (self or peers) includes the following measurement criteria, covering the following areas:

I. Understanding the company's objectives and purpose.
II. Understanding the duties of Directors.
III. Involvement in the company's operations.
IV. Managing internal relationships and communication.
V. Expertise and Ongoing Training for Directors.
VI. Internal control.

The performance evaluation criteria of Functional Committee, covering the following areas:

I. Involvement in the company's operations.
II. Understanding the duties of Functional Committee.
III. Enhancing the decision-making quality of the Functional Committee.
IV. The composition of Functional Committee and selection of members.
V. Internal control.

The performance evaluation criteria of the board, covering the following areas:

Evaluation Item	Assessment result
I. Involvement in the company's operations	Excellent questionnaire evaluation
II. Enhance the quality of decision-making by the Board of Directors	
III. Composition and structure of the Board of Directors	
IV. Appointment and Ongoing Training for Directors	
V. Internal control	

The performance evaluation criteria of board members, covering the following areas:

Evaluation Item	Assessment result
I. Understanding the company's objectives and purpose	Excellent questionnaire evaluation
II. Understanding the duties of Directors	
III. Involvement in the company's operations	
IV. Managing internal relationships and communication	
V. Expertise and Ongoing Training for Directors	
VI. Internal control	

The performance self-evaluation criteria of Functional Committee, covering the following areas:

Evaluation Item	Assessment result
I. Involvement in the company's operations	Excellent questionnaire evaluation
II. Understanding the duties of Functional Committee	
III. Enhancing the decision-making quality of the Functional Committee	
IV. The composition of Functional Committee and selection of members	
V. Internal control	

Human Rights Due Diligence

Clientron is committed to complying with all applicable laws and regulations in the jurisdictions where it operates, relevant international agreements, and the commitments and requirements set forth in the Company's internal policies and regulations. These commitments are embedded into the Company's operational management framework to strengthen organizational sustainability governance, serve as key indicators of sustainable development performance, and drive continuous progress toward its sustainability objectives. Material policies are reviewed and approved by the Board of Directors and publicly disclosed. Based on these policies, each functional committee integrates sustainability strategies and objectives into its operations and establishes the corresponding charters, policies, and guidelines.

The Company has established a comprehensive human rights and labor policy, with the following commitments:

Commitments related to the human rights policy of Clientron	
I	The company adheres to national labor laws, environmental protection regulations, and other relevant laws and regulations.
II	Prohibit the use of child labor and forced labor, and do not work with any suppliers or subcontractors that employ child workers, prison labor, or forced labor.
III	All employees are treated equally, regardless of gender, race, religion, or social background. We oppose discrimination and respect the basic human rights of our employees. Any form of offensive behavior is strictly prohibited.
IV	Provide safe and hygiene working and living condition to ensure the health and safety for employees.
V	Promote cooperation between labor and management, and respect the employees' freedom of association and collective bargaining rights.
VI	Properly schedule production plans and workers' work hours and time off.
VII	Offer fair and competitive compensation and benefits that comply with applicable laws and regulations.
VIII	Continuously improve working conditions and employee benefits.
IX	Conserve energy, reduce emissions, protect the environment, build a harmonious society, and benefit the community.

The company communicates its policies and conducts training for employees through various channels, such as "new employee orientation" and the "EIP employee information portal". It also regularly holds internal seminars and training courses to improve employees' understanding and adherence to company policies. New hires are required to sign the "Employment Contract" and "Confidentiality Agreement" upon joining the company, to ensure they understand and adhere to the company's regulations and requirements. Additionally, we require our suppliers to sign the "Integrity and Confidentiality Commitment" and the "Conflict-Free Mineral Declaration" to ensure they adhere to the company's business ethics standards and relevant regulations, as well as to maintain transparency and traceability throughout the supply chain. We aim to establish a corporate culture through these policies that aligns with ethical standards and regulatory requirements, ensuring the relationships between the company and its stakeholders are built on a foundation of integrity and transparency.

Besides, we place great emphasis on the effectiveness of our risk management and internal control systems to ensure the overall interests of the company are safeguarded and advanced. The executing and responsible units shall regularly assess risks, and the administration office and audit department provide oversight to ensure the ongoing effectiveness of the internal control system and being executed. Each year, we formulate an annual internal audit plan in accordance with applicable laws and regulations. Internal audits are conducted in accordance with the approved audit plan, and the audit results are regularly reported to the Board of Directors and the Audit Committee. By leveraging relevant systems, we can promptly identify and address risks, ensuring the stability and sustainability of the company's operations, and enabling the achievement of its long-term development goals.

Clientron has incorporated the regulatory requirements of various countries into its enterprise development and supervision, ensuring the effective implementation of corporate regulations. The company has established diverse communication channels to more effectively listen to and address the concerns of stakeholders, ensuring that any potential problems or improper conduct can be resolved promptly.

2.3 Climate risk emergency preparedness

Financial risks associated with climate change

As the world faces increasingly severe climate change, Clientron is keenly aware that the potential risks of climate change can have a major impact on business operations. We understand that these challenges may affect our supply chains, operations, and insurance costs. As such, we will persist in our efforts to identify, assess, and manage these risks in order to mitigate their potential impact on our operations and ensure the company's sustainable development. To this end, we have reinforced our adaptation measures to address climate change risks. In this respect, we referenced the four core pillars of the Task Force on Climate-related Financial Disclosures (TCFD) framework. Through this framework, we identified the potential impacts, risks, and opportunities the company might face during operations, and took appropriate measures to manage them.

<table>
<tr><th colspan="4">Disclosure Framework for Climate Change-related Risks and Opportunities</th></tr>
<tr><td>Governing entity</td><td colspan="3">Clientron established a "Sustainable Development Committee" in March 2024 and develop a climate change response strategy. This will involve setting management targets, coordinating cross-departmental collaboration, and integrating sustainable strategy and climate action into product, operations, and value chain management.</td></tr>
<tr><td rowspan="3">Strategy (risk category)</td><td colspan="3">Confronted with the growing financial risks posed by climate change, we recognize this is not merely an environmental issue, but a significant challenge that directly impacts business operations. The impacts of climate change, such as increased frequency of extreme weather events and natural disasters, can have adverse effects on supply chains, infrastructure operations, and insurance costs, ultimately impacting the company's financial performance and business operations. Nearly 140 countries worldwide have committed to reaching net-zero emissions by 2050, reflecting the pressing global demand for climate action. We will work to improve energy efficiency, expand the use of renewable energy, and reduce carbon emissions. Actively promote the development and use of renewable energy, reduce reliance on fossil fuels, and gradually transition the entire value chain towards net zero emissions. Aiming to effectively address the financial risks of climate change, while achieving the company's sustainable development objectives and making a positive contribution to society and the environment.</td></tr>
<tr><td>Short-term</td><td>Mid-term</td><td>Long-term</td></tr>
<tr><td>[Transformation Risk] Strengthen the company's adherence to policies and regulations to ensure compliance with emission reporting requirements.
[Transformation Risk] Leverage low-emission technologies and low-carbon services to navigate the challenges of technological transformation.
[Physical Risk] The increasing severity and frequency of extreme weather events pose a serious threat to the physical infrastructure of businesses.
[Market Opportunity] Conduct market research to understand the trends in energy costs and identify methods to lower costs.</td><td>[Transformation Risk, Physical Risk] Start increasing carbon-reducing equipment to lower the company's carbon emissions.
[Transformation Risk] Actively drive the transition to low-carbon technology to establish a foundation for the company's sustainable development in the future.
[Transformation Risk and Market Opportunity] Innovate existing product technology to boost the company's revenue and market share.
[Transformation Risk and Market Opportunity] Improving a company's environmental protection image can help establish a positive corporate reputation.</td><td>[Transformation Risk, Physical Risk] Install carbon reduction equipment to lower the company's carbon emissions and help protect the environment.
[Transformation Risk] Ensure that social, environmental, and governance factors are considered during operations, effectively conduct human rights and environmental due diligence to achieve sustainable development management.
[Physical Risk] Seek alternative materials to replace plastic products, gradually reduce the use of plastic and increase the recycling rate, in order to solve the pollution problem caused by plastics and realize a circular economy.</td></tr>
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<table>
<tr><td rowspan="2">Risk Category</td><td>Risk Item</td><td colspan="2">Potential impact</td></tr>
<tr><td>[Policies and regulations] Obligation to strengthen emission reporting.
[Technology] Transitioning to low-emission technologies (low-carbon services).
[Market] Increase energy-related expenses.
[Immediate/Physical] The severity and frequency of extreme weather events have been rising.</td><td colspan="2">[Increase in cost] Increase the capital expenditure for installing carbon reduction equipment.
[Increase in cost] Transitioning to low-carbon technologies requires significant investment.
[Increase in cost] Increase the cost of acquiring renewable energy.
[Reduce revenue] The transfer of customers resulted in a decline in revenue.
[Reduce revenue] Extreme weather events can potentially damage facilities or disrupt operations.</td></tr>
<tr><td rowspan="2">Opportunity type</td><td>Opportunity item</td><td colspan="2">Potential impact</td></tr>
<tr><td>[Resource efficiency] Reduce the use of paper.
[Products and services] Developing low-carbon products and services.
[Resilience] Participate in renewable energy initiatives and implement energy-efficient practices.</td><td colspan="2">[Lowering costs] Lowering the company’s operational costs, reducing its reliance on natural resources, and strengthening the company’s corporate social responsibility image.
[Increase revenue] Satisfying consumers’ needs for environmental protection and sustainability to enhance the company’s market competitiveness.
[Image improvement] Lowering energy costs and enhancing the company’s environmental protection profile.</td></tr>
<tr><td>Risk Management</td><td colspan="3">The company is dedicated to establishing and maintaining emergency response procedures to address any potential accidents or emergency situations. As a reference for developing emergency response procedures and plans, include human-caused, natural disasters, and other major unexpected events in order to promptly reduce or mitigate the impact and damage caused by such emergencies, such as personnel injuries, property losses, and business disruptions, as well as to quickly restore normal operations. Our risk management goal is to thoroughly understand the risks associated with the global economy, climate change, and energy supply, and proactively take preventive measures. We aim to formulate the company’s development strategy and adjust our operations in advance to effectively address potential risks. We are committed to closely monitoring global industry trends and climate change, and will adjust our development goals and operation strategies in a timely manner to minimize potential risks as much as possible. To effectively address various operational risks, we hold management meetings regularly to discuss countermeasures and adjust our operational direction, preempting risks to ensure the stability and reliability of the company’s ongoing operations.</td></tr>
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<tr><td rowspan="4">Metrics and objectives</td><td colspan="4">In order to fulfill its commitment to sustainable development, Clientron is actively promoting relevant initiatives. We have set green management strategy goals, initiated various projects, and carried out green management and performance assessment. Review performance results through external verification in order to achieve the goal of protecting the environment. These efforts are not just a promise to future generations, but also a responsibility to the planet. Through our actions, we will build a cleaner, more sustainable future. Work together with stakeholders to realize the sustainable development objectives and make greater contributions to environmental protection.</td></tr>
<tr><td>Item</td><td>Short-term objective</td><td>Mid-term objective</td><td>Long-term objective</td></tr>
<tr><td rowspan="2">Greenhouse gas inventory</td><td>● Carbon emissions can be reduced by 3% in 2026.
● Implement the 2023 greenhouse gas inventory plan, conduct the inventory, and obtain third-party verification since 2023, continuing to disclose the results.</td><td>● The goal is to reduce carbon emissions by 10% by 2030.</td><td>● Reach net zero emissions by 2050.</td></tr>
<tr><td colspan="3">The energy-saving achievements are as follows: The Taipei Headquarters consumed 404,066 kWh of electricity in 2025, which is 50,601 kWh less than the 454,667 kWh used in 2024, representing a 11.13% reduction in electricity consumption.</td></tr>
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<tr><td rowspan="2"></td><td rowspan="2">Water Resources Management</td><td>Water usage is expected to decrease by 3% by 2026.</td><td>Water usage is expected to decrease by 20% by 2030.</td><td>Water usage is expected to decrease by 40% by 2050.</td></tr>
<tr><td colspan="3">Specific actions and outcomes: In accordance with the ISO 14001 environmental management system, enhance the management of water use and water resources. The Xiamen factory’s water consumption in 2025 was 4.74 million liters, a 11.58% decrease from the 5.361 million liters used in 2024.</td></tr>
<tr><td>Financial Impact</td><td colspan="4">Imposing a carbon tax will undoubtedly increase operating costs, but the current impact is relatively minor. As such, the company has not yet planned and implemented an internal carbon pricing system. Instead, we will adhere to the government’s and relevant policies’ standards for carbon fees and taxes. Going forward, the Sustainable Development Committee will monitor climate-related matters and propose timely strategies to mitigate operational risks.</td></tr>
<tr><td>Fundamentals of Carbon Pricing</td><td colspan="4">The company has not yet developed an internal carbon pricing system. In the future, we will pay the carbon fees and taxes as per the standards set by the government and relevant policy regulations.</td></tr>
<tr><td>Greenhouse Gas Inventory Plan</td><td colspan="4">The company has established a greenhouse gas inventory plan for 2025, and the Taipei headquarters and Xiamen Factory will undergo ISO 14064-1 verification in 2024.</td></tr>
<tr><td>External guarantee or confirmation</td><td colspan="4">The water, energy, and greenhouse gas (GHG) inventory data disclosed in the 2025 ESG Sustainability Report are currently undergoing assurance by an independent third-party assurance provider.
In 2025, Clientron completed ISO 14064-1 greenhouse gas verification for its Xizhi Headquarters and ISO 14064-1 greenhouse gas verification for its Xiamen manufacturing facility.
In 2025, Clientron successfully obtained certification for the ISO 45001 Occupational Health and Safety Management System and ISO 14067 Product Carbon Footprint.
In 2025, Clientron obtained ISO 50001 Energy Management System certification.
Clientron is steadfastly moving towards the goal of sustainable development, further strengthening our commitment to environmental protection.</td></tr>
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Risk Management

Risk category	Responsible unit	Risk management approach
Legal risk	Administration Office	Clientron conducts its daily operations in compliance with relevant domestic and international laws and regulations. We closely follow the trends in domestic and foreign policies and regulatory changes, gather related information to support management's decision-making, and adjust the company's operational strategies accordingly.
Interest rate risk	Administration Office	Clientron and its subsidiaries regularly assess the deposit interest rates of various bank projects, and closely monitor the impact of financial market interest rate changes on the company's funds, in order to take timely measures to adjust the position of idle funds. As a result, interest rate changes are not expected to have a significant impact on the company's profit and loss.
Exchange rate risk	Administration Office	The Finance Department of Clientron maintains close relationships with financial institutions, closely monitoring exchange rate fluctuations and closely following international exchange rate trends and changes. This allows the company to respond in a timely manner to the impact of exchange rate changes and to manage and adjust its foreign exchange positions accordingly, in order to reduce the risks that exchange rate fluctuations pose to the company's operations.
Investment risk	Administration Office	Clientron has always maintained a focus on its core business and a pragmatic approach to operations. Its financial policies are characterized by a conservative and risk-averse approach, without engaging in high-risk, highly leveraged investment activities.
Risk of currency inflation	Administration Office	Clientron constantly monitors changes in upstream product prices, maintains good relationships with suppliers and customers, anticipates market trends, mitigates the impact of price increases, adjusts sales strategies, and avoids significant effects on the company due to inflation.
Risks associated with raw materials and the supply chain	Materials Division	Clientron has long-term, stable relationships with its various suppliers. If a supplier is unable to provide a stable source of goods or meet delivery times, the company will first seek out alternative manufacturers or suitable substitute raw materials. The company has built strong, long-term cooperative relationships with its suppliers. Additionally, the company's main procurement items have more than two suppliers, ensuring stable supply sources without interruption, so there is no risk of concentrated procurement.
Occupational health and safety risks	ESH Office	Clientron strictly adheres to relevant occupational safety and health laws and regulations, and has set up a risk identification, assessment management procedure, and risk management system to create a safe and healthy work environment. Establish an emergency response management procedure, create an emergency response team responsible for addressing various emergency situations and handling the aftermath to mitigate the company's production losses during emergencies. We prioritize the physical and mental well-being of our employees. Through regular training and awareness campaigns, we aim to enhance their understanding and implementation of occupational safety and health. "Please refer to 3.3 for detailed information on workplace health and safety".
Tax risk	Administration Office	Clientron is dedicated to building a robust and comprehensive business environment through its operations. The finance department is responsible for tax management, ensuring that tax policies are aligned with relevant laws and regulations. We maintain close coordination with the accounting firm and National Taxation Bureau, and communicate the received tax information through our finance department to the corporate governing entity, enabling them to better understand internal risks and tax trends. We strictly adhere to all applicable tax-related regulations, including the "Securities Transaction Tax", "Futures Transaction Tax", "Business Tax", and the "Company Act". All major operational decisions of the company are made in compliance with laws and regulations, and their impact on tax risks is evaluated. Transactions are not conducted in low-tax countries for the purpose of tax avoidance.
Corporate image change	Common Resource Division	Clientron has operated with integrity and a solid, stable spirit since its founding, maintaining a positive corporate image and complying with all relevant local and international laws and regulations.

Risk category	Responsible unit	Risk management approach
Technological changes and industrial transformations	Research and Development Division	Clientron closely monitors the technological changes and advancements in its industry, stays informed about market trends and industry peers, and adjusts its product offerings in a timely manner to meet market demands, ensuring the company maintains its competitiveness.
Information Security Risk	Administration Office	Clientron's information security management policy includes specific management plans and related resource allocation. These policies aim to ensure the effectiveness and continuity of the various information systems, while also maintaining the security and proper functioning of the physical information environment. "For more details, please refer to the information security management".

2.4 Regulatory compliance and management

Integrity

To deepen Clientron's culture of integrity management, establish a robust corporate governance framework, and build a sound business operating environment, the Company has established the Code of Ethical Conduct and the Ethical Conduct Guidelines as the standards governing the conduct of all employees and management personnel. The company, we strictly adhere to the law and maintain disciplined operations across all business functions, including execution, product design, and procurement. Our Code of Ethics clearly sets out prohibited conduct and the corresponding preventive measures to ensure compliance with the Company's ethical standards and integrity management requirements. These preventive measures and handling procedures are in place to protect customer rights, safeguard company assets, prevent from fines and maintain our reputation.

Prohibited Conduct Relating to Integrity Management and Business Conduct
• Prohibition of bribery and corruption, including the offering or acceptance of bribes, illegal political contributions, and improper charitable donations or sponsorships.
• Prohibition of offering or accepting inappropriate gifts, hospitality, or any other improper benefits.
• Prohibition of the misappropriation or infringement of trade secrets, trademarks, patents, copyrights, and other intellectual property rights.
• Prohibition of engaging in any form of unfair competition.
• Products and services shall not, directly or indirectly, compromise the rights, health, or safety of consumers or other stakeholders throughout the research and development, procurement, manufacturing, delivery, or sales processes.

Furthermore, to prevent directors or managerial officers from using Company assets, information, or their positions for personal gain or engaging in activities that compete with the Company's interests, Clientron has established clear standards of conduct in its Code of Ethical Conduct. These standards require that, whenever business opportunities arise, the overall interests of the Company shall take precedence.

Each year, Clientron conducts integrity management risk assessments across all operating sites and develops corresponding action plans based on the identified risks. In 2025, the assessment identified no material risks related to violations of integrity management or corruption. No corruption incidents occurred during the reporting year, no employees were disciplined or dismissed due to corruption, and no supplier contracts were terminated or legal proceedings initiated as a result of corruption.

■ **Governance Mechanisms and Internal Control** 44 95 109

Clientron conducts internal audits of all business units and subsidiaries through its internal control system, and discloses the implementation results in its Annual Report. In addition, a dedicated unit is responsible for formulating integrity management policies and preventive measures, overseeing their implementation, and reporting regularly to the Board of Directors to ensure the effective operation of the integrity management framework. The key responsibilities include the following:

The duties of the responsible unit for the Code of Ethics of Clientron	
I	Integrate integrity and ethical values into the company's operation strategy, and develop relevant anti-fraud measures in alignment with laws and regulations to ensure ethical business practices.
II	Establish an anti-corruption plan and define standard operating procedures and behavioral guidelines for the associated work tasks within each plan.
III	Plan the internal organization, staffing, and responsibilities, and establish a mutual supervision and control mechanism for business activities with a higher risk of unethical behavior within the scope of operations.

IV	Promote and coordinate the implementation of integrity policy training.
V	Develop a complaint reporting system to ensure its effective execution.
VI	Assist the board of directors and management team in auditing and evaluating the effectiveness of the preventive measures established for ethical business operations, and periodically assess compliance with relevant business processes, composing a report.

Internal Regulations of Clientron			
01.	Articles of Association of Clientron	**06.**	Director Election Procedure
02.	Remuneration Committee Organizational Regulations of Clientron	**07.**	Regulations Governing Board of Directors Meetings
03.	Asset Acquisition or Disposal Handling Procedures	**08.**	Operating Procedures for Lending Money to Others
04.	Regulations for the Shareholders' Meeting	**09.**	Code of Ethics
05.	Endorsement Guarantee Operating Procedures	**10.**	Code of Ethical Conduct
Note: The above-mentioned regulations and procedures have been disclosed on the company's official website. You can find them under "Investor Information → Corporate Governance → Company Regulations" at the following link: https://www.clientron.com/zh-tw/governance_policies.php.			

■ **Integrity Training and Awareness**

Clientron places great importance on promoting and embedding a culture of integrity throughout the organization. Upon onboarding, all new employees are provided with an Employee Handbook, which clearly stipulates that employees shall neither directly nor indirectly solicit or accept entertainment, gifts, kickbacks, or any other improper benefits by virtue of their position or through acts that violate their duties. This ensures that all employees fully understand and comply with the Company's standards of ethical conduct.

In addition, members of the Board of Directors participate in annual regulatory compliance training covering topics including the Securities and Exchange Act, insider trading regulations, and other applicable compliance requirements, thereby strengthening their awareness of anti-corruption practices and corporate governance responsibilities.

■ **Whistleblowing and Grievance Mechanism**

To uphold workplace equality and ensure that employees and service recipients are protected from sexual harassment, discrimination, or unfair treatment on the grounds of race, color, age, gender, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, association membership, marital status, or any other protected characteristic, the Company has established the Whistleblowing and Grievance Management Procedures.

The Procedures also apply to the reporting of any and all forms of corruption, extortion, embezzlement, bribery, or other improper benefits, including the offering, promising, authorizing, giving, soliciting, or accepting of bribes or other undue advantages. The Company encourages employees to report any known or suspected violations of applicable laws, regulations, or the Code of Ethical Conduct through appropriate reporting channels. All reports are handled with strict confidentiality, anonymous reporting is permitted, and the Company is committed to protecting whistleblowers acting in good faith from any form of retaliation, discrimination, or other adverse treatment.

The Procedures apply to all employees, including fixed-term employees, foreign employees, and dispatched personnel, as well as suppliers, customers, and other stakeholders. Where the alleged offender is not an employee of the Company, the Company will provide appropriate assistance to victims in exercising their legal rights in accordance with applicable laws. Relevant third parties with legitimate interests are likewise entitled to utilize the reporting mechanism.

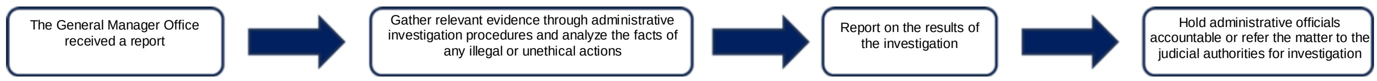
Administrative responsibilities include overseeing the investigation and handling of whistleblowing reports and grievances, conducting root cause analyses, and maintaining relevant statistics. Each department is responsible for promoting a zero-retaliation policy against individuals who file reports or grievances and for preventing any further harm arising from reported incidents.

Should any corruption incident occur, the Company will hold the responsible parties administratively accountable and formulate corrective actions and improvement recommendations to address identified deficiencies. Where criminal liability is involved, the Company will continue to collect relevant evidence, refer the matter to the competent judicial authorities, and fully cooperate with prosecutorial and anti-corruption authorities throughout the investigation process.

All whistleblowing reports are received and managed by the designated responsible unit, which conducts fact-finding, investigation, and analysis in accordance with established procedures before reporting the findings to management. Where illegal conduct is substantiated, the case will be referred to the competent judicial authorities, and the Company will fully cooperate with subsequent investigations. For verified cases, disciplinary actions will be imposed in accordance with applicable regulations, and appropriate corrective and preventive measures will be implemented to prevent similar incidents from recurring.

Reporting channel	
Handling unit	General Manager Office
Mailing address	3F., No. 75, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City
Reporting tel	02-26987068
Email	ceo@clientron.com

Process for Handling Complaint Cases:



Safeguarding of Employee Rights

Clientron is committed to safeguarding employees' rights and upholding human rights. In alignment with the Universal Declaration of Human Rights (UDHR) and the conventions of the International Labour Organization (ILO), the Company complies with applicable laws and regulations, including the Labor Standards Act, the Act of Gender Equality in Employment, and the Employment Service Act, to uphold the principles of fair employment and respect for human rights while fostering a safe, healthy, and inclusive workplace. Clientron has established an Employee Handbook, Social Responsibility Management Manual, and Human Rights Policy, which explicitly prohibit all forms of discrimination, harassment, workplace bullying, and forced labor. The Company ensures equal opportunities throughout the employee lifecycle—including recruitment, hiring, compensation, promotion, and training—and prohibits differential treatment based on personal characteristics. The policies also strictly prohibit any inappropriate conduct arising from abuse of authority or position, including physical assault, verbal abuse, threats, intimidation, or other forms of misconduct.

To facilitate effective communication, the Company has established an employee suggestion box and grievance mechanism that provide secure and confidential communication channels. Regular labor-management meetings are also convened to strengthen dialogue, ensure timely responses to employee concerns, and minimize the risk of labor disputes. Clientron has established a human rights due diligence mechanism to regularly collect and review information relating to child labor, young workers, forced labor, sexual harassment, labor-management communication, and freedom of expression. Through materiality screening and risk assessment, the Company implements preventive and mitigation measures, incorporates feedback into corrective actions, and continuously improves its human rights management processes while further strengthening human rights management throughout its supply chain. In addition, Clientron conducts relevant assessments in accordance with customer requirements and provides employees with human rights and gender equality training to enhance overall human rights awareness and management capabilities.

Furthermore, the Company has established working hours and attendance management systems in compliance with applicable laws and regulations. An electronic timekeeping system is used to monitor employees' working hours, complemented by formal overtime application and approval procedures to ensure that overtime work is never compulsory. Standard working hours are eight hours per day, while monthly overtime hours are managed within statutory limits through automated system alerts and periodic audits. Employees are entitled to two days off per week and statutory annual leave. Overtime work may be compensated through compensatory leave or overtime pay in accordance with applicable regulations, thereby protecting employees' health, well-being, and labor rights.

Each operating site has established management systems in accordance with applicable local laws and regulations. Clientron Xiamen has implemented the Recruitment and Employment Management Regulations and the Procedure for the Prevention of Discrimination and Harassment, which explicitly prohibit child labor, forced labor, and discrimination. The site has also established the Freedom of Association Guidelines, respecting employees' legal rights to freedom of assembly and association. The Xiamen plant's labor union is organized and operated by employees, with the Union Committee serving as its highest governing body and supported by dedicated committees to facilitate union operations. The Union Committee convenes at least one meeting annually, and 99% of employees at the Xiamen plant are union members. In 2025, a total of three labor-management meetings were held to facilitate communication and exchange of views on relevant workplace issues. In addition, the Company's safety officer and union representatives jointly conducted regular workplace safety inspections to safeguard occupational safety and further strengthen labor-management relations.

The Company has incorporated the prohibition of forced labor and other human rights principles into its Supplier Code of Conduct and contractual requirements, requiring suppliers to comply with applicable laws, regulations, and internationally recognized standards. Compliance is verified through document reviews and on-site audits. Where potential violations are identified, the Company initiates investigation and remediation procedures to determine the facts of the case and requires suppliers to implement corrective and preventive actions. Where necessary, appropriate support is provided, and follow-up reviews are conducted until the case is satisfactorily closed, thereby mitigating human rights risks and ensuring the protection of labor rights throughout the supply chain.

In 2025, neither Clientron nor its business partners experienced any incidents involving child labor, forced labor, discrimination, or sexual harassment, and no related grievances or complaints were received.

Regulatory Compliance

Clientron considers an event where the cumulative single-event penalty fine amount exceeds NT$1 million to be a significant event. During the reporting period, the company continued to comply with relevant corporate governance regulations, including the “Company Act”, “Securities Transaction Tax Act”, “Futures Transaction Tax Act”, and “Business Tax Act”, and did not have any violations. We strictly manage to ensure no corruption incidents occur, and guarantee the products we produce comply with relevant laws and regulations, without any violations resulting in fines, nor any related anti-competitive, anti-trust, or monopolistic behavior and violations of ethical corporate, which brings an excellent corporate image to Clientron.

Regulations related to corporate governance	Regulations related to labor rights
● There is no violation of the Company Act ● There is no incident of violation of the Securities Transaction Tax Act ● There is no violation of the Futures Transaction Tax Act ● There is no violation of the Business Tax Act ● There is no political contribution ● There is no incident of corruption	● There is no violation of the Gender Equality in Employment Act ● There is no forced labor ● There is no child labor used ● There is no comprising freedom of association and collective bargaining ● There is no incidents of discrimination or human rights violations ● There is no incident of violation of indigenous rights ● There is no violation of Occupational Safety and Health Act
Regulations related to products	**Laws and regulations related to environmental protection**
● Products with no known restrictions or controversies ● Events that comply with marketing-related laws and voluntary codes ● The company has not incurred any substantial fines for violating laws or regulations related to the provision and use of its products and services ● Legal disputes not involving anti-competitive, anti-trust and monopolistic practices	● There is no incident of violation of the environmental protection laws

● There is incident of violation of customer privacy	

Note:
1. According to the Financial Supervisory Commission’s definition of significant penalties under Article 26, Paragraph 3, the single cumulative amount does not exceed 1 million.
2. Under the Occupational Safety and Health Act, a fine of over 300,000 is considered a severe punishment.

Chapter III Hire the best people, treat partners kindly

3.1 Talent development

Material topics: Employment relations	
Importance	Talented individuals are the cornerstone of Clientron for sustainable development, their value surpasses any asset. Clientron values harmonious employment relations and strictly complies with labor laws. We provide employee benefits and compensation that exceed statutory requirements and maintain competitive remuneration levels to attract and retain talented professionals. At the same time, the Company places great emphasis on employees' working environment and well-being by fostering a culture of care and respect, strengthening employees' sense of belonging, and cultivating a stable, healthy, and supportive workplace. Through these efforts, we strive to ensure the Company's long-term sustainable operations and growth.
Impacts	● **Economic** 1. Actual Positive Impacts: Sound employment relations contribute to a stable working environment, enhance employee satisfaction, reduce voluntary turnover and overall employee turnover, lower recruitment and training costs, and improve organizational productivity and the consistency of product and service quality. 2. Potential Positive Impacts: Effective talent retention and employee incentive mechanisms support the long-term attraction and retention of high-performing talent, thereby strengthening corporate competitiveness and driving sustainable revenue growth. 3. Potential Negative Impacts: Failure to comply with labor laws and regulations or to appropriately manage employment-related matters may result in labor disputes, employee grievances, reputational damage, and increased legal and financial risks. ● **Environmental** 1. Potential Positive Impacts: A stable and highly efficient workforce indirectly enhances operational efficiency and contributes to reducing resource consumption and operational waste. ● **Social (People and Human Rights)** 1. Actual Positive Impacts: Providing a fair, equitable, and inclusive workplace while respecting employees' rights and career development enhances employees' sense of belonging and job satisfaction. 2. Potential Positive Impacts: Establishing transparent labor-management communication and grievance mechanisms helps minimize workplace conflicts and reinforces the Company's corporate social responsibility (CSR) performance and reputation. 3. Potential Negative Impacts: Non-compliance with labor laws and regulations may lead to labor disputes, employee dissatisfaction, and reputational damage.
Policy	1. Comply with applicable local labor laws and regulations in all employment practices while upholding the principles of diversity, equity, and inclusion (DEI) to ensure a fair and equitable workplace. 2. Emphasize employee career development by providing diversified training programs and professional development opportunities to meet employees' competency development needs. 3. Maintain market-competitive compensation and benefits to attract, motivate, and retain outstanding talent. 4. Strengthen corporate social responsibility by implementing comprehensive employee care initiatives and fostering a respectful, inclusive, and supportive workplace culture that enhances employees' sense of belonging and engagement.
Strategy	● **Opportunity Management** Aligned with the Company's business development strategy, Clientron actively recruits outstanding talent and integrates its Management by Objectives (MBO) performance management framework to conduct regular performance evaluations, develop key talent, and strengthen employee care initiatives. These practices contribute to enhanced employee performance while supporting the Company's long-term sustainable growth and competitiveness. ● **Risk Prevention and Management** Clientron complies with all applicable labor-related laws and regulations, including the Labor Standards Act, Act of Gender Equality in Employment, Occupational Safety and Health Act, and Employment Service Act, to ensure regulatory compliance across its operations. The Company has also established employee suggestion channels and formal grievance mechanisms to safeguard employees' statutory rights and maintain open, transparent, and effective labor-management communication. ● **Remediation Measures for Negative Impacts** Where operational adjustments require the termination of employment relationships or workforce reductions, Clientron engages in timely and transparent communication with affected employees. In the event of actual adverse impacts, the Company develops tailored remediation plans based on individual circumstances, including career transition counseling, job placement assistance, and mental health support, to facilitate employees' re-employment opportunities, help them address transitional challenges, and mitigate adverse impacts.
Objectives and Targets	**Short-term Targets:** The target employee turnover rate is set at less than 8% for direct personnel and less than 5% for indirect personnel. The target is to maintain the overall monthly average turnover rate below 3%. Continue to provide education and training to enhance employees’ skills and workplace adaptability.

	Mid-term Targets: The salary increase for high-performing employees is at least 10% higher than the average increase, in order to retain and incentivize top talent, and attract skilled personnel to meet operational needs. Maintain ongoing collaboration with domestic universities to offer more favorable employment terms for graduates, drawing in young talent to join Clientron.
	Long-term Targets: Provide salary increases for high-performing employees that are at least 10% higher than the average salary adjustment rate, thereby strengthening the retention of key talent, attracting professionals aligned with the Company's operational needs, and enhancing the retention of high-performing employees. In addition, continue to strengthen industry–academia collaboration with domestic universities and offer competitive employment packages to graduates to attract young talent to join Clientron.
Management assessment mechanism	Carry out quarterly MBO goal management, setting and reviewing to ensure the team's work objectives are clear and can be effectively assessed. Concurrently review the execution effectiveness of the previous season's MBO, and make any necessary adjustments and improvements. Annual employee performance reviews are conducted in July, and the results impact salary increases, promotions, and performance-based bonuses. The goal is to motivate employees to actively participate in their work and ensure they receive appropriate compensation for their efforts.
Performance and Adjustment	● **Annual Performance** The Company's performance in employment relations management in 2025 is summarized as follows: 1. Employee turnover was maintained within the target range. The turnover rate for direct employees was 37.5%, while the turnover rate for indirect employees was 17.07%, resulting in an overall average monthly turnover rate of 18.98%, thereby maintaining workforce stability. 2. The annual performance appraisal process was successfully completed, achieving a 100% performance appraisal coverage rate with an average performance score of 86.77. The appraisal results served as the basis for salary adjustments, promotions, and incentive compensation allocation. 3. Employee cash profit-sharing bonuses and year-end bonuses were distributed to strengthen employee retention and enhance organizational cohesion. 4. Employee communication mechanisms continued to be strengthened to maintain stable labor-management relations. No material labor-management disputes occurred during 2025.

Material topics: Training and education	
Importance	The Company places great emphasis on talent development and employee growth. Through a comprehensive Training Policy and annual training programs, we continuously enhance employees' professional expertise, core competencies, and managerial capabilities. Based on employees' career stages and job requirements, we provide diverse on-site and online learning resources to help them adapt to the rapidly evolving business environment. By strengthening individual capabilities, we also enhance overall team competitiveness and organizational resilience, creating sustainable long-term value for both employees and the Company.
Impacts	● Economic 1. Actual Positive Impacts: Comprehensive training and development programs enhance employees' professional competencies and operational efficiency, reduce operational risks, improve product and service quality, and strengthen the Company's market competitiveness and economic performance. 2. Potential Positive Impacts: Systematic training programs accelerate new employee onboarding, enhance organizational resilience, reduce employee turnover, and lower recruitment and training costs. 3. Potential Negative Impacts: Inadequate training planning or ineffective implementation may result in competency gaps, reduced operational efficiency, and adverse impacts on business performance. ● Environmental 1. Potential Positive Impacts: Well-trained employees are better equipped to comply with environmental management procedures and operational standards, helping reduce operational waste and prevent environmental incidents. 2. Potential Negative Impacts: Insufficient environmental training may increase the risk of operational errors, resulting in resource wastage or adverse environmental impacts. ● Social (People and Human Rights) 1. Actual Positive Impacts: Training and development programs support employees' professional growth and career advancement, enhance job satisfaction and employee engagement, and foster stable employment and a positive working environment. 2. Potential Positive Impacts: Continuous training strengthens employees' safety awareness and professional capabilities, reduces occupational injury risks, and promotes employee health, safety, and well-being. 3. Potential Negative Impacts: The absence of systematic training programs or follow-up mechanisms may lead to insufficient competencies, increased operational risks, and limited career development opportunities.
Policy	The Company continues to invest in human capital development by establishing a comprehensive Talent Development and Training Policy that provides employees with equal learning opportunities, as well as age-appropriate and role-based career development and job rotation pathways. Through continuous professional training and leadership development programs, we support employees' personal growth while enhancing

	overall organizational effectiveness and competitiveness, thereby reinforcing the Company's long-term sustainable development.
Strategy	● Opportunity and Impact Management: Enhance employees' professional competencies and managerial capabilities through structured training programs to reduce operational risks and improve organizational performance. ● Risk Prevention and Management: Establish institutionalized training systems and internal control mechanisms to mitigate operational risks arising from competency gaps. ● Remediation Measures for Negative Impacts: Implement targeted training programs, on-the-job coaching, and follow-up evaluation mechanisms to address competency gaps and ensure the effectiveness of employee training and development initiatives.
Objectives and Targets	**Short-term Targets:** The target for offering education training courses is to exceed 90% attendance.
	Mid-term Targets: Enhance employees' professional techniques and core skills through the education training system, improve work performance and achieve organizational goals, and establish individual development plans (I.D.P.) for employees.
	Long-term Targets: Establish a comprehensive and sustainable talent development system to continuously strengthen employees' professional competencies and organizational capabilities, fostering a virtuous cycle of talent growth that supports the Company's long-term development and sustainable business operations.
Management assessment mechanism	Each year, the Human Resources Department consolidates training needs identified by all departments and formulates the annual education and training plan accordingly. During the implementation period, each department regularly reports training progress and outcomes, while the Human Resources Department conducts effectiveness evaluations and follow-up reviews to ensure the effectiveness, completeness, and continuous improvement of all training programs.
Performance and Adjustment	● **Annual Performance** 1. Training Hours: A total of 1,034.5 training hours were delivered during the year, covering new employee orientation, professional competency development programs, and ISO-related training courses. 2. Internal Audit and Professional Training: Continued to promote training on ISO 14001, ISO 50001, and the IATF Core Tools, integrated with Control Plan (CP) implementation to continuously enhance course content and training quality. 3. Training Completion Rate: Achieved an annual training course completion rate of over 90%.

Uphold human rights

Clientron pledges to safeguard the fundamental human rights of all its employees and will not tolerate any incidents of human rights abuses or violations. Our company has previously joined amfori BSCI and adhered to its code of conduct as well as local laws and regulations. We also support international legal instruments and guidelines such as the United Nations Global Compact (UNGC), the Universal Declaration of Human Rights (UDHR), the United Nations Guiding Principles on Business and Human Rights (UNGPs), the International Labor Organization Conventions (ILO Conventions), and the Responsible Business Alliance (RBA). Empower employees to thrive in a fair, safe, and respectful work environment, upholding our steadfast commitment to human rights. Here is how we are implementing our policies:

Human Rights Policy and Implementation Status of Clientron	
Item	**Implementation status**
Employee labor rights	In accordance with relevant laws and regulations, Clientron handles employment matters based on the Employment Contract and management regulations, which clearly define the rights, obligations, and benefits of employees, in order to protect the interests of the employees. In 2025, our company did not experience any incidents of labor rights violations.
Prohibition of Forced and Coerced Labor	Clientron prioritizes the labor rights of its employees and strictly complies with local labor laws to ensure that their working hours are within the legal limits. To monitor employee working hours, we have implemented a sensory clocking system that precisely records their arrival and departure times. This ensures that weekly working hours do not exceed the maximum limit set by the Labor Standards Act. If overtime is needed, we obtain the employee's consent and provide either overtime pay or compensatory leave afterwards to safeguard their rights legally. The company did not engage in any forced or compulsory labor practices in 2025.
Non-bonded labor	We firmly oppose slavery, forced labor, bonded labor, and involuntary labor. We do not charge workers any recruitment fees, provide clear and transparent employment contracts (agreements), and ensure that workers are not exploited and threatened. Meanwhile, we respect the workers' personal freedom of movement, do not retain and keep their personal ID documents, and provide free, comprehensive, and accurate working condition regulation. Workers have the right to freely terminate their employment contract (agreement), change employers, and return home safely. They are also entitled to free dispute resolution and effective remedies. The company did not have any relevant incidents in 2025.
Child labor and underage workers	To ensure the implementation and compliance with the "Labor Standards Act", we will irregularly review the implementation of issues such as child labor and underage workers according to the customer's requirements. Our company adheres to relevant laws and regulations, and does not employ anyone

	under the age of 15 to perform work. There were no incidents of employing child labor and underage workers or injuries to them in 2025.
Fair remuneration	The company ensures that all employees' starting salaries meet the minimum wage standard and comply with the Labor Standards Act and other relevant regulations. We adhere to the principle of fair and equitable compensation and ensure that the remuneration meets legal requirement in order to attract top talent. We have a strict policy against using salary reduction as a form of punishment, in order to maintain positive labor-management relations. In 2025, the salaries and benefits paid by our company to employees were fully compliant with the company's regulations and applicable laws.
Unsecured employment	We ensure that all our work is conducted in compliance with relevant national laws, customs, and international labor standards, under recognized and documented employment relations. The company will never engage in any illegal or deceptive practices, such as offering meaningless training or seasonal work, or using informal employment contracts or substitutes. The company did not have any relevant incidents during 2025.
Oppose sexual harassment and discriminatory behavior	Clientron complies with the Gender Equality in Employment Act and the Employment Service Act, and implement anti-discrimination and sexual harassment prevention measures. In accordance with the regulations of the Employment Service Act, "For the purpose of ensuring national's equal opportunity in employment, employer is prohibited from discriminating against any job applicant or employee on the basis of race, class, identity". Dedicated to eliminating any form of discrimination based on gender, age, health conditions, pregnancy, nationality, or religious beliefs. Our company did not experience any incidents of sexual harassment and discriminatory behavior in 2025.
Freedom of association and collective bargaining	The company complies with the International Labor Organization's Conventions and the Labor Union Act of Republic of China and other applicable regulations, allowing all employees to collectively bargain and freely organize and participate in labor unions as per the relevant regulations. The Xiamen factory has established a labor union to promote harmonious labor relations, drive business development, and safeguard the labor rights and interests of its employees. The employees' rights are protected by relevant labor laws and regulations. In 2025, as of the reporting period, the Taipei headquarters has not joined or established any unions, nor has it signed any collective agreements, and there have been no violations of freedom of association and collective bargaining.

Employee Profile

Clientron has always believed that employees are its most important asset, and the professional skills they possess are the key to the company's continued growth. As such, we are committed to seeking out the most talented individuals, providing them with a supportive work environment and growth opportunities, as well as comprehensive training and support to motivate our employees to continuously improve and innovate. We aim to establish a corporate culture of mutual trust and shared growth through collaboration and interaction with employees.

As of the end of 2025, the Taipei Headquarters employed a total of 181 employees, all of whom were full-time employees, with no non-employee workers engaged. The Xiamen manufacturing facility employed a total of 122 employees, all of whom were also full-time employees. In addition, the facility engaged non-employee workers, primarily security personnel and cafeteria staff. These non-employee workers were outsourced personnel. In 2025, the Xiamen manufacturing facility engaged a total of eight (8) outsourced non-employee workers, with no change in headcount compared with the previous year. The situation regarding employees and non-employees this year is as follows.

Overview of employee headcount										
Region	**Contract type**	**2023**			**2024**			**2025**		
		Female	**Male**	**Total count**	**Female**	**Male**	**Total count**	**Female**	**Male**	**Total count**
Taiwan	Number of employees	74	116	190	74	115	189	74	107	181
	Number of full-time employees	74	116	190	74	115	189	74	107	181
	Number of casual employees	0	0	0	0	0	0	0	0	0
Xiamen	Number of employees	83	41	124	87	43	130	82	40	122
	Number of full-time employees	83	41	124	87	43	130	82	40	122
	Number of casual employees	0	0	0	0	0	0	0	0	0
Note: 1. The total number of employees combines the data from the Taipei headquarters and the Xiamen factory.										

2. This table calculates the number of people as of December 31, 2025.
3. The company has no other employees with different genders, those who do not disclose their gender, and those without guaranteed work hours.
4. Employee: Individuals who establish an employment relations with the organization as per national laws or applicable requirements.
5. Full-time: Individuals who have signed an indefinite-term contract and are covered by the Labor Standards Act, working no more than 8 hours per day and 40 hours per week, are considered full-time employees.
1. Casual: Individuals who sign fixed-term contracts and have agreed to work hours that are less than the standard work hours are considered part-time employees.

Number of Non-employee Workers at the Xiamen Facility				
Worker type	**Contractual relationship with the company**	**2023**	**2024**	**2025**
Security guard	Outsourcing	6	6	6
Canteen service staff	Outsourcing	2	2	2
Total headcount			8	8

Gender percentage (%) of employees at Clientron												
Year	**2023**				**2024**				**2025**			
Region	**Taiwan Headquarters**		**Xiamen Factory**		**Taiwan Headquarters**		**Xiamen Factory**		**Taiwan Headquarters**		**Xiamen Factory**	
Gender	**Male**	**Female**	**Male**	**Female**	**Male**	**Female**	**Male**	**Female**	**Male**	**Female**	**Male**	**Female**
Management level	63	37	46	54	66.67	33.33	45	55	58.33	41.67	0	1
Technician	13	87	80	20	12.5	87.5	80	20	87.5	12.5	81.25	18.75
All employee	61	39	33	67	60.85	39.15	33.33	66.67	59.12	40.88	32.79	67.21

Employee Turnover Overview

Employment rate

We continue to optimize our workforce allocation and recruitment strategy to attract and retain highly qualified talent, thereby supporting sustainable business operations and organizational growth. In 2025, new hires were primarily concentrated in R&D Engineer and Sales positions, mainly to fill vacancies resulting from the departure of key technical personnel and to support the annual expansion of the sales organization in order to strengthen market competitiveness.

Throughout the recruitment and selection process, the Company evaluates candidates not only based on professional competencies and relevant work experience, but also places emphasis on local talent retention, cross-functional collaboration capabilities, and long-term career development opportunities. By cultivating diversified and stable talent pipelines, we strive to maintain operational stability while enhancing organizational resilience. In addition, the Company has established a competitive compensation and benefits framework, supported by transparent compensation policies, incentive and bonus mechanisms, and well-defined career development programs to ensure employees receive market-aligned remuneration. Flexible compensation and incentive programs are also designed based on annual operating performance and individual performance, with the aim of enhancing employee motivation, engagement, and organizational cohesion.

In 2025, the Taipei Headquarters recruited a total of 21 new employees, including 10 males and 11 females, representing a new hire rate of 11.6%. Compared with 2024, the number of new hires declined slightly, primarily due to the Company's organizational streamlining initiatives and a strategic shift toward more targeted recruitment to improve overall operational effectiveness. At the Xiamen Plant, one female employee was newly hired in 2025. This represented a significant decrease compared with 2024, mainly because of the Plant's low employee turnover, stable workforce, steady business volume, and reduced demand for additional headcount. The Company's employee new hire rates over the past three years are presented in the table below:

■ Taipei Headquarters

New Hires Over the Past Three Years

Year	2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female	
Age/Item	Number of People	Employment rate (%)	Number of People	Employment rate (%)	Number of People	Employment rate (%)	Number of People	Employment rate (%)	Number of People	Employment rate (%)	Number of People	Employment rate (%)
30 years old and below	5	2.63	1	0.53	5	2.65	0	0	3	1.66	0	0
30 to 50 years old	23	12.11	7	3.68	11	6.35	8	4.23	7	3.87	6	3.31
Aged 51 and above	3	1.58	0	0.00	3	1.59	0	0.00	0	0	5	2.76
Total number of new hires	39				27				21			
Total number of employee	190				189				181			
Total employment rate (%)	20.53				14.29				11.6			

Note:
1. The number of new hires do not account for those who left the organization during the period.
2. The employment rate for male (female) employees in this age group is calculated as the number of new male (female) hires in this age group during the year divided by the total number of employees at the operation site at the end of the year.
3. The total new hire rate is calculated as the number of new employees hired during the year divided by the total number of employees at the operation site at the end of the year.

■ Xiamen Factory

New Hires Over the Past Three Years												
Year	2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female	
Age/Item	Number of People	Employment rate (%)	Number of People	Employment rate (%)	Number of People	Employment rate (%)	Number of People	Employment rate (%)	Number of People	Employment rate (%)	Number of People	Employment rate (%)
30 years old and below	0	0	0	0	8	6.15	3	2.31	0	0	0	0
30 to 50 years old	0	0	0	0	3	2.31	2	1.5	0	0	1	0.82
Aged 51 and above	0	0	0	0	0	0	0	0	0	0	0	0
Total number of new hires	0				16				1			
Total number of employee	124				130				122			
Total employment rate (%)	0				12.31				1.64			

Note:
1. The number of new hires do not account for those who left the organization during the period.
2. The employment rate for male (female) employees in this age group is calculated as the number of new male (female) hires in this age group during the year divided by the total number of employees at the operation site at the end of the year.
3. The total new hire rate is calculated as the number of new employees hired during the year divided by the total number of employees at the operation site at the end of the year.

Given the evolving needs of society, an increase in the company's workforce is inevitable. Our company recruits new employees through a variety of channels, including job bank, industry-academia collaboration, online communities, and internal employee referrals, in order to attract a diverse pool of talent.

Employee turnover rate

A total of 29 employees left the Taipei Headquarters in 2025, comprising 19 males and 10 females, resulting in an overall turnover rate of 16.02%. The primary reasons for employee turnover were individual career development plans and family caregiving responsibilities. Compared with 2024, the turnover rate increased slightly by 1.21 percentage points, primarily due to intensified competition for talent within the automotive electronics industry, resulting in higher mobility among R&D professionals, as well as career transitions made by certain employees based on their individual career development plans. At the Xiamen Plant, a total of 9 employees left the Company in 2025, including 2 males and 7 females, representing an overall turnover rate of 7.38%. The primary reasons for turnover included personal career planning, family caregiving responsibilities, and limited career development opportunities. The turnover rate remained broadly consistent with that of 2024, with no significant year-on-year change.

Overall, the employee turnover rate in 2025 remained relatively stable and was likely influenced by broader market conditions, including a slowing economy, supply chain adjustments, and changes in employment opportunities. Going forward, the Company will continue to strengthen its employee care initiatives and communication mechanisms to better understand the underlying drivers of employee turnover and refine relevant human resource management measures accordingly, with the aim of enhancing employee retention and maintaining a stable workforce.

■ Taipei Headquarters

Employee Turnover over the Past Three Years												
Year	2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female	
Age/Item	Number of People	Employee turnover rate (%)	Number of People	Employee turnover rate (%)	Number of People	Employee turnover rate (%)	Number of People	Employee turnover rate (%)	Number of People	Employee turnover rate (%)	Number of People	Employee turnover rate (%)
30 years old and below	5	2.63	1	0.53	5	2.65	0	0.00	2	1.1	0	0
30 to 50 years old	23	12.11	7	3.68	12	6.35	8	4.23	13	7.18	7	3.87
Aged 51 and above	3	1.58	0	0	3	1.59	0	0.00	4	2.21	3	1.66
Total number of departing employee	39				28				29			
Total number of employee	190				189				181			
Total employee turnover rate (%)	20.53				14.81				16.02			

Note:
1. The turnover rate for male (female) employees in this age group is calculated as the number of new male (female) departs in this age group during the year divided by the total number of employees at the operation site at the end of the year.
2. The total employee turnover rate is calculated as the number of employees who left the company during the year divided by the total number of employees at the operation site at the end of the year.

■ Xiamen Factory

Employee Turnover over the Past Three Years												
Year	2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female	
Age/Item	Number of People	Employee turnover rate (%)	Number of People	Employee turnover rate (%)	Number of People	Employee turnover rate (%)	Number of People	Employee turnover rate (%)	Number of People	Employee turnover rate (%)	Number of People	Employee turnover rate (%)
30 years old and below	0	0	0	0	4	3.07	2	1.54	0	0	2	1.64
30 to 50 years old	0	0	0	0	3	2.31	1	0.77	2	1.64	5	4.1
Aged 51 and above	0	0	0	0	0	0.00	0	0	0	0	0	0
Total number of departing employee	0				10				9			
Total number	124				130				122			

of employee			
Total employee turnover rate (%)	0	7.69	7.38
Note: 1. The turnover rate for male (female) employees in this age group is calculated as the number of new male (female) departs in this age group during the year divided by the total number of employees at the operation site at the end of the year. 2. The total employee turnover rate is calculated as the number of employees who left the company during the year divided by the total number of employees at the operation site at the end of the year.			

Employees are the company’s most important partners. Although some employees had to leave the company in 2025 due to family or health reasons which makes us feel sad, we still hope they can grow and apply their talents in their future careers. To create a stable work atmosphere, our company encourages work-life balance, remote work, and leave without pay to reduce employee turnover rate. This helps build a stable team, foster work synergy, and drive the company’s business forward.

Hiring a diverse workforce

Under Article 38, Paragraph 2 of the Persons with Disabilities Rights Protection Act, private enterprises with a workforce of 67 or more employees are required to employ persons with disabilities at a ratio of no less than 1% of the total workforce, with at least one employee with a disability.

Based on the annual headcount of Clientron's Taipei Headquarters over the past three years, the Company was required to employ at least one employee with a disability each year. During the period in which the statutory employment quota was not fully met, the primary reason was the limited availability of applicants with disabilities whose professional qualifications aligned with the requirements of the open positions. In accordance with applicable regulations, the Company duly paid the Employment Security Contribution (Substitute Levy) for the shortfall. Since May 2025, the Company has fulfilled the statutory employment quota for persons with disabilities and has therefore ceased making such contributions.

Clientron is committed to fostering a diverse and inclusive work environment, while also emphasizing its responsibility and concern for the society. In accordance with the “ People with Disabilities Rights Protection Act” and relevant labor laws, we have set up designated quotas to support the employment of minority and underprivileged groups with the ability to work. Aimed at promoting equal employment opportunities and fostering a fair work environment. This represents not only respect for everyone’s rights, but also the company’s steadfast commitment to social responsibility. We hope to bring more diverse talent to the company and provide more valuable opportunities for the personal growth and development of each employee. The following table shows the distribution of employees from diverse ethnic groups:

Distribution of a diverse workforce					
Year			2023	2024	2025
Item/Gender		Age	Number of People		
Minority or underprivileged groups	Male	30 years old and below	0	0	0
		30 to 50 years old	1	0	0
		Aged 51 and above	0	0	0
	Female	30 years old and below	0	0	0
		30 to 50 years old	0	0	1
		Aged 51 and above	0	0	0
Note: 1. Minority or underprivileged groups: Groups with specific conditions or characteristics (such as economic, physical, political, social) that may be more impacted negatively by organizational activities than general ones. 2. Pursuant to Article 38, Paragraph 2 of the Persons with Disabilities Rights Protection Act, private enterprises with 67 or more employees are required to employ persons with disabilities who are capable of working, with the number of such employees accounting for no less than 1% of the total workforce.					

Employ local residents

Clientron actively strengthens its harmonious relationship with the local community during the recruitment process, ensuring the job stability of employees and supporting the local economic development.

We give priority to hiring local residents, and consider the people living in the areas where our operations are located as our primary recruitment pool. At the Taipei Headquarters, 100% of senior management positions at the Assistant Manager level and above are held by local residents. At the Xiamen Plant, 50% of senior management positions at the Deputy Division Director level and above are held by local residents. This approach not only recognizes the local talent, but also strengthens the connection with the local community, helping to create a harmonious and stable environment, and achieve the goal of shared prosperity with the community.

<table>
<tr><th colspan="5">Composition of the workforce in 2025</th></tr>
<tr><th colspan="3">Region</th><th>Taiwan</th><th>Xiamen</th></tr>
<tr><th colspan="2">Item/Gender</th><th>Age</th><th>Number of People</th><th>Number of People</th></tr>
<tr><td rowspan="6">Senior managers</td><td rowspan="3">Male</td><td>30 years old and below</td><td>0</td><td>0</td></tr>
<tr><td>30 to 50 years old</td><td>14</td><td>0</td></tr>
<tr><td>Aged 50 and above</td><td>7</td><td>0</td></tr>
<tr><td rowspan="3">Female</td><td>30 years old and below</td><td>0</td><td>0</td></tr>
<tr><td>30 to 50 years old</td><td>7</td><td>1</td></tr>
<tr><td>Aged 50 and above</td><td>8</td><td>0</td></tr>
<tr><td colspan="3">Total number of managers</td><td>36</td><td>1</td></tr>
<tr><td rowspan="6">Non-managerial staff</td><td rowspan="3">Male</td><td>30 years old and below</td><td>9</td><td>3</td></tr>
<tr><td>30 to 50 years old</td><td>59</td><td>37</td></tr>
<tr><td>Aged 50 and above</td><td>18</td><td>0</td></tr>
<tr><td rowspan="3">Female</td><td>30 years old and below</td><td>1</td><td>5</td></tr>
<tr><td>30 to 50 years old</td><td>46</td><td>72</td></tr>
<tr><td>Aged 50 and above</td><td>12</td><td>4</td></tr>
<tr><td colspan="3">Total number of non-managerial staff</td><td>145</td><td>121</td></tr>
<tr><td colspan="3">Total number of full-time staff</td><td>181</td><td>122</td></tr>
<tr><td colspan="5">Note:
1. Employees with the rank of assistant manager or above at the Taipei headquarters are considered senior management.
2. At the Xiamen factory, the deputy director position and above are considered senior management.</td></tr>
</table>

Education training

Clientron has established a comprehensive competency management and lifelong learning framework to continuously enhance employees' professional capabilities, managerial competencies, and long-term employability through systematic and diversified learning and development programs. In alignment with the Company's development strategy and job-specific competency requirements, annual training plans are formulated to cover both onboarding and continuing education for employees. By integrating internal instructors, external professional training providers, classroom-based learning, and digital learning resources, Clientron provides diverse and flexible learning channels to continuously strengthen professional competencies and organizational effectiveness.

All new employees are required to complete a foundational training curriculum covering the Company profile, core values, internal policies, professional skills, quality management, regulatory compliance, management competencies, information system operations, occupational safety, and fire safety drills, enabling them to integrate into the organization efficiently while establishing essential job competencies. For incumbent employees, specialized learning curricula are developed based on job functions and professional requirements, including internal technical knowledge-sharing programs, external seminars, and professional development courses to continuously enhance technical expertise and reduce competency gaps. In addition, dedicated management development programs are provided for supervisors and managers, focusing on strategic thinking, organizational development, and workforce planning to strengthen leadership capabilities and management effectiveness.

Furthermore, the Company actively promotes its Internal Trainer Program, encouraging employees with extensive professional expertise to share their knowledge and practical experience, thereby facilitating organizational knowledge transfer and succession. Contributions made by internal trainers are formally recognized through recognition and certification mechanisms, and such contributions are incorporated as one of the reference factors for managerial promotion and performance evaluation. Overall, through its systematic training and competency development framework, Clientron supports employees' long-term career development, enhances their long-term employability, cultivates critical talent for the organization, and reinforces the Company's competitiveness and foundation for sustainable business development.

In 2025, Clientron conducted a total of 94 training sessions, with a total training investment of NT$323,222. Employees completed 1,034.5 training hours in total, representing an average of 5.72 training hours per employee for the year.

Explanation of the education training classification									
Item/Category		Management		Non-management		Direct personnel		Indirect personnel	
Unit/Gender		Male	Female	Male	Female	Male	Female	Male	Female
Number of People	Person	20	12	88	61	3	14	105	59
Total hours of training	Hour	182	91	470	291.5	13	65	639	317.5
Total average hours of training	Hour per person	9.1	7.580	5.34	4.78	4.33	4.64	6.6	5.38
Training cost	NTD	122,148	67,554	75,723	57,797	0	0	197,871	125,351

Note:
1. The total number of employees at the operational site is equal to the sum of the number of management positions and the number of non-management positions.
2. The total number of employees at the operational site is equal to the sum of the number of direct personnel and the number of indirect personnel.

ISO 45001 Internal Auditor Training

Fair performance management system

Clientron follows the “Labor Standards Act” and other relevant regulations, and has established an employee performance assessment system to ensure the protection of employee rights and interests. Coupled with a system of rewards and penalties to ensure the fairness of the assessment. All employees are subject to an annual performance evaluation, which serves not only to assess individual job performance but also as an important mechanism for evaluating the effectiveness of the Company's management and operational practices. In 2025, the performance evaluation coverage rate reached 100% of employees. The evaluation comprehensively assessed employees across multiple dimensions, including professional competencies and achievement of performance objectives, providing a basis for evaluating individual performance and management effectiveness. The average employee performance appraisal score in 2025 was 86.77, reflecting consistently strong overall performance across the organization. Evaluation results are directly linked to salary adjustments, promotions, performance improvement plans, and employee development initiatives. Through this comprehensive performance management system, Clientron gains deeper insights into employee performance, identifies potential issues in a timely manner, and implements appropriate improvement measures to continuously enhance operational effectiveness and foster a positive and sustainable workplace environment.

Item	Management	Non-management	Direct personnel	Indirect personnel
Proportion of male employees undergoing performance assessment (%)	100	100	100	100
Proportion of female employees undergoing performance assessment (%)	100	100	100	100
Note: If the acceptance ratio of the assessment is less than 100%, please explain the excluded parties and the reasons (e.g., the chairperson, new hires with less than three months of service).				

Security guard training

The Clientron's Taipei headquarters is located in an office building, and the security duties are carried out by the building's security guard. The Xiamen factory's security is outsourced to the Jimei Security Company. The hired security guards are required to comply with local security management regulations and receive relevant professional training every year as per the Occupational Safety and Health Act. The course content covers disaster prevention and rescue, along with practical training related to security duties, which includes learning duty skills, fire safety training, first aid knowledge, and practical exercises in counter-terrorism. This is to enhance the guards' skills and raise the security standards. Some of the company's security system operations are outsourced to a professional security agency, which employs 6 security guards. The security personnel hired by Clientron in 2024 have all received training on human rights policies or procedures.

Duty skill learning	Practical exercises in counter-terrorism
	

Health and rescue knowledge learning	Education on basic knowledge of security laws
	

3.2 Employee Rights and Welfare

Compensation system

Clientron is dedicated to creating a positive work environment and complying with Labor Standards Act and related regulations. The company adheres to the principle of fair and equitable compensation and ensures that the remuneration meets legal requirement in order to attract top talent. We regularly review global market trends and industry compensation standards, and flexibly adjust our compensation policy to ensure the company remains competitive in a challenging environment. We also place great importance on ensuring fair internal compensation, as this helps to build a stable work environment. The aim of this compensation strategy is to foster a sense of unity among employees, so that we can work together to promote the company's sustainable development and create a brighter future for both the employees and the enterprise.

The starting salaries at Clientron are the same regardless of gender, and fully comply with the minimum wage requirements of the Labor Standards Act. However, salaries will still take into account factors such as an employee's tenure and job performance, so there may be disparities in position-based compensation. The company's salary policy follows the principle of equal pay for equal work. Employees' compensation is not differentiated based on race, ideology, religion, political affiliation, gender, appearance, and physical/mental disabilities. The 2025 employee salary ratios across different professions are as follows:

Employee Compensation Statistics						
Salary ratios across different professions	Number of People		Total Annual Compensation (NTD)		Compensation ratio	
	Female	Male	Female	Male	Female	Male
Management	15	21	1,622,842	1,646,141	1	1.01
Non-management	59	86	779,459	1,005,100	1	1.29
Direct personnel	14	2	452,450	432,460	1	0.96
Indirect personnel	60	105	1,066,607	1,144,216	1	1.07

Notes:
1. The male-to-female compensation ratio (annual compensation ratio) is calculated as: Average annual compensation of male employees in the respective category/Average annual compensation of female employees in the same category.
2. The number of management personnel shall include senior management.

Employee Compensation Statistics				
Salary ratios across different professions	Base Salary (NTD)		Compensation ratio	
	Female	Male	Female	Male
Management	112,917	114,581	1	1.01
Non-management	52,676	68,793	1	1.31
Direct personnel	29,318	27,890	1	0.95
Indirect personnel	73,186	78,730	1	1.08

Notes:
The male-to-female base salary ratio (base salary ratio) is calculated as: Average Base Salary of Male Employees in the Category / Average Base Salary of Female Employees in the Category.
Where there is a significant difference between the average base salaries of female and male employees, the reasons for the variance shall be disclosed.
The number of employees classified as "Management" shall include those classified as "Senior Management."

Clientron is dedicated to maintaining its competitiveness in the market. To achieve this, it conducts an annual international salary survey and adjusts employee compensation based on the market rates for each role and individual performance. In Taiwan, the standard entry-level salary for male employees was 1.04 times the local statutory minimum wage, while that for female employees was 1.02 times the local statutory minimum wage, both exceeding the legal minimum requirements. At the Xiamen Plant, the standard entry-level salaries for both male and female employees also complied with and met the applicable local statutory minimum wage requirements. We will continue to work diligently, constantly improving and adjusting our compensation policies. This includes making our salary structure more transparent, providing more benefits and incentives, to ensure the well-being and interests of our employees.

Region/Year	The ratio of standard salaries for male entry-level employees to the local minimum wage			The ratio of standard salaries for female entry-level employees to the local minimum wage		
	2023	2024	2025	2023	2024	2025
Taiwan	1.12	1.09	1.04	1.02	1.04	1.02
Xiamen	1.6	1.68	1	1.5	1.47	1

To enhance pay transparency and assess the appropriateness of its internal compensation structure, the Company annually reviews the ratio of the highest individual remuneration to the median annual remuneration of all employees. In 2025, the ratio of the highest individual annual total remuneration to the median annual total remuneration of employees was 5.49:1, indicating that the compensation differential between management and the general workforce remained within an appropriate and reasonable range, with no evidence of excessive concentration or material imbalance in the Company's remuneration structure.

Region/Year	The ratio of the annual total compensation of the highest-paid individual in the company to the median annual total compensation of employees (excluding the highest-paid individual)	The annual total compensation of the highest-paid individual in the company and the increase ratio in the annual total compensation of employees (excluding the highest-paid individual)
Taiwan	5.49	106.3
Note: 1. The chairman's remuneration is not the highest individual, unless they also hold the position of general manager or CEO. 2. Formula for calculating the median annual salary ratio: The highest individual annual salary in the year divided by the individual annual salary at the median in the year. 3. Formula for calculating the annual salary increase ratio: The increase percentage of highest individual annual salary in the year divided by the increase percentage of individual annual salary at the median in the year.		

Safeguarding employee rights and interests

- **Taipei headquarters**

The Taipei headquarters has not currently joined or established any labor unions, nor has it signed any collective agreements. However, to continue protecting the rights and interests of employees and promote the company's development, the company held 4 labor-management conferences in 2025. It also shares labor-related information through other communication channels, such as by setting up an announcement section on the company's internal website to strengthen labor-management relations, and provides a confidential and secure complaint channel for employees to voice any related opinions. Please refer to the details provided in "Stakeholder Communication Channels".

- **Xiamen factory**

Clientron has established a labor union to promote harmonious labor relations, drive business development, and safeguard the labor rights and interests of its employees. The employees' rights are protected by relevant labor laws and regulations. The Xiamen factory labor union is formed by employees, with the union committee as the highest decision-making body. It has a union chairman, a finance review committee, and a women's committee. The union committee meets at least once a year. The current committee's term is 5 years, from June 5, 2023 to June 4, 2028. 99% of the employees at the company's Xiamen factory are union members. In 2025, the company held a total of 3 labor-management conferences, during which it exchanged views with the union and labor representatives on various issues and engaged in extensive communication. Quarterly, the company's safety officer, labor union chairman, and safety manager collaborate to inspect the company's facilities, ensuring the safety of the employees' work environment and reinforcing stable labor-management relations.

Xiamen Factory Union Certification


NO：350200-2498954

工会法人资格证书

统一社会信用代码：81350200MCK726338E

根据《中华人民共和国民法典》和《中华人民共和国工会法》之规定，经审核确认该工会具备法人条件，依法取得工会法人资格。

工会名称：丞信电子科技（厦门）有限公司工会委员会
住　　所：厦门市集美区北部工业区天阳路26号
法定代表人：邓尚军　　发证机关：厦门市总工会
有 效 期：2028年06月04日

2023年 06月 29日

中华全国总工会监制

Employee retirement system and its implementation

Clientron has set up an employee retirement plan in accordance with the "Labor Standards Act", formed a labor pension fund supervisory committee, and deposited the labor pension fund in a dedicated account at Bank of Taiwan to cover future employee retirement benefits. Pursuant to the “Labor Pension Act”, employees who previously participated in the old pension scheme and have opted for the new scheme, or new hires after the implementation of the new scheme, their service years are now calculated under the defined contribution system. Pursuant to the fixed pension contribution system, our company contributes no less than 6% of each employee’s monthly salary to their personal pension account at the Bureau of Labor Insurance, as required by the Labor Pension Act. The Xiamen factory processes the relevant retirement matters in accordance with the “Labor Law of the People’s Republic of China” and “Civil Code of the People’s Republic of China”.

Retirement and Late-Career Planning

Clientron is dedicated to providing comprehensive retirement and project-based retirement care services, ensuring that employees can smoothly transition into and enjoy a fulfilling life after retirement. For employees nearing retirement, we offer consultations and support to understand their retirement readiness and needs. We provide career development guidance to help them prepare for the next stage of their lives. We also offer volunteer opportunities, allowing them to remain engaged in the community and enrich their lives after retirement. We continue to care for our retired employees and welcome their participation in company events, in order to maintain their connection with the company. Moreover, we support and welcome the rehiring of retired employees. If they are willing to return to work, their rich professional skills and valuable experience are invaluable resources for Clientron. They can pass on their abundant knowledge to new employees, thereby driving the company’s ongoing development. By implementing these care initiatives, we aim to foster a warm and harmonious work environment, where every employee can receive the necessary support and care at different stages of their journey.

Minimum notice period for operational changes

Clientron complies with the government’s Labor Standards Act and adheres to internationally recognized basic labor and human rights principles, including the “United Nations Guiding Principles on Business and Human Rights”, the “Declaration on Fundamental Principles and Rights at Work”, and the “Universal Declaration of Human Rights”. The company has also established relevant work rules and personnel management regulations to safeguard the legal rights and interests of its employees. To ensure the protection of employees’ labor rights, if the company undergoes major operational changes, such as reorganizing, relocating or consolidating units, or terminating employment relationships, the company shall inform employees of the changes in advance. If, due to changes in the nature of the business, there is no suitable work available to reassign employees, or if employees are unable to perform their assigned work, the advance notice period prescribed by the Labor Standards Act will be followed for termination. The notice period varies depending on the employee’s years of service, as stipulated in the following regulations:

I. Employees who have worked for more than 3 months but less than 1 year must provide 10 days’ notice before leaving their job.

II. Employees who have worked for more than 1 year but less than 3 years must provide 20 days’ notice before leaving their job.

III. Employees who have worked for more than 3 years must provide 30 days’ notice before leaving their job.

- **Xiamen factory**

The Xiamen factory adheres to the Labor Law of the People’s Republic of China, employee handbook, and relevant personnel policies to safeguard the employment rights and interests of its workers. If the company undergoes significant operational changes or decides to terminate the employment relationship with employees, the labor contracts with employees will be terminated in accordance with government regulations, and the notice period will be as follows:

I. Employees who have worked for more than 1 week but less than 3 months must provide 3 days' notice before leaving their job.

II. Employees who have worked for more than 3 months must provide 30 days' notice before leaving their job.

Enhancing Employee Welfare

Clientron places great importance on employee well-being and workplace care, and is committed to fostering a safe, healthy, inclusive, and motivating work environment. The Company provides a comprehensive range of employee benefits and welfare programs covering health protection, employee recognition and incentives, birthday celebrations, education and training, as well as various allowances and subsidies. In addition, the Employee Welfare Committee regularly organizes a variety of activities to strengthen employee engagement, enhance workplace interaction, and foster organizational cohesion. The table below summarizes the employee welfare programs implemented at each operating site, highlighting the differences between the Taiwan and Xiamen facilities.

Benefits Category	Taipei Headquarters	Xiamen Factory
Health and Insurance	Periodic health examinations; group insurance	Periodic health examinations; group accident insurance
Rewards and Incentives	Year-end banquet; holiday bonuses; employee profit-sharing; performance bonuses; employee stock subscription plan	Quality bonuses; performance bonuses; long-service awards (10-year/20-year service)
Celebrations and Employee Engagement	Birthday celebrations and birthday cash gifts; recreational competitions and sports activities; employee trips	Birthday gifts or birthday celebrations; Dragon Boat Festival cash gifts; Mid-Autumn Festival cash gifts; Mid-Autumn Festival Bo Bing event; employee trips; year-end banquet, dinner gatherings and performance events
Allowances and Subsidies	Marriage, funeral and celebration subsidies; childbirth subsidies; meal subsidies (breakfast/lunch); overtime meal allowances; fuel and parking subsidies	Marriage, funeral and celebration subsidies; childbirth subsidies; breakfast and lunch provided; transportation subsidies
Learning and Development	Employee training programs; subsidies for continuing education	Employee training programs; subsidies for continuing education

Employee Trip – Asia-Pacific Campus	**Employee Trip – Green Island**
	

10-Year Long Service Award	**20-Year Long Service Award**

Mid-Autumn Festival Mooncake Gambling Event	Xiamen Employee Trip
	

Execution of parental leave

Clientron recognizes that childbirth is a critical issue for employees and their families. The Taipei headquarters has implemented a parental leave system in line with the Labor Standards Act, enabling employees to retain their positions during the childbirth period so they can focus on having a child without concerns about their job. Employees who meet the eligibility criteria can apply for parental leave, which can last up to two years. The Xiamen factory offers its employees a generous maternity leave policy, providing 158 days of maternity leave and one year of nursing leave. After parental leave ends, we are committed to supporting employees in successfully returning to work and staying with the company. In 2025, a total of seven employees were eligible for parental leave without pay. Of these, two employees applied for and took parental leave, both of whom were local employees in Taiwan. The table below presents the Company's parental leave information for the past three years.

Statistics on Parental Leave in Clientron									
Year	2023			2024			2025		
Gender/Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
The number of employees eligible for parental leave application A	8	11	19	6	1	7	6	1	7
The number of employees who actually applied for parental leave this year B	0	2	2	0	0	0	1	1	2
The number of employees who should have returned to their jobs after taking parental leave that year C	0	0	0	0	0	0	1	0	1
The number of employees who actually resumed their positions after taking parental leave that year D	0	0	0	0	0	0	1	0	1

The number of employees who actually returned to work after taking parental leave the previous year E	0	0	0	0	0	0	0	0	0
The number of employees who took parental leave in the previous year and returned to work, continuing employment for one year thereafter F	0	0	0	0	0	0	0	0	0
The ratio (%) of employees returning to work after taking parental leave that year (D/C)	-	-	-	-	-	-	100	-	100
The ratio (%) of employees retaining the job after parental leave that year (F/E)	-	-	-	-	-	-	-	-	-

Calculation method:
1. The number of employees who should have returned to their jobs is referred to as the expected return-to-work figure.
2. The number of employees retained in the Year N is the number of employees who actually returned to work in Year (N-1) and were still employed as of December 31 in Year N.

3.3 Workplace Health and Safety

Occupational Safety and Health Management

Occupational health and safety (OHS) is fundamental to employees' physical and mental well-being, corporate productivity, and sustainable social development. Clientron is committed to providing a safe and healthy workplace and has established a comprehensive Occupational Health and Safety Management System (OHSMS). The Company strictly complies with all applicable occupational health and safety laws and regulations and has implemented systematic procedures for health and safety hazard identification, risk assessment, and risk management.

We place great emphasis on employees' physical and mental well-being by continuously enhancing occupational health and safety awareness and competencies through regular training programs, awareness campaigns, and safety meetings. In addition to accident prevention and emergency preparedness and response, our management system also addresses occupational disease prevention and mental health promotion. Employees are encouraged to provide suggestions for workplace improvement, while both internal and external communication channels facilitate effective information exchange to ensure the continual effectiveness of the Occupational Health and Safety Management System. The scope of the management system covers all Clientron employees, non-employee workers, and suppliers. All workers are subject to the same occupational health and safety management standards and receive equal protection, with no specific group excluded from coverage.

The company has obtained ISO 45001 Occupational Safety and Health Management System certification by Q4 of 2024. We aim not only to comply with regulations, but also to significantly improve the overall level of occupational health and safety in our company, to meet international professional standards. This will also help bolster our market competitiveness, showcasing Clientron's commitment and accountability to occupational safety and health to our customers, business partners, and employees.

An effective occupational safety management system and robust risk control measures not only help reduce workplace accidents and occupational diseases, but also enhance productivity and operational stability. Occupational safety and health (OSH) management is an integral part of corporate social responsibility, reflecting the Company's commitment to safeguarding employees' lives and well-being and serving the public interest. Clientron regards occupational safety and health as a key corporate development objective. Through sound management systems, education and training, employee participation, and continuous improvement, we are committed to creating a safe and healthy workplace and generating shared value for employees, the Company, and society.

Occupational Safety and Health Committee

In accordance with its Occupational Safety and Health Management System, Clientron has established an Occupational Safety and Health Committee to serve as the Company's advisory and decision-making body for occupational safety and health (OSH) policies and management systems. The Committee comprises the Chairperson (Chairman of the Board), the Executive Secretary (Head of the Human Resources Department), and Committee Members, including department heads, occupational safety personnel, and employee representatives. Employee representatives are elected by employees. At present, the Committee consists of five employee representatives and six management representatives, with employee representatives accounting for 45% of the total membership.

The Committee convenes on a quarterly basis, holding a total of four meetings in 2025. Working in close collaboration with management, the Committee deliberates, coordinates, plans, and makes decisions on occupational safety and health matters, thereby ensuring employees' rights to participation, consultation, and communication. Occupational safety personnel also present significant risk issues during Committee meetings and assist management in developing appropriate mitigation measures. Through the continuous implementation of risk control measures and the enhancement of the effectiveness of the occupational safety and health management system, Clientron is committed to providing a safe and healthy working environment for all employees.

Organizational Structure of the Occupational Safety and Health Committee

Occupational Safety and Health Committee

Chairperson

Kelly Wu (Chairman / Responsible Person)

Committee Member and Executive Secretary

Mr. Chiang ○-Lung (Manager / Head of Human Resources Department)

General Committee Members (5)	**Employee Representative Committee Members (4)**
Tsai ○-Yi Senior Administrator / General Affairs Chiu ○-Wen Associate Manager / Head of Engineering Department Liao ○-Yuan Manager / Head of Quality Assurance Department Lee ○-Ming Associate Manager / Head of Product Validation	Hsu ○-Feng Senior Administrator / Information Systems Engineer Chou ○-Hsin Associate Manager / Project Manager (PM) Hsu ○-Yun Senior Administrator / R&D Administration Liu ○-Bing Associate Manager / Head of Manufacturing Department

Hazard Identification and Risk Assessment

Clientron obtained certification to the ISO 45001 Occupational Health and Safety Management System in the fourth quarter of 2024. However, the following information is currently unavailable

1. Hazard identification data, such as classifications of workplace hazards (e.g., heat stress, machinery, and hazardous chemicals).
2. Risk assessment data, including:
   - Primary control measures corresponding to each hazard category (e.g., engineering controls, personal protective equipment (PPE), safe operating procedures, and education and training);

- Risk classification overview (e.g., high-, medium-, and low-risk categories) or summaries of implemented control measures;
- Improvement initiatives or recent examples of corrective actions.

Incident Reporting and Investigation Procedures

Clientron places the highest priority on the occupational safety and health of its employees and has established comprehensive incident reporting and investigation procedures to ensure a safe working environment and effective risk management. Employees who identify safety concerns during operations are encouraged to report them immediately to their supervisors. Where employees reasonably believe that an imminent and serious hazard exists in the workplace, they have the right to cease work or remove themselves from the hazardous area to safeguard their personal safety. The Company fully respects and supports employees in exercising their right to self-protection and encourages the reporting of unlawful conduct or safety-related concerns through established reporting mechanisms.

In accordance with the Labor Standards Act and the Occupational Safety and Health Act, Clientron safeguards employees' lawful rights and interests. Employees who report safety concerns, provide recommendations, or refuse to perform hazardous work based on occupational safety considerations or regulatory compliance are deemed to be exercising their legitimate rights. Under no circumstances shall the Company impose adverse treatment on employees for exercising such rights. Legitimate refusal to perform work applies where an imminent and significant hazard exists, the employee has reported the matter to the responsible supervisor, and all necessary protective measures have been implemented.

To further protect whistleblowers, the Company also provides whistleblower protection in accordance with the Whistleblower Protection Act for Public Interest Disclosures and other applicable regulations. Clientron is committed to maintaining the confidentiality of whistleblowers' identities and strictly prohibits any form of retaliation, including dismissal, demotion, salary reduction, or any other unfavorable employment action. Through these measures, the Company strives to foster a safe, fair, and transparent workplace where employees can freely express concerns and collectively uphold the Company's core values and ethical standards.

Employees may also seek recourse through external grievance channels, including the local Labor Affairs Bureau and the Occupational Safety and Health Administration, to report inappropriate labor practices or occupational safety and health disputes. In addition, when reporting violations related to taxation, environmental protection, or building administration, employees may request that the competent authorities anonymize and keep their personal information confidential.

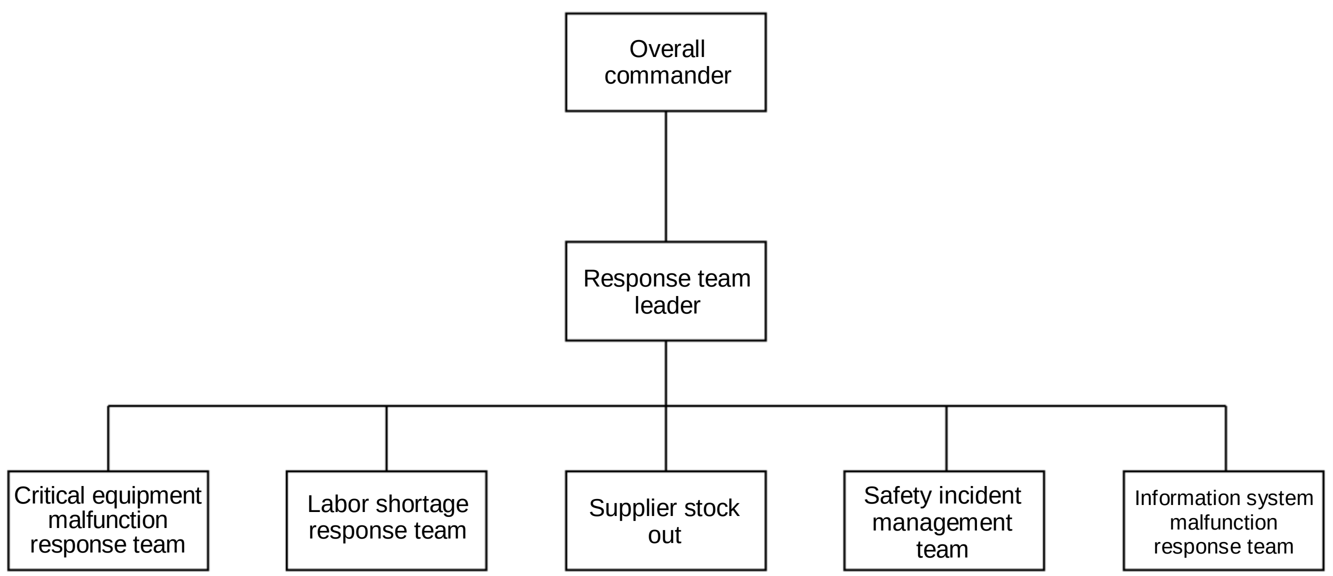
In the event of an occupational incident or hazardous occurrence, the occupational safety personnel and the Administration Department initiate the incident investigation process by:

1. Identifying the root causes of the incident or hazardous event;
2. Developing and implementing corrective and preventive actions (CAPA);
3. Incorporating medium- and high-risk issues into occupational safety and health management programs, with continuous monitoring of improvement effectiveness to reduce risks;
4. Conducting routine inspections, on-site audits, and supplier visits to identify potential safety hazards in a timely manner and prevent workplace accidents and occupational diseases; and
5. Delivering occupational safety training and awareness programs to enhance the safety awareness and risk prevention capabilities of employees and business partners.

Emergency response team

Clientron has established the comprehensive emergency response management procedure, create an emergency response team responsible for addressing various emergency situations and handling the aftermath to mitigate the company’s production losses during emergencies. The emergency response team is responsible for addressing situations such as labor shortages, disruptions to public infrastructure, critical equipment failures, insufficient supply from suppliers, cyber attacks, natural disasters, and unexpected work safety accidents. Based on the estimated severity of the situation, we have divided the response mechanism into three main categories, with each responsible manager or assigned personnel tasked with notifying the relevant parties, such as customers, suppliers, and third-party vendors. If necessary, we will contact the local police station, fire department, Taiwan Power Company, Taiwan Water Corporation, labor inspection agency and other government functional departments to request assistance. The overall command of the team is led by the general manager or their substitute, while the leader of the emergency response team is appointed from the top-level manager of relevant responsible department based on the nature of the emergency. At the factory, it is the responsibility of the highest-ranking factory manager, their substitute, or the general manager's authorized personnel. Additionally, we will establish individual functional groups based on the nature of the emergency events, with the response team leader assigning responsible parties to ensure the timeliness and effectiveness of the response measures. By establishing emergency response management procedures and forming an emergency response team, we strive to effectively address various emergency situations and safeguard the company's operations and production. We place great importance on employee safety and the protection of company assets. When faced with challenges, we will address the issues rapidly and effectively, ensuring smooth communication to safeguard the company's interests and public safety. This helps maintain the company's stability and long-term development.

Emergency Response Team Organizational Chart



Emergency Response Measures	
Unexpected incident	**Response measures**
Cyber intrusions and virus attacks	Identify the source of the intrusion and attack, which is coming from the external network. Locate the IP address and port of the intruder, promptly close the port on the firewall, and restrict access from the IP address of the intruder.
	The attack originated from the internal network. Identify the source of the intrusion, disconnect the corresponding switch port, and remediate the compromised device.
Labor shortage	Allocation from the company's internal support departments.
	We are recruiting temporary workers.
	Enable partial or full outsourced production.
Supplier's unexpected situation preventing timely delivery	Optimize the production plan.
	Arrange the shipment with the alternative supplier and confirm the availability of the replacement material.
Power outage	Immediately notify Taiwan Power Company to conduct emergency repair work and promptly restore power.
	Enable partial or full outsourced production.

Water outage	Immediately notify Taiwan Water Corporation to conduct emergency repair work and promptly restore water.
A fire incident occurred	Establish a fire emergency response team, with the manufacturing department manager taking the role of overall commander.
	Enable partial or full outsourced production.
Flood and typhoon preparedness	Established a flood/typhoon emergency response team, with the manufacturing department manager taking the role of overall commander.
Serious work injury accident	Establish a work safety emergency response team, with the human resource department manager taking the role of overall commander.

Supplier Management Procedures

Clientron upholds a people-centered safety culture by integrating occupational safety and health (OSH) into the core of its supply chain governance. Through a systematic management framework comprising policy establishment, risk assessment, supplier evaluation, and continuous improvement, the Company effectively manages OSH risks associated with suppliers, contractors, and subcontractors. Clientron has established a Supplier Code of Conduct, requiring suppliers to comply with applicable environmental, safety, and health (ESH) regulations and standards. OSH responsibilities, the use of personal protective equipment (PPE), permit-to-work requirements, incident reporting procedures, and non-compliance management are incorporated into procurement processes and contractual agreements. Suppliers are also encouraged to extend these requirements throughout their upstream and downstream supply chains to enhance overall management effectiveness. Each year, the Company conducts a three-stage supplier risk assessment process. This includes identifying high-risk categories based on product types and operational processes, performing quantitative evaluations through sustainability self-assessment questionnaires and supplier assessment scorecards, and conducting on-site audits and corrective action follow-up for high-risk suppliers. Clientron also encourages suppliers to implement the ISO 45001 Occupational Health and Safety Management System to strengthen their OSH management capabilities and enhance overall management performance. All suppliers and contractors entering Clientron's operating sites are required to comply with the Company's safety requirements. Necessary safety training and operational guidance are provided to ensure safe work practices. In addition, through contractor coordination meetings, education and training programs, and guidance mechanisms, Clientron reinforces regulatory compliance, enhances safety awareness, and assists suppliers and contractors in establishing effective safety management systems. In day-to-day management, the Company monitors the implementation of corrective and preventive actions (CAPA) to ensure timely remediation of identified deficiencies. Clientron also discloses key supply chain OSH performance indicators, including supplier coverage rate, compliance rate, occupational incidents and near misses, and CAPA closure rate, to continuously enhance supply chain safety performance and collaborate with business partners in fostering a safe, healthy, and resilient working environment.

Occupational safety education training

Occupational safety and health are essential in the modern work environment. Ensuring the safety and health of employees is the top priority for companies, whether in a factory, office, or other workplace. Clientron deeply understands this point, so we provide comprehensive occupational safety and health training to ensure that our employees can effectively address various potential risks and unexpected incidents. The training covers topics such as first aid personnel, fire prevention managers, occupational safety and health managers, safety and health for Class-1 manager of occupational safety and health affairs, and fire safety drills. In 2024, Clientron spent NT$ 7,500 on occupational safety and health external training. These trainings equip employees with the knowledge and skills needed to quickly and effectively respond to various security challenges, ensuring the safety of themselves and their colleagues. Clientron works hard to provide a high-quality work environment to ensure the well-being of its employees. By continuously strengthening our training efforts, we are confident that we can establish a safe and healthy work environment, providing a strong foundation for the company’s development.

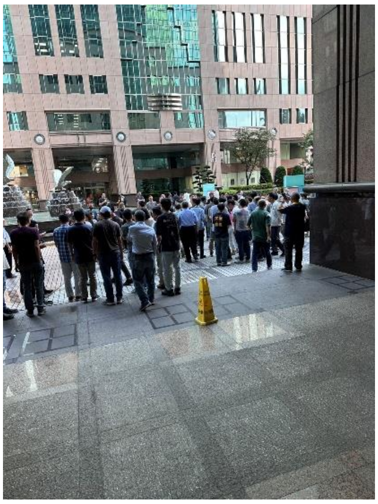
Statistics on the topics covered in occupational safety and health training		
Training program name	**Number of persons undergoing training**	**Training Costs (in New Taiwan Dollars)**
Refresher training for first aid personnel	2	1,600
Refresher training for occupational safety and health managers	1	2,500
Fire safety drill (Xizhi headquarters)	2	3,000
Lead work supervisor	1	1,500
Occupational Safety Hazardous Chemicals (Nangang Factory)	29	0
Fire safety drill (Nangang Factory)	29	0
Total	64	8,600

Note:
1. It includes workers whose work and/or workplace are under the organization's management, regardless of whether they are employees or not.
2. Workers whose work and/or workplace are under the organization's management, regardless of whether they are employees or not, such as: security guards, cleaners, construction workers, contractors, and outsourced personnel.
3. The occupational safety and health related education training here covers general safety education as well as training on specific job-related hazards and risk scenarios.

Occupational Safety and Health Hazard Prevention Training

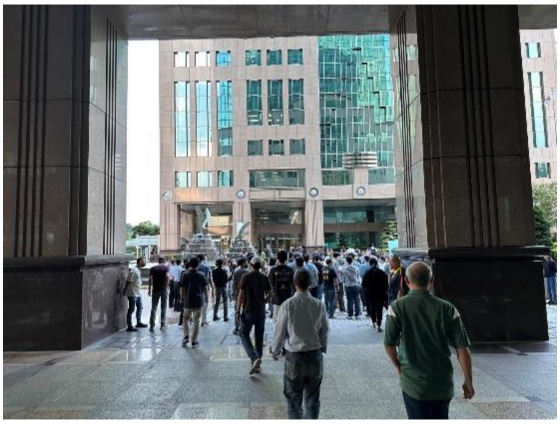
Fire Safety and Earthquake Preparedness Guidelines

Fire Drill – Emergency Assembly



Fire Drill – Fire Extinguisher Operation

Fire Drill – Emergency Evacuation



Caring for the health of employees

Clientron places the health and safety of its employees as its highest priority and is committed to establishing a comprehensive Occupational Health Service Management System while continuously strengthening a corporate culture that promotes health and safety. Occupational health service mechanisms have been established across all operating sites, supported by external occupational physicians and occupational safety professionals. In accordance with ISO 45001 requirements and applicable regulations, the Company conducts risk assessments and health management to identify and mitigate potential occupational hazards, thereby ensuring a safe and healthy working environment for all employees.

Each year, Clientron provides a health examination program that exceeds statutory requirements, with all examination costs fully covered by the Company. The examination program includes thyroid ultrasonography, electrocardiography (ECG), abdominal ultrasonography, prostate ultrasonography, and uterine and ovarian ultrasonography, among other preventive health screening items. In addition to the mandatory statutory health examinations, the Company offers an enhanced executive health examination program for senior management, featuring a broader range of medical screening items to strengthen health management and preventive healthcare.

Employees with abnormal examination results are provided with follow-up care by designated personnel to support their health management and improvement. Occupational physicians and occupational health nurses jointly conduct consultations and follow-up assessments, consolidate employee health profiles and risk trends, and incorporate the findings into management reviews and annual improvement plans, thereby establishing a PDCA (Plan–Do–Check–Act) continuous improvement cycle for occupational health management.

In 2025, a total of 167 employees participated in the annual health examination program, achieving a 92.2% completion rate. Employees who were unable to attend the scheduled examinations may independently arrange make-up examinations at the Company's contracted medical institutions within the same year, ensuring that every employee has access to comprehensive health care services.

Occupational physicians and occupational health nurses also provide regular on-site occupational health services, including 2-hour physician consultation sessions during each on-site visit and four 2-hour on-site nursing service sessions per month. Based on employees' health risk profiles, occupational health nurses proactively provide health care services, including individual consultations and health guidance.

In 2025, the Company conducted 4 on-site physician service sessions and 48 on-site nursing service sessions, with a total of 58 employees participating in occupational health consultations. Through a systematic and data-driven management approach, Clientron continuously monitors employee health conditions and occupational health risk trends, integrating the results into management reviews and annual improvement plans to ensure the effectiveness and continuous enhancement of its occupational health services.

Summary of employee health check-up numbers and costs	
General Health Examination (All Employees)	
Inspection item	Physical examination, vision examination, hearing examination, routine urinalysis, complete blood count (CBC), liver function tests, renal function tests, blood lipid profile, metabolic disorder screening, chest X-ray, thyroid ultrasound, electrocardiogram (ECG), abdominal ultrasound, prostate ultrasound, uterine and ovarian ultrasound, and other health screening examinations.
Number of people inspected (people)	182
Inspection fee (in NT$ per person)	3,000
Executive Health Examination Program for Senior Management	
Inspection item	● Comprehensive Physical Examination ● One Optional Advanced Screening: Sedation-Assisted Gastrointestinal Endoscopy / Comprehensive Cardiovascular Assessment / Bone Health and Allergen Screening ● Women’s Health Screening (Select Any Three): Cervical Cytology (Pap Smear) and Pelvic Ultrasound / Mammography / Breast Ultrasound / Bone Mineral Density (BMD) Assessment / Autonomic Nervous System (ANS) Assessment
Number of people inspected (people)	10
Inspection fee (in NT$ per person)	20,000
Employee health checkup	
	

Comprehensive health and wellness promotion activities

Clientron remains committed to placing employee health and safety at the core of its operations by maintaining an ISO 45001-compliant Occupational Health Service Management System. Leveraging external occupational health professionals and medical resources, the Company systematically identifies, assesses, and controls workplace exposure risks. A comprehensive range of health promotion initiatives is provided, including periodic health examinations, health education seminars, multilingual health promotion programs, psychological counseling and stress management services, occupational disease screening, and first-aid awareness and response activities. These initiatives encourage employees to proactively engage in health management while fostering both physical and mental well-being. During the reporting year, key initiatives included applying for government subsidies to support workplace health promotion and on-site occupational health services, as well as organizing two thematic health seminars focusing on metabolic health management and musculoskeletal ergonomics to enhance employees' health literacy and self-protection awareness. In addition, the Company organizes an annual sports day and a variety of health promotion activities to encourage regular physical exercise, strengthen team cohesion, and cultivate a vibrant, caring, and healthy workplace culture. To ensure the effectiveness of its occupational health management programs, Clientron adopts a systematic and data-driven management approach to continuously monitor health promotion performance. Key performance indicators include employee health statistics, compliance with risk control measures, and employee satisfaction survey results. Through ongoing performance evaluation and continuous improvement, the Company enhances the effectiveness of its health management framework and strives to provide a safe, healthy, and resilient working environment for all employees.

<table>
<tr><th colspan="2">Clientron Sports Day</th></tr>
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<tr><td>Sports Day Fun Competition (Cup Stacking Challenge)</td><td>Health Promotion Certification</td></tr>
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合格證明編號：HPA1140228

114年健康職場促進
自主評核合格證明

公信電子股份有限公司

致力於推動職場健康促進，積極落實職場健康促進措施，建立優良之健康工作環境，經評定合格並給予證明。

署長 吳昭軍

核發日期：114年8月

On-site Occupational Health Services	
	

Statistics on occupational injuries and occupational diseases

At Clientron, we have always prioritized the safety and health of our employees. We strictly adhere to regulations and have established an occupational safety and health management system, with the aim of reducing the risk of occupational injuries. We have placed first aid kits in all departments of the factory to ensure prompt emergency medical assistance can be provided when needed. In 2025, the Company's employees recorded a total of 370,440 working hours, while non-employee workers recorded a total of 356,320 working hours. Throughout the past three years, there were no cases of work-related injuries, occupational illnesses, or occupational diseases involving either employees or non-employee workers. We will continue to provide more training and resources to further raise employees' awareness of occupational diseases and injuries, and strengthen their ability to respond, ensuring workplace safety. This reflects not only our care and support for our employees, but also our aim to foster a safe and trustworthy environment for the public, so that Clientron can become a company that people can depend on and have confidence in.

3.4 Social Impact and Community Engagement

Clientron remains committed to creating positive social value and supporting local community development by actively engaging in a wide range of community initiatives. Through strategic investments in public safety, local economic development, talent cultivation, and community engagement, the Company continues to strengthen its connection with society while contributing to regional resilience and sustainable development.

The Company has long been dedicated to advancing public safety and transportation infrastructure. Leveraging its professional expertise, Clientron has voluntarily contributed technical specialists to participate in the development of government vehicle communication system protocols. Furthermore, the Company's research and development achievements have been translated into recommended technical standards for public road regulations, supporting the establishment of intelligent transportation infrastructure. These initiatives contribute to improving road safety, accelerating the digital transformation of the transportation sector, and reducing traffic accident risks.

In addition to its contributions to the public sector, Clientron actively supports local communities and disadvantaged groups. The Company provides venue facilities and promotional resources to assist social welfare organizations in organizing charity fundraising events and encourages employees to participate in charitable purchasing programs, thereby helping create stable sources of income for vulnerable communities. Clientron has also established a direct procurement mechanism for locally produced agricultural and fishery products, reducing intermediary distribution costs, enhancing the economic benefits received by local producers, and promoting the sustainable circulation of regional industries.

To foster future industry talent, Clientron actively promotes industry–academia collaboration by providing technical platforms and research resources to academic institutions. Through knowledge exchange and practical collaboration, the Company supports talent development, narrows the gap between academia and industry, and enhances the long-term competitiveness of the industry.

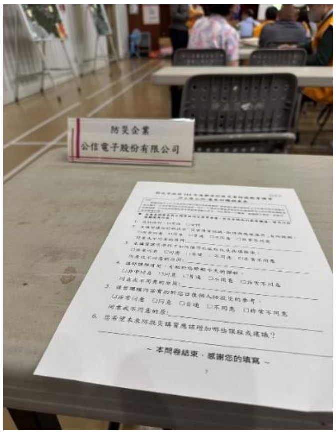
Furthermore, Clientron maintains close engagement with local communities through diversified communication channels, including participation in local government community meetings and the establishment of stakeholder feedback mechanisms. The Company's Employee Welfare Committee regularly invites local community volunteer groups to organize charity bazaars at the Company's premises, further strengthening mutual trust and long-term partnerships between the Company and the community. Clientron also participates in disaster prevention tabletop exercises organized by local district offices to establish collaborative emergency response mechanisms, thereby enhancing the resilience of both the Company and the surrounding community in responding to potential disaster risks.

Summary of Social Contribution and Community Engagement Initiatives

Category	Initiative	Social Impact
Public Infrastructure	Participated in the development of Vehicle-to-Everything (V2X) communication protocol standards by providing technical expertise and professional support.	Enhanced road safety and the development of intelligent transportation systems while reducing traffic accident risks.
Community Engagement	Provided company facilities and venues to support charitable fundraising events.	Supported the financial sustainability and social inclusion of disadvantaged groups.
Local Economic Development	Established a direct procurement mechanism for locally produced agricultural and fishery products.	Increased income opportunities for local producers and promoted the circulation of the local economy.
Talent Development	Promoted industry–academia collaboration and provided research and development resources.	Bridged the gap between academia and industry while cultivating skilled professionals for the industry.
Community Communication	Maintained community dialogue through community meetings, stakeholder feedback channels, and Employee Welfare Committee activities.	Strengthened engagement, communication, and mutual trust between the Company and local communities.
Disaster Preparedness Collaboration	Participated in disaster response tabletop exercises and emergency preparedness initiatives.	Enhanced disaster response capabilities and strengthened community resilience.

Social Impact and Community Engagement Activities

Jixian Sheltered Workshop Charity Bazaar	**Disaster Prevention Education and Awareness Program**



Community Engagement and Impact Assessment Management Mechanism

The Company has established a Community Engagement and Operational Impact Assessment Management Mechanism to systematically assess, classify, and continuously monitor the impacts of its community engagement initiatives, environmental management practices, and operational activities. The mechanism encompasses three key dimensions: environmental, social, and economic impacts.

At present, the mechanism covers the Company's principal operating activities, with an overall coverage rate of approximately 80–90% for community engagement and impact assessment. Among these, disaster preparedness and safety management as well as environmental management have been fully institutionalized and are being implemented on an ongoing basis. Community investment initiatives and community engagement mechanisms are being progressively expanded through continuous implementation to broaden their coverage.

Moving forward, the Company will continue to enhance its assessment processes under the existing management framework. It aims to increase the overall coverage rate to 95% during 2025–2026, with the objective of achieving full implementation from 2027 onward, thereby strengthening the consistency, effectiveness, and long-term stability of interactions between the Company's operations and the communities in which it operates.

Community Engagement and Operational Impacts		
Aspect	Management Measures	Key Benefits
Environmental	Waste segregation and recycling management	Minimize the environmental impacts of operations on surrounding communities
Social	Assessment of employee commuting and community activity impacts; community communication mechanisms	Strengthen the quality of community engagement and stakeholder participation
Economic	Provision of local employment opportunities and community investment mechanisms	Support local economic development and promote regional economic circulation
The Company's operations have generated predominantly positive impacts on local communities, with no significant adverse impacts identified. Through ongoing community engagement and impact assessment mechanisms, the Company regularly reviews the effectiveness of its community engagement initiatives to ensure sustainable and mutually beneficial development for both the Company and the communities in which it operates.		

Chapter IV Production and Supply Management

4.1 Product Quality Management

Business Operations and Products

Clientron Corporation is principally engaged in the research, development, manufacturing, and sales of computers and peripheral equipment. Its product portfolio includes thin clients, Point-of-Sale (POS) systems for the retail and service industries, and automotive electronics, complemented by integrated solutions designed to address the diverse application requirements of various industries.

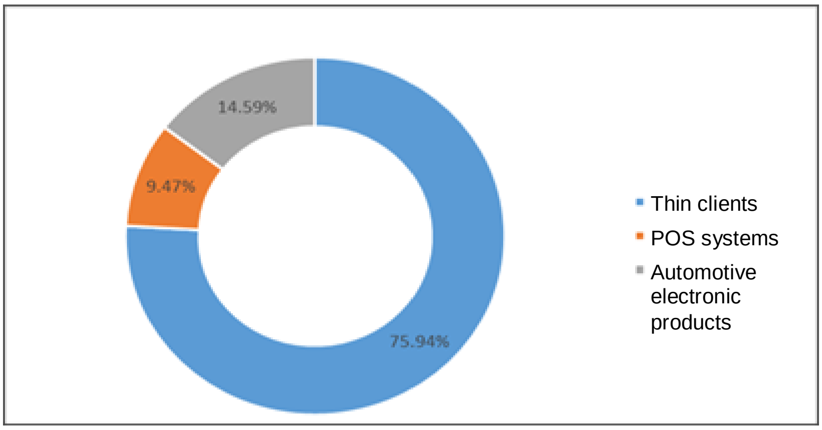
Thin client solutions are widely deployed across the education, financial services, healthcare, government, and service sectors, helping customers enhance information processing efficiency and IT management. POS systems are extensively applied in the retail, hospitality, and aviation industries, enabling real-time transaction processing and operational management. Automotive electronics products focus on smart cockpit solutions and in-vehicle system integration, serving a broad range of applications, including buses, passenger vehicles, commercial vehicles, and specialty vehicles.

Thin Client Systems	Widely deployed across the education, financial services, healthcare, government, and travel sectors, providing an efficient and reliable computing environment for front-line operators and management personnel.
Point-of-Sale (POS) Systems	Widely applied in the retail, food service, and aviation industries, delivering fast and accurate sales and operational management capabilities, from product scanning to sales analytics and reporting, enabling enhanced operational efficiency.
Automotive Electronics Products	The Company is a Tier 1 supplier to automotive manufacturers.

- **Revenue Contribution by Major Business Segment**

Unit: NT$ Thousand

Major Products/Services	2025	
	Net Operating Revenue (NT$ thousand)	Revenue Contribution
Thin Client Computers	568,185	75.94%
POS Systems	70,824	9.47%
Automotive Electronics Products	109153	14.59%
Total	748,162	100%



- **Production Sites and Manufacturing Capacity**

The Company's manufacturing operations are primarily conducted at its Taipei Headquarters and Xiamen Manufacturing Facility. The production capacity allocation of each site is summarized below:

Taipei Headquarters	The Taipei Headquarters has approximately 290 ping (approximately 959 m²) of production space and is primarily responsible for the system assembly of Thin Client computers, Point-of-Sale (POS) systems, and Automotive Electronics products. The monthly production capacity is approximately 5,000 Thin Client units, 1,500 POS systems, and 4,000 Automotive Electronics units.

Xiamen Manufacturing Facility	The Xiamen Manufacturing Facility occupies a site area of approximately 5,895.60 m², with a total gross floor area of 13,935.94 m² and a production area of 4,092 m². The facility supports the entire manufacturing process, from Printed Circuit Board Assembly (PCBA) to final product assembly. Its monthly production capacity is approximately 6,500 Thin Client finished products and 13,000 PCBA boards, 1,500 POS system finished products, and 5,000 Automotive Electronics products.

Through the integration and effective management of its in-house manufacturing facilities, Clientron enhances production efficiency and product quality while ensuring a stable supply to meet global market demand.

- **Major Sales Markets**

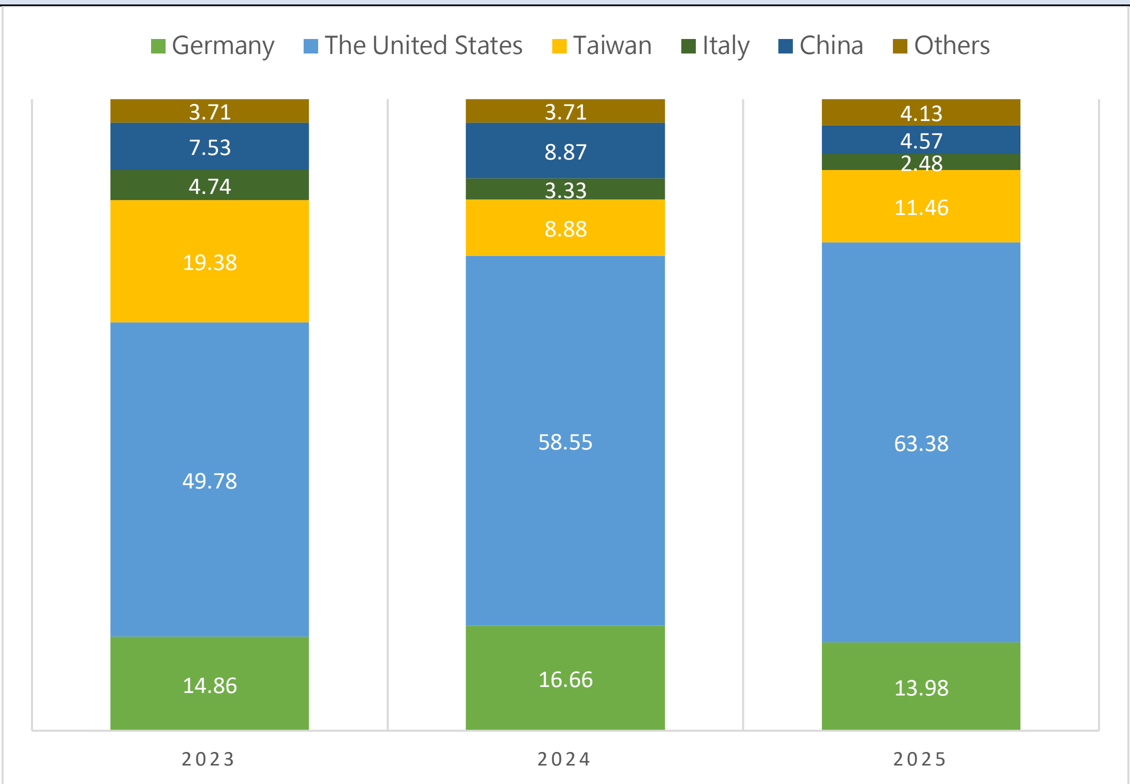
Clientron is committed to providing customers with comprehensive solutions through its professional expertise and innovative products. The Company's products are marketed globally, with major sales destinations including Germany, the United States, Taiwan, Italy, and China. Among these, the United States remains the Company's largest source of revenue. Revenue contribution from the U.S. market has increased steadily over recent years, reaching 63.38% in 2025, making it the Company's primary sales market.

The table below presents Clientron's principal sales markets and sales revenue distribution over the past three years.

Sales Distribution by Major Products

Year / Sales area	2023		2024		2025	
	Net sales revenue	Proportion of net sales revenue	Net sales revenue	Proportion of net sales revenue	Net sales revenue	Proportion of net sales revenue
Germany	99,837	14.86	140,557	16.66	104,585	13.98
The United States	334,403	49.78	493,993	58.55	474,209	63.38
Taiwan	130,166	19.38	74,920	8.88	85,723	11.46
Italy	31,834	4.74	28,111	3.33	18,570	2.48
China	50,582	7.53	74,883	8.87	34,162	4.57
Others	24,936	3.71	31,303	3.71	30,913	4.13
Total	671,758	100	843,767	100	748,162	100

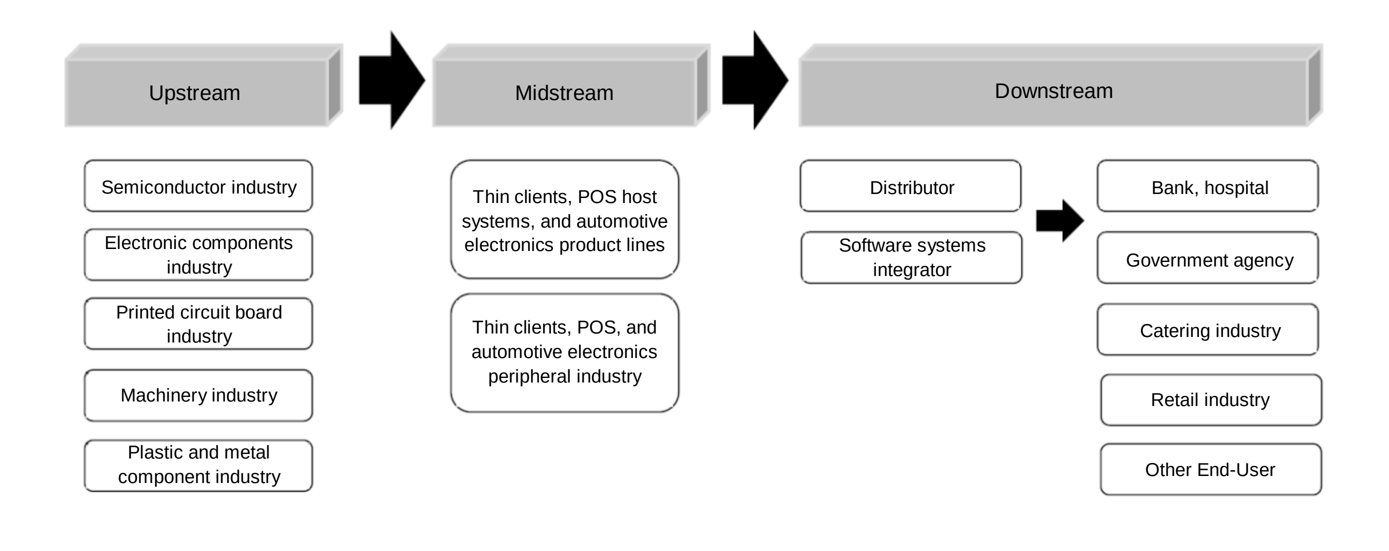
Sales Distribution by Major Markets Over the Past Three Years



- **Industry Value Chain and Supply Chain Structure**

The company's main business is the production and sale of thin clients, POS systems and their peripherals, as well as automotive electronics products, which positions it in the midstream industry. The company's upstream industries include the semiconductor, electronic components, printed circuit board, machinery, metal components, and plastic components industries. In the downstream, for the thin clients and POS systems product line, the company's products are sold through global value-added distributors, software system integrators, or OEM/ODM customers to end customers such as banks, hospitals, government agencies, catering, retail businesses and other terminal customers. For the automotive electronics product line, the company is a Tier 1 supplier to car manufacturers. The overall industry structure for upstream, midstream and downstream is depicted in the figure below:

Organizational chart of the upstream, midstream, and downstream suppliers of Clientron



Security Certification Standards

Our products are primarily deployed in applications that require continuous operation and a high level of system stability. Accordingly, they are designed to deliver efficient thermal management, uninterrupted operation, and robust resistance to dust, water, and vibration. To meet these demanding application requirements, the Company adopts stringent standards for product quality, durability, and safety throughout the design and manufacturing processes. Continuous optimization of product design and component selection further enhances overall product performance and extends product service life.

The Company has established comprehensive quality and environmental management systems through the implementation of the ISO 9001 Quality Management System, ISO 14001 Environmental Management System, and IATF 16949 Automotive Quality Management System. In 2023, the Company obtained the DEKRA ISO 26262:2018 ASIL-D Functional Safety Process Certification, further strengthening its quality and product safety management framework. In addition, the Company continuously aligns its product development and manufacturing processes with internationally recognized standards to ensure compliance with applicable regulatory requirements.

All Thin Client products under the Company's proprietary brand undergo regulatory assessments and compliance verification based on their respective target markets. Applicable certifications and regulatory requirements include CE, CE RED, EN 18031 Cybersecurity Standard, WEEE, the EU Batteries Regulation (EU) 2023/1542, TÜV GS, EPEAT, ISO 14067 Product Carbon Footprint, REACH, RoHS, FCC, CB Scheme, Energy Star 9.0, country-specific packaging recycling regulations (such as Spain's Royal Decree 1055/2022 and France's Triman labeling requirements), as well as Taiwan's BSMI requirements. Automotive electronic products are developed in accordance with the regulatory and customer-specific requirements of their intended markets, including Taiwan VSCC, NCC and BSMI certifications, U.S. FCC requirements, and the EU E-mark regulations. Regulatory compliance assessments and specification definitions are completed during the product development stage to ensure full conformity prior to commercialization.

The Company clearly labels product and packaging information, including country of origin, operating and storage conditions, safety information, and environmental compliance requirements. A dedicated customer service email is also provided to facilitate customer inquiries and technical support. These measures ensure that product labeling and information disclosure comply with applicable laws and regulations while safeguarding consumer rights and interests.

In 2025, the Company incurred no fines or penalties for non-compliance with product and service health and safety regulations. Committed to fulfilling its corporate social responsibility, the Company continues to promote green and environmentally friendly technologies while maintaining rigorous quality management systems to ensure product safety, reliability, and regulatory compliance. Looking ahead, the Company will continue to deliver safer, more reliable, and smarter solutions that create sustainable value for customers and society.

Statistics on the international certification system and safety requirements for products			
International Certification System and Security Certification Standards	**Thin clients**	**POS systems**	**Automotive electronic products**
ISO 9001 Quality Management System	✓	✓	✓
ISO 14001 Environmental Management System (EMS)	✓	✓	✓
IATF 16949 Automotive Quality Management System			✓
ISO 26262 Functional Safety (ASIL-D)			✓
ISO 14067 Product Carbon Footprint (N370)	✓		
RoHS (Restriction of Hazardous Substances) Compliance	✓		✓
REACH Compliance (Registration, Evaluation, Authorisation and Restriction of Chemicals)	✓		
ENERGY STAR® Version 9.0 Certification	✓		
CE Marking (Including LVD and RED Compliance)	✓	✓	✓
EN 18031 Cybersecurity Compliance	✓		
FCC Certification	✓	✓	✓
CB Scheme Certification	✓		
TÜV GS Certification	✓		
WEEE Compliance (Waste Electrical and Electronic Equipment Directive)	✓		
EU Battery Regulation (EU) 2023/1542 Compliance	✓		
Spain Royal Decree (RD) 1055/2022 Compliance	✓		
France Triman Mark Compliance	✓		
Taiwan BSMI Certification	✓		
EPEAT® Registration	✓		
Percentage of Products and Services Assessed and Provided to Customers	100%	100%	100%

The following is the external certificate of Clientron:

Certificate image	
ISO 9001 Quality Management System	ISO 14001 Environmental Management System (EMS)

Certificat
Certificate

N° 2021/95572.2

AFNOR Certification certifies that the management system implemented by:

CLIENTRON CORP.
公信電子股份有限公司

for the following activities:

DESIGN AND MANUFACTURING OF THIN CLIENT, POS TERMINALS AND CAR PC INCLUDED STEREO SYSTEMS AND ELECTRONIC DEVICES (WIRELESS COMMUNICATION FUNCTIONS, CAR INTELLIGENT TERMINALS, GPS NAVIGATION SYSTEM, DRIVING RECORDERS AND VEHICLE WIRELESS TERMINALS)

has been assessed and found to meet the requirements of:

ISO 9001 : 2015

and is developed on the following locations:

List of support functions within the certification scope on appendix

2022-11-10 2024-11-08

Julien NIZRI
Managing Director of AFNOR Certification

Certificate of Registration

This certificate has been awarded to

Clientron Corp.

3F, No. 75, Sec. 1, Shintai 5th Rd., Shijr Dist., New Taipei City 221, Taiwan (R.O.C.)/6F, No. 52, Sec. 3, Nangang Rd., Nangang Dist., Taipei City 115, Taiwan (R.O.C.)

In recognition of the organization's Environmental Management System which complies with

ISO 14001:2015

The scope of activities covered by this certificate is defined below

Design and Production of Personal Computer, Terminals, Net Working Devices, Car-PC, In-Car Electronic Devices and Internet Appliance.

IATF 16949 Automotive Quality Management System	ISO 26262 Functional Safety (ASIL-D)

Certificate

No : 43097-2 No IATF : 0433448

AFNOR Certification certifies that the management system implemented by:

CLIENTRON CORP.
公信電子股份有限公司

for the following activities:

DESIGN AND MANUFACTURING OF CAR PC INCLUDED STEREO SYSTEMS AND ELECTRONIC DEVICES (WIRELESS COMMUNICATION FUNCTIONS, CAR INTELLIGENT TERMINALS, GPS NAVIGATION SYSTEM, DRIVING RECORDERS AND VEHICLE WIRELESS TERMINALS)

has been assessed and found to meet the requirements of:

IATF 16949: 2016

and is developed on the following locations:

List of support functions within the certification scope on appendix

2022-11-10 2024-11-08

Julien NIZRI

Page 1/2 Certificate Version: 2

Certificate

(2) Number of Certificate: ZP/C007/23

(3) Subject of Certification: Functional Safety Management System - FSMS Development and Production Process for Automotive - up to ASIL D

(4) Company: Clientron Corp.

(5) Address: 3F & 4F-4, No.75, Sec.1, Sintai 5th Rd., Sijhih Dist., New Taipei City 221, Taiwan, R.O.C.

Production site: Clientron Corp. 6F, No.52, Sec.3, Nangang Rd., Nangang Dist., Taipei City 115, Taiwan, R.O.C. Clientron Technology (Xiamen) CO., LTD. No. 26, Tian Yang Road, Jimei North Industrial Park, Xiamen City, Fujian Province, China

(8) ISO 26262-2:2018, ISO 26262-4:2018, ISO 26262-5:2018, ISO 26262-6:2018, ISO 26262-7:2018, ISO 26262-8:2018, ISO 26262-9:2018

(11) This certificate is valid until 2026-02-22

DEKRA Testing and Certification GmbH
Bochum, 2023-02-23

Managing Director

ISO 14067 Product Carbon Footprint	RoHS (Restriction of Hazardous Substances) Compliance

聲明書編號 CN25/00001330

SGS

產品碳足跡核查聲明書

產品碳足跡研究：

桌上型精簡電腦 UA3 N370
由以下公司開展：

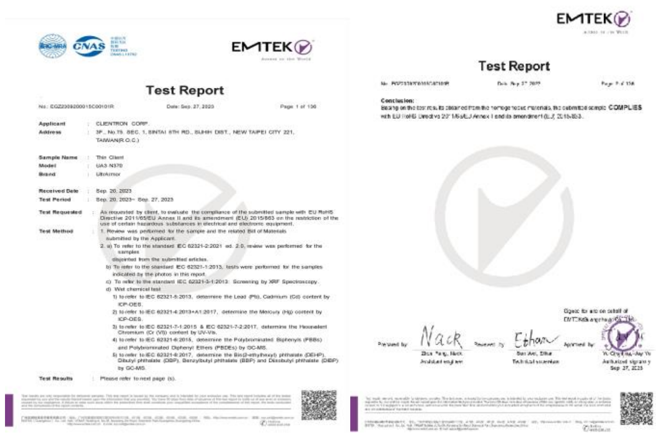
公信電子股份有限公司

經核查符合

ISO 14067:2018

1 臺桌上型精簡電腦 UA3 N370 在 5 年全生命週期內的碳足跡為 242.87 kg CO_2 eq.

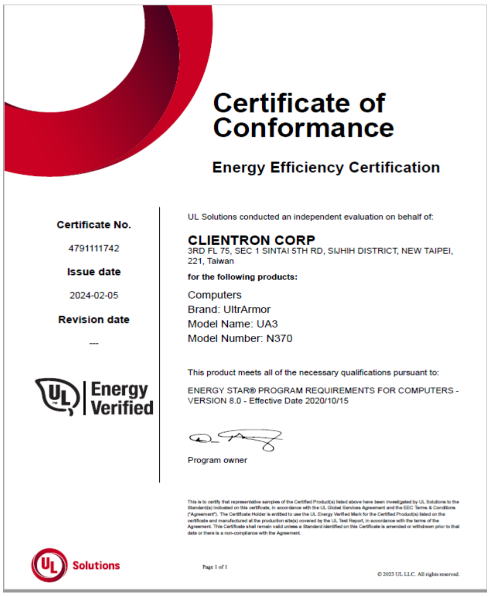
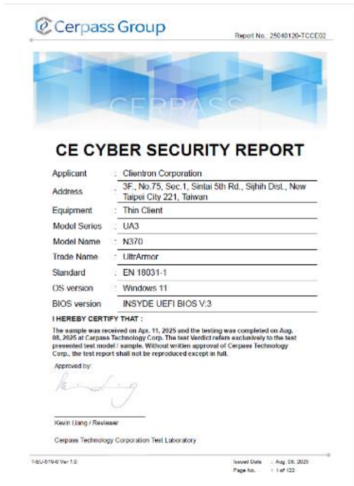
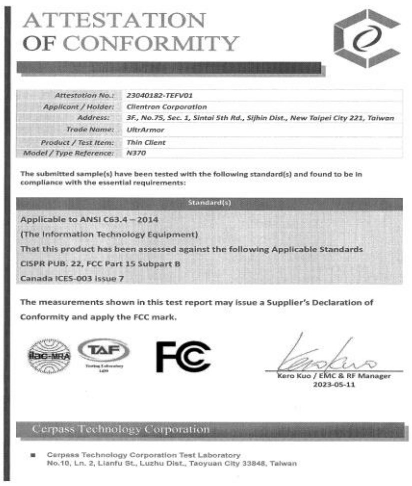
David Xin
Sr. Director - Business Assurance
日期：2025.03.06



EMTEK

Test Report

Applicant: CLIENTRON CORP.

ENERGY STAR® Version 9.0 Certification	**EPEAT**
 Certificate of Conformance Energy Efficiency Certification Certificate No. 4791111742 Issue date 2024-02-05 Revision date --- UL Solutions conducted an independent evaluation on behalf of: CLIENTRON CORP 3RD FL 75, SEC 1 SINTAI 5TH RD, SIJHIH DISTRICT, NEW TAIPEI, 221, Taiwan for the following products: Computers Brand: UltrArmor Model Name: UA3 Model Number: N370 This product meets all of the necessary qualifications pursuant to: ENERGY STAR® PROGRAM REQUIREMENTS FOR COMPUTERS - VERSION 8.0 - Effective Date 2020/10/15 Program owner UL Energy Verified UL Solutions Page 1 of 1	合規產品登錄 GEC 官網，得使用官方標章 (銅級) 
CE Marking	**EN 18031**
 ATTESTATION OF CONFORMITY Directive(s): Electromagnetic Compatibility Directive (2014/30/EU); Electromagnetic Compatibility Regulations 2016 Attestation No.: 23040182-TECE01 Applicant / Holder: Clientron Corporation Address: 3F., No.75, Sec. 1, Sintai 5th Rd., Sijhin Dist., New Taipei City 221, Taiwan Trade Name: UltrArmor Product / Test Item: Thin Client Model / Type Reference: N370 Kero Kuo / EMC & RF Manager 2023-05-11 Cerpass Technology Corporation	 Cerpass Group CE CYBER SECURITY REPORT Applicant: Clientron Corporation Address: 3F., No.75, Sec.1, Sintai 5th Rd., Sijhih Dist., New Taipei City 221, Taiwan Equipment: Thin Client Model Series: UA3 Model Name: N370 Trade Name: UltrArmor Standard: EN 18031-1 OS version: Windows 11 BIOS version: INSYDE UEFI BIOS V.3 I HEREBY CERTIFY THAT : Cerpass Technology Corporation Test Laboratory
FCC Marking	**CB**
 ATTESTATION OF CONFORMITY Attestation No.: 23040182-TEFV01 Applicant / Holder: Clientron Corporation Address: 3F., No.75, Sec. 1, Sintai 5th Rd., Sijhin Dist., New Taipei City 221, Taiwan Trade Name: UltrArmor Product / Test Item: Thin Client Model / Type Reference: N370 The submitted sample(s) have been tested with the following standard(s) and found to be in compliance with the essential requirements: Applicable to ANSI C63.4 – 2014 (The Information Technology Equipment) That this product has been assessed against the following Applicable Standards CISPR PUB. 22, FCC Part 15 Subpart B Canada ICES-003 issue 7 The measurements shown in this test report may issue a Supplier's Declaration of Conformity and apply the FCC mark. Kero Kuo / EMC & RF Manager 2023-05-11 Cerpass Technology Corporation Carpass Technology Corporation Test Laboratory No.10, Ln. 2, Lianfu St., Luzhu Dist., Taoyuan City 33848, Taiwan	 IEC IECEE Ref. Certif. No. DK-144461-UL CB TEST CERTIFICATE Product: Thin Client Clientron Corporation 12 Vdc, 5 A UltrArmor N370 IEC 62368-1:2018 UL Solutions Date: 2023-08-24 Thomas Wilson
TÜV GS	**WEEE**

Seite Page 1 / 2

Zertifikat *Certificate*

Zertifikatsnummer *Certificate No.:* S 50602003 0001

Berichtsnummer *Report No.:* CN23KZ1G 002

Genehmigungsinhaber *License Holder:*
Clientron Corp.
3F, No. 75,
Sec. 1, Shintai 5th Rd.,
Sijhih Dist.,
New Taipei City 22101
Taiwan

Fertigungsstätte *Manufacturing Site:*
Clientron Technology (Xiamen)
Co., Ltd.
No.26 Tianyang Road, Northern
Industry Area, Jimei District
Xiamen City, Fujian Prov.
P.R. China

Prüfzeichen *Test Mark:*

Geprüft nach *Tested according to:*
EN IEC 62368-1:2020+A11
EK1 527-12 Rev. 2
EK1-ITB 2000:2023

Geräteidentifikation
Product Identification

Produkt: *Product:*	IT Geräte (Thin Client)
Modell: *Type:*	Modelle sind auf nächste(r) Seite(n) gelistet *Type designation(s) are listed on the next page(s)*
Technische Daten: *Technical Data:*	Nennspannung (Rated Voltage) : DC 12V Nennstrom (Rated Current) : 5A Schutzklasse (Protection Class): III Max. Umgebungstemperatur : 35°C (Max. Ambient Temperature) for more info, see following page.
Gültig bis: *Date of expiry:*	2028-12-06
Gültig ab: *Valid from:*	2023-12-07
Ausstellungsdatum: *Date of issue:*	2023-12-07

Zertifizierungsstelle:
Certification body:

Dipl.-Ing. (FH) A. Klinker

TÜV Rheinland LGA Products GmbH, Tillystraße 2, 90431 Nürnberg

www.tuv.com

TÜVRheinland® Precisely Right.

EMTEK Access to the World

检测报告

No.: ESZ2311270054C00101R Date: Dec.04, 2023 Page 1 of 9

Sample Description	: Thin Client
Model	: UA3 N370
Lot No.	: /
Applicant	: Clientron Corp.
Address	: 3F., No.75, Sec. 1, Sintai 5th Rd., Sijhih Dist., New Taipei City 221, Taiwan(R.O.C.)
Sample Received Date	: Nov.27, 2023
Testing Completde Date	: Nov.27, 2023 ~Dec.04, 2023
Test Item	: WEEE Directive 2012/19/EU

Reuse/Recycling/Recovery Assessment Result:

Reuse/recycling/recovery	Reuse/Recycling Rate(%)	Recovery Rate (%)
Target of reuse/recycling/recovery for WEEE	55	75
Result of Assessment	65.17	91.03
WEEE requirement compliance	Conformity	Conformity

Signed for and on behalf of
EMTEK(Suzhou) Co., Ltd.

Prepared by: Tiffany — Tian Jing, Tiffany, Assistant engineer

Reviewed by: Damon — Du Shi, Damon, Technical supervisor

Approved by: Jason — Jiang Yufeng, Jason, Authorized signatory, Dec. 04, 2023

EU Battery Regulation (EU) 2023/1542 Compliance

UltrArmor DECLARATION OF CONFORMITY - EU

Manufacturer's Name: Clientron Corp.
Manufacturer's Address: 3F, No.75, Sec 1, Sintai 5th Rd., Sijhih Dist., New Taipei City 221, Taiwan
Trade Name: UltrArmor
Model Series: UA3
Product Type: Thin Client
Model Name: N370

Both design and construction conform to the European Directives:

EMC: Directive 2014/30/EU

EN 55032:2015+A1:2020 (Class B)
EN IEC 61000-3-2:2019+A1:2021
EN 61000-3-3:2013+A2:2021
IEC 61000-4-4:2012
IEC 61000-4-6:2013
IEC 61000-4-11:2020
EN 55035:2017+A11:2020
IEC 61000-4-2:2008
IEC 61000-4-3:2020
IEC 61000-4-5:2014/AMD1:2017
IEC 61000-4-8:2009

LVD: Directive 2014/35/EU

For IEC 62368-1:2018 and EN IEC 62368-1:2020+A11:2020

RED: Directive 2014/53/EU

EN 301 489-1 V2.2.3 (2019-11)
ETSI EN 300 328 V2.2.2 (2019-07)
EN IEC 62311:2020
EN 301 489-17 V3.2.4 (2020-09)
ETSI EN 301 893 V2.1.1 (2017-05)
BS EN 62479:2010

EN18031-1:2024 (with restrictions)
EN18031-2:2024 (with restrictions)

EU RoHS: Directive 2011/65/EU and its amendment (EU) 2015/863

Battery Regulation (EU) 2023/1542

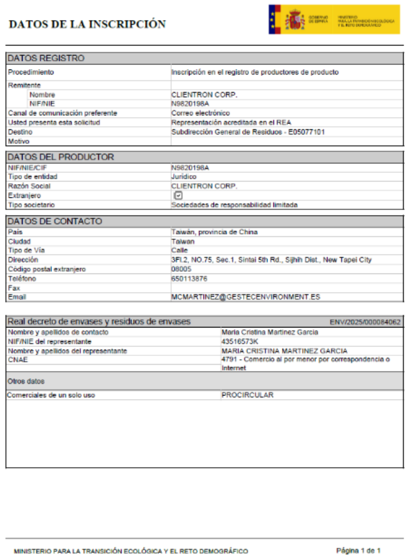
Product carrying mark (EU conformity marking):

CE

Equipment Class III

Signature ij-Wang Date 2026/01/28
IJ Wang
R&D Division Vice President
Clientron Corp.

Spain Royal Decree (RD) 1055/2022 Compliance



DATOS DE LA INSCRIPCIÓN

DATOS REGISTRO	
Procedimiento	Inscripción en el registro de productores de producto
Remitente	
Nombre	CLIENTRON CORP.
NIF/NIE	N9820198A
Canal de comunicación preferente	Correo electrónico
Usted presenta esta solicitud	Representación acreditada en el REA
Destino	Subdirección General de Residuos - E05077101
Motivo	

DATOS DEL PRODUCTOR	
NIF/NIE/CIF	N9820198A
Tipo de entidad	Jurídico
Razón Social	CLIENTRON CORP.
Extranjero	☑
Tipo societario	Sociedades de responsabilidad limitada

DATOS DE CONTACTO	
País	Taiwán, provincia de China
Ciudad	Taiwan
Tipo de Vía	Calle
Dirección	3Fl.2, NO.75, Sec.1, Sintai 5th Rd., Sijhih Dist., New Tapei City
Código postal extranjero	08005
Teléfono	650113876
Fax	
Email	MCMARTINEZ@GESTECENVIRONMENT.ES

Real decreto de envases y residuos de envases	ENV/2025/000084062
Nombre y apellidos de contacto	Maria Cristina Martinez Garcia
NIF/NIE del representante	43516573K
Nombre y apellidos del representante	MARIA CRISTINA MARTINEZ GARCIA
CNAE	4791 - Comercio al por menor por correspondencia o Internet
Otros datos	
Comerciales de un solo uso	PROCIRCULAR

MINISTERIO PARA LA TRANSICIÓN ECOLÓGICA Y EL RETO DEMOGRÁFICO Página 1 de 1

France Triman Mark Compliance

Official recycling labels are required on product packaging to inform consumers that both the product and its packaging are recyclable and should be disposed of through designated waste sorting and recycling systems rather than as general waste.

Taiwan BSMI Certification

經濟部標準檢驗局
商品驗證登錄核備案件核准通知書

日期：113/09/18

1. 貴公司/商工行號變更驗證登錄商品申請核准，經審查符合規定，獲准之核備資料如下：

證書號碼 CI312065490492－P1
商品分類號列 8471.41.00.00.5
商品名稱 精簡型電腦
型　　式 N370

申准原因 1. 新增讀卡機: HID / OK3121
2. 新增無線網卡: Intel / AX210NGW

核准內容 1. 新增讀卡機: HID / OK3121
2. 新增無線網卡: Intel / AX210NGW

此致

申請人： 公信電子股份有限公司
地　址： 新北市汐止區新台五路1段75號3樓之2
代理人：
代理人地址：

本通知書以電子文件行之，所載內容若有不符之處，以標準檢驗局系統登錄資料為主

列印序號:6321554409180194059 第1頁， 共1頁

VSCC Report

財團法人車輛安全審驗中心
Vehicle Safety Certification Center
505029 彰化縣鹿港鎮鹿工北二路2號
TEL:04-7812180 FAX:04-7811555

車輛安全檢測基準審查報告
Examination Report for Vehicle Safety Testing Directions

報告編號 Report No.	: A113CCCXP-563	製作日期 Date of Issue	: 2024/07/17
報告類別 Category of Report	: 延伸審查 Examination of Extension		
申請者 Name of Applicant	: 公信電子股份有限公司		
申請者地址 Address of Applicant	: 新北市汐止區新台五路1段75號3樓之2		
法規項目名稱 Regulation Item	: 五十六之三、電磁相容性 56-3 Electromagnetic Compatibility		
廠牌 Trade Name	: Clientron		
型式系列 Type (Series)	: AT817S		
型式名稱 Variant	: 參照附頁第1頁 See the attachment(Page 1)		
檢測機構 Technical Service	: 財團法人車輛研究測試中心		
檢測報告編號 Test Report No.	: A113ET0002		
審查結果 Examination Result	:		

符合「車輛型式安全審驗管理辦法」第十五條規定及「車輛安全檢測基準」五十六之三規定
Complies with article 15 of "Vehicle Safety Type Approval Management Regulations" and 56-3 of "Vehicle Safety Testing Directions"

周維果
依照分層負責規定 授權單位主管決行

本報告含附頁共5頁，不得摘錄複製。
Examination report and the attachments: 5 pages.
Copy and distribution are prohibited.

財團法人車輛安全審驗中心 執行長
Vehicle Safety Certification Center CEO

補充說明 Additional Information :

1. 本審查報告如經交通部宣告失效、有效期限屆滿或申請者主動宣告停用即失其效力。
The examination report will be invalid instantly once Ministry of Transportation and Communications declares the lapse of it, or terminates upon the expiration of term, or if the applicant claims a cessation of the report.
2. 本案為第2次延伸，原車輛安全檢測基準審查報告之報告編號：A111CCCC7-563。
This application case is second extension, the original examination report no. : A111CCCC7-563.

報告編號 (Report No.) :A113CCCXP-563 附頁 (Attachment) :01/04

基本資料			
申請廠商(者)名稱	公信電子股份有限公司		
申請法規項目名稱	五十六之三、電磁相容性		
車輛廠牌	---	車輛型式系列	---
車種代號	---		
底盤車廠牌	---	底盤車型式系列	---
車輛推進動力來源種類(內燃機或純電動馬達或混合動力)	在圖面或照片及功能、規格說明資料描述		
底盤車廠牌	---	底盤車型式系列	---
車種代號	---		
車輛推進動力來源種類(內燃機或純電動馬達或混合動力)	在圖面或照片及功能、規格說明資料描述		
電機/電子裝置廠牌	Clientron	電機/電子裝置型式系列	AT817S
電機/電子裝置功能相同	在圖面或照片及功能、規格說明資料描述		
電機/電子裝置配置相同(若適用)	在圖面或照片及功能、規格說明資料描述		
圖面或照片及功能、規格說明資料			
1. 圖面或照片、功能、規格、產品上辨識申請型式的方式及樣式(例如:廠牌、標誌、型號、產品序號(P/N)等)：同檢測報告所記載(檢測報告編號：A113ET0002)。			
2. 同系列內與檢測件檢測報告記載之規格差異： 有，說明如下: 說明:1. GPS模組變更 2. 硬體版次變更V0.2->V1.0 3. relayout 4. 機構鈑件LTE-4G模組安裝位置變更 如附件。			
備註欄	1. 各型式中有任何差異均需明列宣告，若未據實以報，而致影響結果，自行負責。 2. 申請者依「檢測代表件選取原則」自行選定最嚴苛之檢測代表件型式，即為所檢附之檢測報告所載型式。		

Product information and labeling

The products and packaging produced by Clientron detail the place of origin, storage and usage conditions, environmental protection regulations, safety standards, and instructions for use, enabling consumers to understand the relevant information of each product. They also provide a dedicated consumer service email to address any inquiries. The labeling and descriptions of all products and services comply with relevant regulations to ensure consumers can purchase with confidence.

Automotive electronic products must comply with the regulatory and certification requirements of different countries and regions, including VSCC, NCC, and BSMI in Taiwan; FCC in the United States; and E-Mark certification in the European Union. During the product development and introduction phases, all products are evaluated in accordance with applicable regulatory requirements. In addition, the Company works closely with customers to confirm the applicable certification scope and compliance requirements, ensuring that products satisfy the regulatory obligations and market access requirements of their intended markets.

In 2025, Clientron recorded no incidents of non-compliance with laws and regulations concerning product information, labeling, or marketing communications. This indicates that we are highly focused on ensuring the product meets the required standards and quality specifications. In the future, we will continue to strictly adhere to regulatory requirements, consistently elevating our quality standards to ensure customers enjoy the safest and most excellent experience when using our products. Our aim is to provide customers with even more outstanding products and services, leaving them feeling secure and satisfied. At Clientron, customer satisfaction and safety are our top priorities.

Customer satisfaction

Clientron primarily uses email to conduct customer satisfaction surveys. The process involves widely distributing electronic questionnaires, collecting the responses, and then analyzing the data to ensure we thoroughly understand our customers' perceptions of our products and services. In 2025, the Company's customer satisfaction scores were 94.1 for the Vehicle Electrical Business Division, 96.5 for the TC Business Division, and 84.1 for the POS Business Division. This satisfaction survey was conducted through a questionnaire, covering five key areas: product, quality, price, shipping processing, and customer service. Our customer satisfaction survey covers a range of assessment items, including the reasonableness of prices, the competitiveness of quality requirements, the value for money of products, the ability to meet demand with production capacity, the timeliness of deliveries, the accuracy of shipments, and the performance of delivery time arrangements. In 2025, Clientron had no customer complaints, validating our commitment to providing high-quality products that meet customer needs. This will inspire us to continue upholding the highest standards to ensure customers have a safe and satisfactory experience using our products.

Customer satisfaction evaluation criteria of Clientron	
Product	Product design skills and product innovation.
	Product innovation.
	Appearance and UI design.
	Competitiveness of the product.
	Schedule for product development.
Quality	Our products are highly reliable (with a low failure rate).
	Our company's products are of higher quality than those of our competitors.
	Quality performance of the delivered parts.
	Impact on customers.
	Disruptions caused to customers (e.g., customer complaints, product returns).
	Customer notification regarding quality-related concerns.
Price	Based on the company's quality standards, you believe the product price is fair.
	Our products are competitively priced to meet your company's quality standards.
	On the whole, the company's products provide excellent value for money.
Shipping processing	Timely delivery.
	The supply can meet the demand.
	Accuracy of the shipment.
	The performance of delivery time arrangements (including cases of excess freight costs).
	Notify customer service regarding the delivery problem.
Customer service	Our customer service can quickly provide the necessary technical information to meet your requirements
	This company is able to effectively resolve customer complaints
	The customer service staff of this company are highly dedicated and service-oriented

Customer privacy

In 2025, Clientron's independent audit department conducted a review, including an assessment of the company's and individuals' data retention practices. The audit results showed no issues with the use of customer data this year, confirming our commitment to customer data protection. Our company will continue to diligently safeguard customer data and use it cautiously. In 2025, the company was not penalized by the regulatory authority for any personal data incidents. In the future, we will regularly inspect and strengthen our auditing processes to quickly identify and address any issues.

Information security management

Clientron has established a comprehensive information security management structure, assigning specific duties to the IT department and the audit office. The IT department is responsible for establishing, implementing, and promoting the company's information security management practices, as well as raising awareness of information security. The audit office is responsible for overseeing the implementation of information security management, conducting regular audits, and identifying any deficiencies. When issues are found, they will require the relevant units to propose improvement plans and take specific actions, continuously tracking the progress to mitigate information security risks. Our company's information security management policy includes specific management plans and related resource allocation. These policies aim to ensure the effectiveness and continuity of the various information systems, while also maintaining the security and proper functioning of the physical information environment. We are dedicated to safeguarding our company's confidential data from leakage. We proactively implement measures to prevent hacker and virus instruction, as well as damage to the information system, in order to protect our information systems from data loss. The company has invested adequate resources in information security management to effectively control and manage information and communication security risks. These measures help safeguard the company's information systems and data, preventing the unauthorized disclosure of confidential information and mitigating other potential information security risks.

Concrete information security management plan	
Strengthening network and server protection	Deploy a network firewall to enhance network segmentation.
	Regularly review the appropriateness of the firewall rules.
	Server warehouse management, enhanced server security protection.
	Regularly update the server system security.
	Install anti-virus software on the server.
Computer endpoint management and protection	Install computer endpoint anti-virus software.
	Joining the company network from the computer endpoint, for centralized management.
	Enforce mandatory periodic changes of computer passwords and use complex password policies.
Data protection and backup	Regularly back up critical data.
	Data is backed up and stored in an off-site location.
Availability and continuous operation of IT equipment	The servers are housed in the server room and securely mounted in racks to prevent them from falling during an earthquake.
	All equipment in the server room is connected to an uninterruptible power supply (UPS) to ensure that the servers continue to operate in the event of a power failure.
	Regularly replace aging servers and IT equipment to minimize the risk of breakdowns and service disruptions.

- **Product Data Security and Secure-by-Design**

To address product data security risks, Clientron has incorporated a Security by Design approach into its proprietary branded products. By integrating security controls at both the hardware and software levels, the Company ensures the confidentiality, integrity, and security of data throughout the product lifecycle and during product operation.

Product Category	Cybersecurity Control Category	Implementation Measures	Remarks
Thin Client	Compliance Standards	Compliant with the EN 18031 series and the requirements of the Radio Equipment Directive (RED) and the	Security by Design

		Cybersecurity Delegated Act	
	Authentication & Access Control	Default weak passwords are disabled; identity authentication mechanisms are implemented	-
	Software Updates	Secure firmware update process with encrypted digital signature verification	Anti-tampering protection
	Data Protection & Encryption	Encryption for data in transit and at rest; secure data erasure mechanisms	-
	Secure Communications	Support for TLS 1.2 / TLS 1.3 secure communication protocols	-
	Vulnerability & Security Event Management	Established vulnerability disclosure process and security event logging mechanism	-
	Hardware Security	Intel® Boot Guard, AMD PRO Security, Secure Boot, and TPM 2.0	End-to-end Chain of Trust
	Smart Card Security	Multi-Factor Authentication (MFA), hardware-based encryption, smart card removal lock, and roaming desktop support	Supports Zero Trust Architecture
	Operating System Integration	Next-Generation Edge OS, Read-Only File System, and UMS Centralized Management	Minimizes attack surface
Automotive Electronics Products	Cybersecurity Planning	Cybersecurity assessment and design in accordance with ISO/SAE 21434, UN R155, and UN R156	Applicable to connected vehicle and in-vehicle communication components

4.2 Supply chain management

Overview of procurement at operational site

In 2025, Clientron conducted transactions with 297 suppliers, who provided us with the key raw materials needed for our production, such as central processing units (CPUs), integrated circuits (ICs), cases, printed circuit boards (PCBs), power supplies, liquid crystal display screens (LCD panels), and memory and storage devices. Classified by procurement category, the Company's procurement activities are primarily focused on goods procurement (raw materials), with services procurement (contracting and outsourced services) serving as a supplementary component. Overall, procurement is predominantly sourced from domestic suppliers, reflecting the Company's long-term and stable partnerships with its local supply chain. This localized procurement strategy enhances supply chain efficiency while strengthening operational resilience and supply continuity. Compared with 2024, the proportion of domestic procurement increased slightly in 2025. This change was primarily attributable to adjustments in U.S. tariff policies and fluctuations in the global geopolitical and economic environment, which prompted the Company to source certain critical raw materials from domestic suppliers. A detailed breakdown of the number of suppliers and the proportion of procurement expenditure is presented in the table below.

Clientron's procurement percentage from suppliers							
Year		**2023**		**2024**		**2025**	
Contract type	**Procurement region**	**Household count**	**The percentage (%) of the procurement amount relative to the total procurement amount**	**Household count**	**The percentage (%) of the procurement amount relative to the total procurement amount**	**Household count**	**The percentage (%) of the procurement amount relative to the total procurement amount**
Labor services (contracting and services)	**Domestic**	7	1.71	7	2.0	10	8
	Overseas	0	0	0	0	0	0
Goods (raw materials)	**Domestic**	165	73.98	165	72.0	173	74.5
	Overseas	140	24.31	140	26.0	114	17.5
Total		312	100	312	100	297	100
Notes: 1. "Domestic" refers to local procurement within Taiwan, while "Overseas" refers to procurement from international sourcing locations, primarily including Mainland China and other overseas regions.							

Supplier management and assessment

Clientron proactively addressed environmental protection regulations and customer demands across countries, successfully acquiring the ISO 14001 International Certification. We have established a “Green Product Management Process” to ensure that our supply chain and production chain continue to meet environmental protection regulations. In accordance with the “Supplier Survey and Assessment Regulations”, the relevant assessment content is used to evaluate new and annual suppliers. Suppliers with a score of 60 or above are considered qualified, while those scoring below 60 are deemed unqualified. For suppliers that do not meet our requirements, we give them a deadline to improve. We then re-evaluate them within that timeframe. If they still fail to meet our standards, we will cancel their supplier status. Meanwhile, the procurement function evaluates and qualifies alternative suppliers to ensure the continuity and stability of production operations. Newly onboarded suppliers are required to complete corrective actions within the specified timeframe and successfully pass the supplier evaluation process before being approved as qualified suppliers.

This supplier management framework applies to all domestic and international suppliers, covering production materials, components, assembled products, and outsourced manufacturing services. It is implemented for both existing long-term suppliers and suppliers intended for long-term strategic collaboration.

Requirements for Approved Suppliers of Clientron
1. The source must have obtained ISO 9001 series certification or IATF 16949 series approval, and provide the relevant documentation as proof.
2. Special component suppliers must undergo a recognized review and approval process of Clientron or be specified by the customer, without being restricted by ISO certification.
3. The supplied materials must comply with the laws and regulations of each country, such as FCC, CE, UL, and others.
4. If the customer has special requirements, the supplied minerals must comply with the requirements for non-conflict areas.
5. The design of parts, materials, and packaging should be environmentally friendly, with a focus on continuous improvement and the ability to recycle and reuse.
Note: Supplier categories that are not subject to evaluation: 1. Supplier of consumables. 2. The supplier has already satisfied the ISO certification requirements, so no additional evaluation is necessary. 3. Supplier of packaging materials.

In 2025, Clientron conducted transactions with a total of 297 suppliers, all of whom were qualified suppliers that had passed the evaluation process. In addition, these suppliers have all signed the “Integrity and Confidentiality Commitment”, the “Conflict-Free Mineral Declaration”, and the “Declaration of Hazardous Substances” to ensure the management of raw material sources and compliance with restricted substance requirements. To strengthen the sustainable management mechanism of our suppliers, we regularly audit and visit key suppliers based on our “Supplier Survey and Assessment Regulations”. We then fill out the “Third-party Vendor Survey and Assessment Report” to verify their quality, environmental management, and corporate social responsibility practices. In 2025 key supplier audit plan, we scheduled 19 suppliers for on-site inspections, including 6 new and 13 existing suppliers. Following the evaluations, no significant issues or material changes were identified. All 19 suppliers achieved evaluation scores above 60, meeting the qualification criteria for approved third-party vendors. Overall, supply chain performance remained stable. In summary, we have strict requirements for managing and evaluating our suppliers to ensure the stability and reliability of our supply chain, while also upholding our commitment to environmental protection and quality.

Furthermore, to ensure supply chain stability, we conduct regular annual supplier evaluations and periodic on-site assessments to verify that suppliers’ production and delivery performance meets our quality standards and delivery requirements. In addition to supplier management and oversight, Clientron places strong emphasis on fostering long-term supplier partnerships. Through regular communication, we share market trends and changes in demand and jointly explore opportunities to improve operational efficiency and reduce costs, thereby enhancing the overall competitiveness and resilience of our supply chain.

Supplier assessment process

Supplier evaluations are coordinated by the Procurement Department and conducted by a cross-functional evaluation team in accordance with their respective roles and responsibilities. The evaluation process is as follows:

1. Establish the evaluation schedule and notify the evaluation team members;
2. Compile supplier profile information, with the supplier or evaluator completing the Supplier Information Form;
3. Evaluate the supplier across procurement, quality, technical, and other relevant dimensions, and complete the Supplier Evaluation Questionnaire;
4. Consolidate the evaluation scores, prepare the Supplier Assessment and Evaluation Report, and submit it for approval;
5. Communicate the evaluation results to the supplier, with the Procurement Department maintaining the relevant records.

The triggering criteria and applicable circumstances for supplier evaluations are set out below:

I	**When a new product is being developed, it may be necessary to onboard a new supplier to support the effort.**
II	**When the original supplier cancels for any reason or adjusts the procurement strategy, it becomes necessary to onboard a new supplier.**
III	**Suppliers may need to be re-evaluated when they relocate, expand, or have management changes.**
IV	**In any other necessary situations, survey and assessment are required to be carried out.**
V	**If time is limited, you can start by evaluating the key supplier factories, which usually refer to the important component suppliers, such as those for peripheral components, computer cases, vehicle device panels, and vehicle device buttons.**

For unqualified third-party vendors, we require corrective actions to be completed within a specified timeframe and conduct a follow-up evaluation accordingly. Vendors that fail to meet the qualification criteria upon re-evaluation will be removed from the approved vendor list.

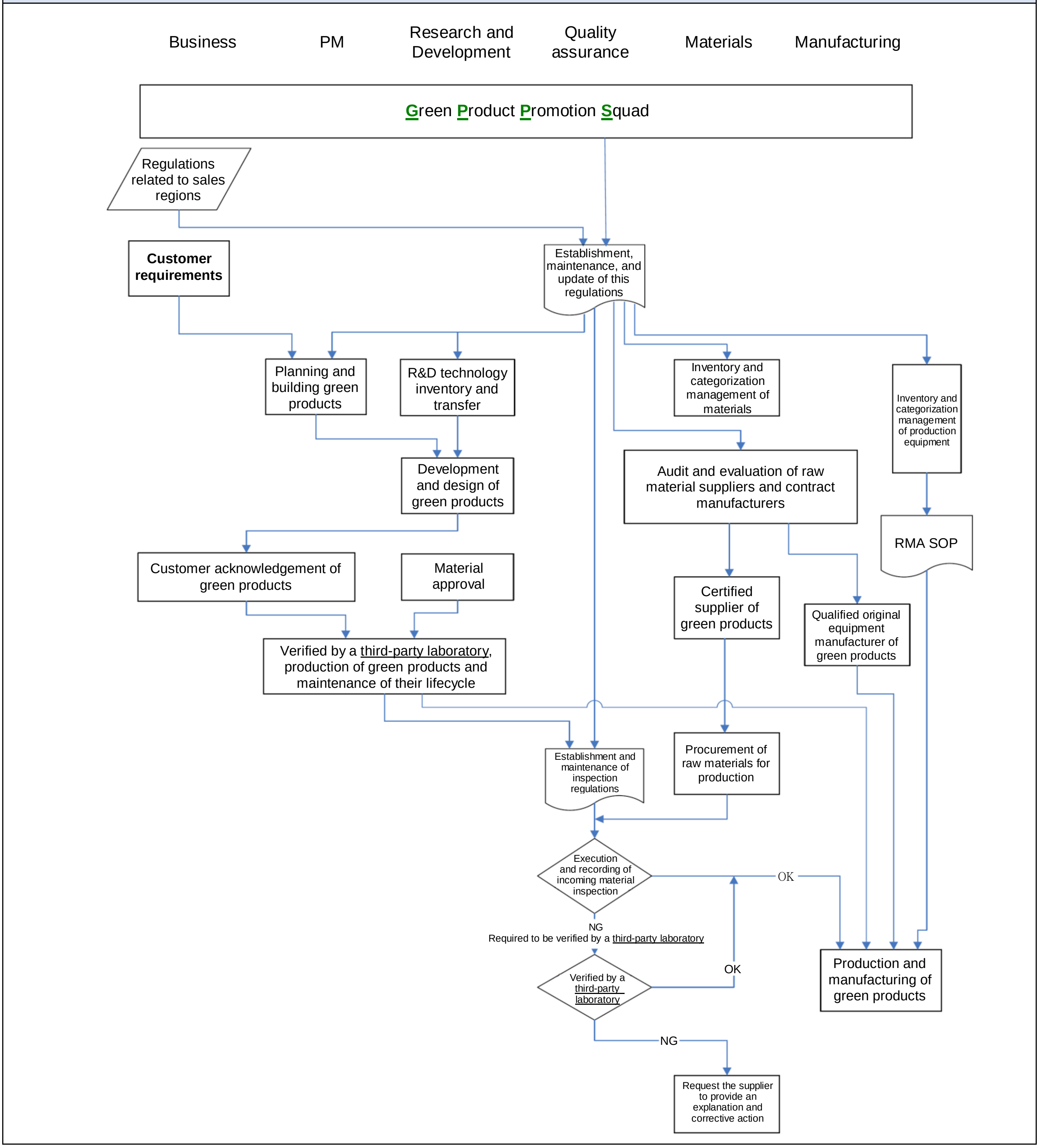
Green Product Management

To comply with environmental protection regulations and address unique customer requirements worldwide, Clientron has implemented a green product management system. This management policy governs our green products, raw materials, supplies, and packaging. The highest-level quality assurance manager has been designated as the person in charge of green product management, responsible for managing and overseeing the implementation. To effectively implement the management policy, our company has formed a "Green Product Promotion Squad" consisting of representatives from each department, led by the top-level manager of the Quality Assurance Department. This squad is responsible for coordinating the division of work and tasks. They irregularly convene meetings based on the actual needs of each department to ensure the effective implementation of the policies. Clientron will prioritize compliance with relevant EU directives and industry regulations as a primary principle. If the customer has special requirements to restrict the use of certain harmful substances, the company will collaborate closely with the customer to develop an appropriate project plan. We guarantee that the components and parts used in our products do not exceed the harmful substance limits set by the EU RoHS directive. We also strictly adhere to the special standards required by our customers to ensure the environmental friendliness and quality of our products.

Responsibility and content of the Green Product Promotion Squad	
Quality assurance unit	Conduct research on the latest updates to the EU RoHS and REACH regulations, and perform the necessary maintenance and updates of this procedure.
	Conduct inspections to monitor the use of restricted substances.
	Conduct an audit to assess the green product management practices of this company and its suppliers.
Materials unit	Request the supplier to provide Declaration of Hazardous Substances.
	Responsible for purchasing green products.
Manufacturing unit	Produce green products that meet the requirements of this procedure, avoiding material mixing and pollution.
	Manage returned and repaired products after sales.
	Responsible for managing process-related variation detection, waste reduction, and energy savings.

Research and development unit	Request the supplier to submit material certification documents.
	Responsible for developing new products and approving the use of new or alternative materials, ensuring compliance with green product design requirements.
	Conduct RoHS, REACH, and other environmental compliance testing on the company's new products or materials at an external third-party laboratory.
Business unit	Collect and provide information on the environmental protection regulations and customer-specific requirements in the countries or regions where the company's products are sold.
Product management unit	Plan and build green products that meet international environmental protection regulations and customer needs, get customer approval, and then integrate them into the formal production and sales process.
Document management unit	Register the product and ensure that supporting documentation demonstrates compliance with environmental protection requirements.
	The retention period for relevant data is determined in accordance with the "Product Technical Data Management Regulations".

Green product management procedure - process flow diagram



In product supply chain management, material supplier or original equipment manufacturer must sign Declaration of Hazardous Substances, while packaging suppliers need to sign a commitment of non-toxic components and provide the corresponding material composition declaration and test reports from a laboratory accredited to ISO/IEC17025 or an equivalent national standard. The documents will be submitted to the document management center for filing. The Declaration of Hazardous Substances remains permanently valid, while the material laboratory test report must be valid within the past two years. To ensure the product meets the requirements for restricted substances, the quality assurance unit should coordinate with the company's internal audits and supplier evaluations to regularly conduct audits on the management of restricted substances. When managing product waste, non-hazardous materials should be used, and the product should be designed with an easy-to-disassemble structure to meet relevant regulations and customer requirements for recycling, reuse, and regeneration rates. The product packaging must comply with the relevant laws and regulations, as well as the specific material and labeling requirements of the customer. In product ecological design, in addition to complying with relevant management regulations, it is also important to reduce material usage, conserve energy, and minimize waste emissions. Maintaining relevant technical documentation is also crucial to meet the requirements for future green product certification.

Clientron is committed to environmental protection and quality, and is continuously working to improve its green product management. We will continue to adhere to EU regulations and international standards, collaborating with our customers to ensure our products meet the highest environmental protection requirements and their specific needs, thereby establishing a more eco-friendly and sustainable production process. Clientron will continue to strive for excellence, delivering customers more eco-friendly and reliable products and services.

Conflict-Free Mineral Declaration

Clientron is committed to not supporting or using tin (Sn), tantalum (Ta), tungsten (W), and gold (Au) extracted from mines in the Democratic Republic of the Congo and its neighboring countries that are affected by armed conflict, illegal mining, and poor working conditions, also known as "conflict minerals". However, due to the complex metal supply chain, we are currently unable to verify the origin of all metals used in our products. But as a member of the electronics industry supply chain with corporate social responsibility, we are committed to:

1. Suppliers must ensure that they do not accept conflict minerals and the products they provide do not contain conflict minerals.
2. Suppliers must fulfill their corporate social responsibility by continuously investigating and confirming the origin of their minerals.
3. The supplier should communicate this requirement to its upstream suppliers.

Chapter V Sustainable Use of the Environment and Resources

5.1 Energy Management

Material topics: Energy	
Importance	In response to the material topic of Energy Management, Clientron obtained ISO 50001 Energy Management System certification in 2025 and deployed smart meters and data monitoring platforms across its sites. Real-time monitoring of energy consumption enhances the efficiency of energy management. In accordance with the ISO 50001 framework, the Company has also established relevant management mechanisms and formulated an "Energy Management Manual," which clearly defines energy management standards and procedures and serves as the basis for implementing the management system. These measures ensure the effective operation of the energy management mechanism and support the continuous achievement of energy conservation targets.
Impacts	● Economic 1. Actual Positive Impacts: The implementation of the ISO 50001 Energy Management System and energy monitoring mechanisms has improved electricity efficiency, reduced electricity expenses, and strengthened operational cost control. 2. Potential Positive Impacts: The continuous optimization of energy management could further reduce operating costs and mitigate compliance risks arising from changes in energy-related regulations. 3. Potential Negative Impacts: Failure to continuously optimize energy management may result in higher energy costs and increased regulatory compliance risks. ● Environmental 1. Actual Positive Impacts: The implementation of the Energy Management System and energy conservation measures has effectively enhanced energy efficiency and reduced energy consumption and greenhouse gas emissions. 2. Potential Positive Impacts: The continued implementation of energy conservation measures could further reduce carbon emissions, alleviate environmental impacts, and support the Company's response to climate change. 3. Potential Negative Impacts: Failure to continuously improve energy efficiency may result in energy waste and increased carbon emissions, thereby exacerbating environmental impacts. ● Social (People and Human Rights) 1. Actual Positive Impacts: Energy management and equipment optimization have helped improve workplace quality and equipment reliability. 2. Potential Positive Impacts: The continued implementation of energy conservation and carbon reduction measures could enhance the Company's corporate social responsibility performance and strengthen stakeholder trust. 3. Potential Negative Impacts: Inadequate energy management may indirectly affect workplace quality and employee safety.
Policy	1. Enhance energy efficiency and reduce energy costs. 2. Ensure compliance with applicable energy laws and regulations and conduct comprehensive reviews of energy use. 3. Review energy objectives and targets and ensure the availability of necessary information and resources. 4. Effectively implement the Energy Management System to reduce greenhouse gas emissions. 5. Pursue energy conservation and continual improvement to advance sustainable development. 6. Procure energy-efficient products and services and incorporate designs that improve energy performance.
Strategy	● **Opportunity Management** 1. Continuously optimize energy efficiency through the ISO 50001 Energy Management System and smart-meter monitoring platform. 2. Establish energy conservation targets and action plans and proactively implement energy-saving and carbon reduction initiatives. 3. Procure high-efficiency energy equipment and services to enhance equipment performance and reduce operating costs. ● **Risk Prevention and Management** 1. Comply with energy-related laws and regulations and periodically review energy use and regulatory compliance. 2. Establish an energy management framework and Energy Management Manual that clearly define energy management processes and standards.

	3. Use annual audits and data monitoring to identify abnormal electricity consumption or energy waste at an early stage, thereby mitigating compliance and operational risks. ● **Remediation Measures for Negative Impacts** 1. Where energy management performance falls short of expectations, initiate corrective action plans and adjust energy conservation strategies or equipment operating practices. 2. Provide relevant departments with technical support and training to ensure the effective implementation of energy management measures. 3. Through continuous monitoring and improvement, mitigate cost increases and environmental impacts arising from improper energy use.
Objectives and Targets	Short-term Target: Reduce electricity consumption by 1% from 2026 to 2028.
	Mid-term Target: Reduce electricity consumption by 1.2% from 2029 to 2031.
	Long-term Target: Reduce electricity consumption by 1.5% from 2032 to 2034.
Management assessment mechanism	ISO 50001 Initiative: Energy Objectives and Action Plan Overview (Form No. GP012F-03) Each year, the Energy Management Team establishes annual energy objectives and action plans. Designated team members from each department are responsible for implementation, while annual audits are conducted to review implementation progress and evaluate performance.
Performance and Adjustment	● **Annual Performance** 1. In alignment with the ISO 50001 Energy Management System, electricity consumption data have been collected across all operating sites since 2025. 2. Energy-saving initiatives implemented in 2025 achieved electricity savings of 443,199 kWh.

Energy usage

Clientron primarily relies on electricity to power its daily operations, run production equipment, and operate the air conditioning system. By making statistics on the energy used, we can evaluate the company's energy usage and develop effective energy-saving policies to reduce the environmental impact and improve energy efficiency. Energy management is not merely an operational aspect of the company, but rather our commitment to environmental protection. We will continue to focus on energy consumption, integrating sustainable development into our business operations to achieve environmental protection and sustainable development, in order to reinforce a positive corporate image. The energy consumption at each of our operational sites in recent two years is as shown in the table below:

Status of energy use					
Quantitative metric	**Region**	**Unit**	**2023**	**2024**	**2025**
Gasoline usage	**Taipei Headquarters**	**Liter**	619.68	620.2442	22,015.3
		GJ	20.2234	20.2418	699.23
Electricity usage		**kWh per year**	475,215	454,667	404,066
		GJ	1,710.774	1,636.8025	1,454.6376
Total energy usage		**GJ**	1,730.9974	1,657.0443	2,153.8676
Metric value specific to the organization		**Total number of employees (people)**	190	189	181
Energy Intensity		**GJ/Total number of employees (people)**	9.1105	8.7674	11.8998
Gasoline usage	**Xiamen Factory**	**Liter**	1,760.05	468.51	577.5
		GJ	317.5673	84.5336	104.1988
Electricity usage		**kWh per year**	1,224,286	1,305,871	963,412
		GJ	4,407.4296	4,701.1356	3,468.2832
Total energy usage		**GJ**	4,724.9969	4,785.6692	3,572.482
Metric value specific to the organization		**Total number of employees (people)**	124	130	122
Energy		**GJ/Total number of**	38.1048	36.8128	29.2820

Intensity		employees (people)			
Note: 1. This table provides statistics on the energy usage of the Taipei headquarters and the Xiamen factory. It includes the use of both gasoline and electricity. 2. Heat value of electricity is converted at 1 kWh=0.0036GJ. 3. The conversion factors used by the Taipei Headquarters are calculated according to the “Energy Product Unit Calorific Value Table” published by the Energy Bureau of the Ministry of Economic Affairs: gasoline 7,609 kcal/L; diesel 8,642 kcal/L; natural gas 8,000 kcal/m³; with 1 kcal equal to 4.1868 kJ. 4. The conversion coefficients used in the Xiamen factory are based on the GBT 2589-2020 General Rules for Calculation of the Comprehensive Energy Consumption. The values used are: 43,124 kcal/L for gasoline, 42,705 kcal/L for diesel, 1 kcal = 4.184 KJ, and 1 GJ = 1,000,000 KJ. 5. Gasoline consumption increased in 2025, primarily due to the expanded inventory boundary to include transportation allowances for senior executives, resulting in a significant year-on-year increase in reported gasoline consumption.					

Energy-saving achievements

Clientron is committed to fulfilling its corporate social responsibility by designing and manufacturing safe and environmentally friendly information technology products. Throughout our production processes, we strive to reduce energy consumption and air emissions. We also apply the environmental principles of maximizing material utilization, recovering waste, and promoting resource circulation across our manufacturing operations. Pollution prevention is integrated into our R&D and production processes to ensure that our products comply with applicable environmental laws and regulations in Taiwan and overseas markets.

As a designer and manufacturer of intelligent industrial computing platform solutions, Clientron actively reduces pollutants generated throughout its R&D and production processes based on the principle of pollution prevention. We are committed to complying with applicable environmental laws and regulations and implementing appropriate control measures to ensure regulatory compliance. We also recycle printed circuit boards (PCBs), solder dross, waste batteries, and other waste materials to support our pollution prevention objectives. By maximizing resource recovery and recycling, we seek to minimize resource waste and conserve finite natural resources. In addition, we provide employees with appropriate environmental training and participate in government-led environmental initiatives to enhance environmental awareness. We also strengthen communication and collaboration with raw material suppliers and contractors to jointly develop environmentally friendly products.

To address energy management, Clientron obtained ISO 50001 Energy Management System certification in 2025. At the operational level, smart electricity meters and a data visualization platform have been deployed across all sites, enabling real-time monitoring and supporting effective energy optimization and management.

ISO 50001 Energy Management System


此爲證書 CN25/00005426 譯本

SGS

下述組織
公信電子股份有限公司

註冊地址：臺灣新北市汐止區新台五路一段 75 號 3 樓
經營地址：臺灣新北市汐止區新台五路一段 75 號 3 樓&4 樓之 4

的管理體系已經過審核，並被證明符合下述要求
GB/T 23331-2020 / ISO 50001:2018
RB/T 101-2013

所涉及的活動範圍覆蓋
精簡型電腦，端點銷售機和汽車電子包含車用音響及電子裝置（無線通訊，車用智能終端，GPS 衛星定位系統，行車記錄儀和車用無線裝置）的設計和製造過程涉及到的能源採購、接收、儲存、加工轉換、輸配、使用過程的管理及節能技術的應用。

該證書的有效期自 2025 年 08 月 05 日至 2028 年 08 月 04 日並須經過符合要求的監督審核保持有效
版本號 1. 初始注冊日期 2025 年 08 月 05 日
在此範圍内出具了多張證書，主證書編號為 CN25/00005426
在其它場所實施的認證活動在後續頁面上列出

獲證組織上年度和本年度的組織產品綜合能耗和萬元產值能耗及能耗核算邊界見標有相同證書註冊號的證書附件，證書附件是本證書的組成部分

簽署
David Xin
Sr. Director – Business Assurance

通標標準技術服務有限公司
北京市阜成路 73 號世紀裕惠大廈 16 層 100142
t +86 (0)10 58251188 – www.sgsgroup.com.cn

本證書資訊可在國家認證認可監督管理委員會官方網站 www.cnca.gov.cn 上查詢

ISO 50001 SGS
GB/T 23331 SGS

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<table>
<tr><th colspan="3">Key Energy-Saving Initiatives</th></tr>
<tr><th>Improvement Measures</th><th>Description</th><th>Energy-Saving Benefits</th></tr>
<tr><td>Air-Conditioning and Exhaust System Controls</td><td>Energy use was optimized through enhanced air-conditioning control systems, while the exhaust system in the burn-in room within the laboratory area was upgraded to reduce unnecessary ventilation and energy waste.</td><td rowspan="5">• UA2 (230 VAC/50 Hz): Energy savings of 0.44 kWh per unit
• UA3 (230 VAC/50 Hz): Energy savings of 0.49 kWh per unit
• UA7 (230 VAC/50 Hz): Energy savings of 2 kWh per unit
• Based on total sales volume in 2025, these measures are estimated to deliver aggregate energy savings of 4,216.7 kWh.</td></tr>
<tr><td>Lighting System Upgrades</td><td>Conventional fluorescent tubes were replaced in phases with energy-efficient LED lighting to reduce electricity consumption for lighting.</td></tr>
<tr><td>Energy Management System (EMS)</td><td>Smart meters were installed to enable real-time monitoring of energy-use hotspots and analysis of peak consumption periods, thereby improving energy efficiency.</td></tr>
<tr><td>Digital Transformation</td><td>Cloud-based collaboration was promoted to reduce physical server workloads and paper consumption, thereby lowering indirect energy use.</td></tr>
<tr><td>Energy-Efficient Product Design</td><td>Clientron's proprietary Thin Client products incorporate low-power electronic components, optimized BIOS firmware, and fanless designs to reduce energy consumption during product use.</td></tr>
</table>

5.2 Greenhouse gas emissions management

Clientron has established an organizational greenhouse gas (GHG) inventory mechanism. Through the identification of emission sources, compilation of activity data, and collection of emission factors, the Company regularly quantifies and monitors its GHG emissions. Since 2023, Clientron has conducted its GHG inventory in accordance with ISO 14064-1 and has continued to enhance its data management and inventory processes under this framework to improve inventory quality and management effectiveness. In 2025, total GHG emissions amounted to 1,637.2923 metric tons of CO_2e, comprising 191.3026 metric tons of CO_2e from Scope 1, 699.8854 metric tons of CO_2e from Scope 2, and 746.1043 metric tons of CO_2e from Scope 3. Emissions data for the Taipei Headquarters and Xiamen Plant are disclosed separately below.

Clientron remains attentive to climate change and is committed to progressively reducing GHG emissions by enhancing energy efficiency and optimizing operational management. Through the continued implementation of energy conservation initiatives and the strengthening of management mechanisms, the Company seeks to minimize the environmental impact of its operations, translate its sustainable development commitments into concrete action, and advance toward low-carbon and environmentally responsible operations.

Statistics on greenhouse gas emissions				
Region	**Item**	**2023**	**2024**	**2025**
Taipei Headquarters	**Scope 1: Direct greenhouse gas emissions (tonnes of CO_2e)**	18.1911	35.2528	164.1359
	Scope 2: Indirect greenhouse gas emissions (tonnes of CO_2e)	235.2314	215.5123	188.6990
	Total gas emissions = Scope 1 + Scope 2 (tonnes of CO_2e)	253.4225	250.7651	183.1446
	Greenhouse gas emission intensity (tonnes of CO_2e/total number of employees (people))	1.33	1.33	535.9795
Xiamen Factory	**Scope 1: Direct greenhouse gas emissions (tonnes of CO_2e)**	37.47	31.72	2.96
	Scope 2: Indirect greenhouse gas emissions (tonnes of CO_2e)	727.47	700.73	27.1667
	Total gas emissions = Scope 1 + Scope 2 (tonnes of CO_2e)	764.94	732.45	511.1864
	Greenhouse gas emission intensity (tonnes of CO_2e/total number of employees (people))	5.88	6.05	562.9597

Note:

1. This table provides the greenhouse gas emissions data (tonnes of CO_2e) for the Taipei headquarters and the Xiamen factory.
2. Types of greenhouse gas emissions: Carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).
3. Scope 1: Calculate emissions from mobile sources (gasoline for vehicles), as well as fugitive emissions from sources (like fire extinguishers, refrigerant in cooling equipment, and methane from septic tanks).
4. Scope 2 emissions are indirect GHG emissions associated with purchased energy, such as purchased electricity. The electricity carbon emission factors announced by the Energy Administration, Ministry of Economic Affairs were 0.494 kg CO_2e/kWh for 2023 and 0.474 kg CO_2e/kWh for 2024. For 2025, the latest electricity carbon emission factor of 0.467 kg CO_2e/kWh, announced on June 2, 2026, was adopted. The Xiamen Plant applied the East China regional grid emission factor of 0.5617 kg CO_2e/kWh.
5. Scope 3 emissions were newly included within the reporting boundary for 2025.

5.3 Water Resources Management

Water management

The use and management of water resources has become a critical issue that companies cannot afford to overlook in their operations. As industrialization has accelerated, water resources are facing formidable challenges, such as declining water levels, deteriorating water quality, and ecosystem damage. Water resource demand is steadily increasing, so companies must implement effective water resource management. For water resource management, in accordance with the ISO 14001 environmental management system, Clientron enhances the management of water use and water resources. To showcase our steadfast commitment to environmental protection to our stakeholders, we will continue to manage water resources and exhibit our sense of accountability towards the environment.

The Clientron factory and office use tap water as their water source, and due to the nature of the industry, they only discharge general domestic wastewater. The company's headquarters are located in Xizhi District, New Taipei City, with the Feitsui Reservoir as its primary water source. The Xiamen plant is situated in the northern industrial area of Jimei District, Xiamen City, and draws water from the Bantou Reservoir. The water resource risk assessment tool indicates that the water resource risk in our region is at a medium-low level. We have long focused on water resource conservation and environmental protection, and are dedicated to implementing water conservation initiatives. Begin by thoroughly implementing water conservation in everyday life, and also actively improve water consumption in the manufacturing process, in order to maximize the utilization of water resources.

The Clientron's Taipei Headquarters is located within an office building, which is for household water use, so there is no need to undertake wastewater management operations. The use of water resources adheres to the relevant regulations established by the office park management committee. The Xiamen factory is a production and manufacturing facility, and they will focus on implementing water-saving initiatives. In 2025, our water consumption was 4.74 million liters, a 11.58% reduction from 5.361 million liters in 2024. This reflects our ongoing efforts and achievements in water conservation. In the future, we will continue to strengthen water resource management, develop more comprehensive water conservation plans, and do our utmost to protect water resources, ensuring that future generations can continue to enjoy clean water sources.

Statistics on water usage in Clientron				
Region	Year	2023	2024	2025
Taipei Headquarters	Water intake (in millions of liters)	2.68	2.76	2.61
	Water discharge (in millions of liters)	2.68	2.76	2.61
	Water consumption (in millions of liters)	0	0	0
	Metric value specific to the organization (Unit)	Total number of employees	Total number of employees	Total number of employees
	Metric value specific to the organization	190	189	181
	Water usage intensity	0.014	0.015	0.014
Xiamen Factory	Water intake (in millions of liters)	5.71	5.361	4.74
	Water discharge (in millions of liters)	5.71	5.361	4.74
	Water consumption (in millions of liters)	0	0	0
	Metric value specific to the organization (Unit)	Total number of employees	Total number of employees	Total number of employees
	Metric value specific to the organization	124	130	122
	Water usage intensity	0.046	0.041	0.0388

Note:
1. Water consumption equals water intake minus water discharge.
2. The water recycling and reuse rate is calculated as the factory's internal recirculation water divided by the sum of the water intake and the factory's internal recirculation water, multiplied by 100%.
3. The calculation method for water usage intensity is: Water intake (in million liters) divided by metric value specific to the organization.
4. Xizhi office (cost shared based on 9 out of 757 households in the park) + Nangang factory (separate water meter)

Wastewater discharge conditions

Clientron is dedicated to environmental protection and sustainable development. The company actively monitors and manages the wastewater and water quality produced through its operations. We are deeply aware that water is the Earth's most precious resource, playing an essential role in our lives. Implementing effective control over water quality can increase the utilization rate of water intake, reduce consumption in the production process, improve the product qualification rate, and achieve a win-win situation of sustainable environmental protection and long-term development. We will ensure that the use of water resources not only meets current needs, but also preserves a beautiful living environment. Protecting our water resources is a responsibility we all share. Let's work together to safeguard this precious resource that we are fortunate to have.

The water quality testing results for the Xiamen Factory in 2025 are as shown in the table below. The factory's wastewater discharge for the year was 4.74 million liters, and the test results indicate that the discharged wastewater were lower than the emission standards for all parameters. These data demonstrate that our wastewater management system is able to effectively treat and reduce the discharge of pollutants, ensuring that the wastewater we release meets environmental protection standards. Clientron is committed to complying with local environmental protection regulations and standards, while also making every effort to minimize the environmental impact of our production activities. We will continue to optimize our production process in order to achieve a higher standard of environmentally sustainable protection.

Wastewater Discharge Standards and Monitoring Values for Xiamen Factory			
Year	2023	2024	2025

Examination item	Discharge standards (ppm)	Annual average monitoring value (ppm)	Discharge standards (ppm)	Annual average monitoring value (ppm)	Discharge standards (ppm)	Annual average monitoring value (ppm)
PH	9.00	6.90	9.00	7.2	9.00	7
SS	400.00	40.00	400.00	52.0	400.00	169
COD	500.00	95.00	500.00	208.0	500.00	217
BOD5	300.00	23.50	300.00	51.2	300.00	142
Ammonia nitrogen	45.00	29.10	45.00	41.8	45.00	38
Vegetable and animal oils	100.00	0.07	100.00	2.15	100.00	5.56

5.4 Material management

Raw material

The resources used by Clientron in its operations include both renewable and non-renewable materials, with the main raw materials being aluminum, iron, plastics, electronic components, and paper. We adhere to the ISO 14001 management cycle and risk assessment, focusing on minimizing waste of raw materials, while also closely monitoring their usage. We aim to reduce the environmental impact through managing raw materials, promote the recycling of resources, and work to sustain the Earth's resources. Clientron is committed to reducing raw material waste and maximizing resource utilization. The company regularly and irregularly audits its raw material usage, working towards the goal of using low-carbon and sustainable resources. The raw materials and non-renewable materials consumed by our company are as shown in the table below:

2024 Clientron Materials Usage Statistics				
				Unit: Kilogram
Raw material name	**Is it renewable**	**2023**	**2024**	**2025**
Aluminum	Non-renewable	718.04	788.87	702.63
Iron (SGCC)		1,526.25	1,618.08	1,592
Plastic (ABS+PC)		913.58	958.50	917
Plastic (PC)		0.18	0.19	0.18
Electronic components		572.12	641.795	1,579.4
Paper	Renewable	1,491.85	1,586.135	547.9

Note: Using the N370 as an example
1. The materials include: Raw natural resources such as minerals, iron, wood, and plastic pellets; lubricating oils used in machinery, semi-finished parts or components; packaging materials.
2. Non-renewable resources are those that cannot be easily replenished, such as metals, minerals, and oil, whereas renewable resources are those that can be replenished after being used.

Renewable raw material

In 2025, Clientron produced 3,715 units of the N370 thin clients, utilizing recycled plastic pellets. During the manufacturing process, we have chosen to use renewable raw materials as a key ingredient in order to reduce the demand on natural resources and lower the environmental burden. Statistical data show that the total weight of recycled and reused materials used in the production of N370 thin clients during the reporting year was approximately 937.29 kg. The total weight of materials used per unit was 1,030.2 g, of which recycled and reused materials accounted for 252.3 g, or 24.5%. This indicates that we have consciously incorporated the use of sustainable resources into our manufacturing process and integrated this principle into the production of our products. Through these efforts, we hope to achieve effective management of raw material resources and contribute to the sustainable development of resources.

5.5 Waste management

Waste management

Clientron strictly manages the waste generated at each of its operational sites. The headquarters in Taiwan generates relatively less waste from manufacturing processes, mainly consisting of general office waste from daily activities. However, the waste generated during the system assembly stage of the production process at the Xiamen Plant primarily comprised waste cardboard, discarded board offcuts, spent activated carbon, and empty solvent containers. Waste cardboard accounted for the largest proportion of total waste generated, at 55.6%, followed by spent activated carbon at 19.1%, discarded board offcuts at 16.8%, and empty solvent containers at 8.4%. To effectively manage waste, our company strictly adheres to the relevant regulations set by the Xiamen Environmental Protection Bureau. We engage qualified waste disposal companies, such as Quanzhou Feilong Hongye Environmental Protection Industry Co., Ltd., Xiamen Huihong Environmental Resources Technology Co., Ltd., and Fujian Province Chuxin Environmental Protection Co., Ltd. All our partners have installed GPS tracking systems to ensure the proper handling of the waste.

To advance its circular economy and waste reduction goals, the Company focuses on waste prevention at source, process control, and end-of-life resource recovery, while promoting green product design and responsible procurement. During production, metal, electronic, and other waste materials are segregated, recovered, and recycled. The Company also continuously optimizes its manufacturing processes to minimize material losses and advances lean production through water- and energy-saving measures. In addition, the Company standardizes hazardous waste management and disposal practices, encourages all employees to participate in emission and waste reduction initiatives, and continues to increase its waste recovery and recycling rate, thereby putting circular economy principles into practice. We hope that through these efforts, we can effectively reduce the amount of waste generated, increase the recycling rate, do our part for environmental protection, and achieve the goal of sustainable development. We are committed to ensuring Clientron’s reliable production operations continue on a sustainable path, as we work together to benefit society and create a green, clean environment.

The waste management model of Clientron is described as follows. In order to reduce the environmental impact of our operations and effectively manage waste, we follow the ISO 14001 Environmental Management System and relevant local regulations. We have our general industrial waste collected and processed by local environmental protection agencies and waste management companies. As of 2024, Clientron has not experienced any serious leakage incidents. The main hazardous wastes generated by our company are waste circuit board edges, waste oil, and used cleaning agent containers. Currently, the waste circuit board edges are professionally recycled and processed by “Quanzhou Feilong Hongye Environmental Protection Industry Co., Ltd.” All of the company’s hazardous waste is registered on the official website and handled by certified third-party contractors, in compliance with the Xiamen Environmental Protection Bureau’s requirements. This management approach ensures that waste is disposed of in an environmentally responsible and safe manner, allowing us to both benefit economically and uphold our commitment to environmental protection.

Waste Generation and Handling Situation at the Xiamen Factory										
Components of waste composition	Hazardous / non-hazardous	Leaving								
Year		2023			2024			2025		
Item		Generation of waste (tonnes)	Subtotal	Processing method	Generation of waste (tonnes)	Subtotal	Processing method	Generation of waste (tonnes)	Subtotal	Processing method
Waste circuit board edge	Harmful	1.50	1.50	Incineration (including energy recovery)	1.237	1.237	Incineration (including energy recovery)	0.33	0.33	Recycling and reusing
Waste oil		0.15	0.33	Incineration (excluding energy recovery)	0	0	-	0	0.17	Prepared for reuse
Used cleaning agent containers		0.15			0			0.17		
Cleaning cloth		0.03			0			0		
Used chemical containers		0.04	0.04	Prepared for reuse	0.092	0.092	Prepared for reuse	0	0	-
Activated carbon		0.28	0.28	Buried	0	0	-	0.38	0.38	Incineration (excluding energy recovery)
SMD parts tray	Harmless	0.76	0.76	Incineration (including energy recovery)	0.984	0.984	Incineration (including energy recovery)	0.3	0.3	Temporary On-site Storage
Electronic products		0.65	3.95	Recycling and reusing	0	1.956	Recycling and reusing	0	1.09	Recycling and reusing
Cardboard box		1.80			1.46			1.09		
Plastic		1.50			0.5			0		
Total		6.86			4.269			1.97		

Note:

1. All waste weights are expressed in metric tons.
2. Types of recovery operations include preparation for reuse, recycling, and other recovery operations.
3. The waste disposal method adopted in 2025 was incineration without energy recovery.
4. “Off-site” refers to locations outside the reporting organization’s physical boundaries or administrative control.

Appendix

Appendix I: GRI Sustainability Reporting Standards (GRI Standards) Reference Table

Declaration of use	Clientron Corp. has referenced the information provided in the GRI Standards for the period from January 1, 2024 to December 31, 2024, in line with the GRI Standards.
Using the GRI 1	GRI 1: Foundation 2021
Applicable to GRI Sector Standard	N/A

GRI Standards Category/Topic	Number	GRI Standards Disclosure Content	Corresponding section	Page number	Abbreviated/Note
1. Organizational and Reporting Practices					
GRI 2 General Disclosures 2021	2-1	Organization Details	2.1 About Clientron	20	
	2-2	Entities included in corporate sustainability reporting	About this report	2	
	2-3	Reporting period, frequency, and contact person	About this report	3	
	2-4	Information Restructuring	About this report	2	
	2-5	External guarantee/confirmation	About this report	2	
2. Activities and Workers					
GRI 2 General Disclosures 2021	2-6	Business operations, value chain, and other commercial relationships	2.1 About Clientron 4.1 Product Quality Management	26 76	
	2-7	Staff	3.1 Talent development	53	
	2-8	Workers who are not employees	3.1 Talent development	53	
3. Governance					
GRI 2 General Disclosures 2021	2-9	Governance structure and makeup	2.2 Integrity in governance	28	
	2-10	Nomination and selection of the highest governing entity	2.2 Integrity in governance	30	
	2-11	Chairperson of the highest governing entity f	2.2 Integrity in governance	30	
	2-12	The highest governing entity's role in overseeing impact management	1.1 Clientron Moving Towards Sustainability	7	
	2-13	The person responsible for impact management	1.1 Clientron Moving Towards Sustainability	7	
	2-14	The highest governing entity's role in sustainability reporting	1.1 Clientron Moving Towards Sustainability	7	
	2-15	Conflict of interests	2.2 Integrity in governance	34	
	2-16	Critical communication events	2.2 Integrity in governance	34	
	2-17	Collective intelligence of the highest governing entity	2.2 Integrity in governance	38	
	2-18	Performance evaluation of the highest governing entity	2.2 Integrity in governance	39	
	2-19	Compensation policy	2.2 Integrity in governance	35	
	2-20	Compensation determination workflow	2.2 Integrity in governance	36	
	2-21	Annual total compensation ratio	3.2 Employee Welfare	61	
4. Strategies, Policies, and Practice					
GRI 2 General Disclosures 2021	2-22	Declaration on Sustainable Development Strategy	A message from the Chairman	4	
	2-23	Policy commitments	2.2 Integrity in governance	40	
	2-24	Embedding policy commitments	2.2 Integrity in governance	40	
	2-25	Procedures to remedy negative impacts	2.2 Integrity in governance	40	
	2-26	Mechanisms for seeking advice and expressing concerns	2.4 Regulatory compliance and management	47	
	2-27	Regulatory Compliance	2.4 Regulatory compliance and management	48	
	2-28	Membership eligibility in industry associations	2.1 About Clientron	23	
5. Stakeholder engagement					
GRI 2 General Disclosures 2021	2-29	Stakeholder Engagement Strategy	1.2 Stakeholder communication	8	
	2-30	Collective agreement	3.2 Employee Welfare	61	

Material topic

GRI Number	Topic	GRI Sector Standard Ref. No.	Number	GRI Standards Disclosure Content	Corresponding section	Page number	Abbreviated/Note
GRI 3: Material topic 2021	Management guidelines	-	3-1	The process of determining material topic	1.3 Identification of material topics	11	
GRI 3: Material topic 2021	Management guidelines	-	3-2	List of material topics	1.3 Identification of material topics	13	
Material topic: Economic performance							
GRI 3: Material topic 2021	Management guidelines	-	3-3	Material topic management	2.1 About Clientron	16	
GRI 201	Economic Performance Topic Disclosures 2016	-	201-1	Direct economic value generated and distributed	2.1 About Clientron	25	
		-	201-2	Financial implications and other risks and opportunities due to climate change	2.3 Climate risk emergency preparedness	42	
		-	201-3	Defined benefit plan obligations and other retirement plans	3.2 Employee Welfare	62	
		-	201-4	Financial assistance received from government	2.1 About Clientron	25	
Material topic: Employment relations							
GRI 3: Material topic 2021	Management guidelines	-	3-3	Material topic management	3.1 Talent development	50	
GRI 401	Disclosure on Labor/ Management Relations Topic 2016	-	401-1	New hires and departing employees	3.1 Talent development	54	
		-	401-2	Benefits offered to full-time employees (excluding casual or part-time employee)	3.2 Employee Welfare	63	
		-	401-3	Maternity leave	3.2 Employee Welfare	64	
Material topic: Training and education							
GRI 3: Material topic 2021	Management guidelines	-	3-3	Material topic management	3.1 Talent development	51	
GRI 404	Disclosure on Training and Education Topic 2016	-	404-1	Average annual training hours per employee	3.1 Talent development	58	
		-	404-2	Program to enhance employee skills and provide transition support	3.1 Talent development	58	
		-	404-3	Percentage of employees who regularly undergo performance and career development reviews	3.1 Talent development	59	
Material topic: Energy							
GRI 3: Material topic 2021	Management guidelines	-	3-3	Material topic management	5.1 Energy Management	91	
GRI 302	Management of Material Topics 2016	-	302-1	Energy Consumption within the Organization	5.1 Energy Management	92	
		-	302-2	Energy Consumption outside the Organization	-		Information Not Readily Available
		-	302-3	Energy Intensity	5.1 Energy Management	92	
		-	302-4	Reduction of Energy Consumption	5.1 Energy Management	93	
		-	302-5	Reductions in Energy Requirements of Products and Services	5.1 Energy Management	93	

*Customized Topic	Number	GRI Standards Disclosure Content	Corresponding section	Page number	Abbreviated/Note
***Innovation and R&D**					
GRI 3 Innovation and R&D Management Approach	3-3	Material topic management	2.1 About Clientron	17	

Other Topics Revealed

GRI Number	Number	GRI Standards Disclosure Content	Corresponding section	Page number	Abbreviated/Note
Guidelines for Specific Topics: 200 Series (Economic Topic)					
Market position					
GRI 202 Disclosure on Market Presence 2016	202-1	The ratio of standard salaries for entry-level employees of different genders to the local minimum wage	3.2 Employee Welfare	60	
	202-2	The proportion of local residents employed in senior management team	3.1 Talent development	57	
Indirect economic impact					
GRI 203 Disclosure on Indirect Economic Impacts 2016	203-1	The development and impact of investments in and support services for infrastructure	3.4Social Impact and Community Engagement	73	

	203-2	Significant indirect economic impact	3.4Social Impact and Community Engagement	73	
Procurement practice					
GRI 204 Disclosure on Procurement Practices 2016	204-1	Percentage of procurement spending from local suppliers	4.2 Supply chain management	86	
Anti-corruption					
GRI 205 Disclosure on Anti-corruption 2016	205-1	Operational sites that have undergone corruption risk assessments	2.4 Regulatory compliance and management	46	
	205-2	Communication and training on anti-corruption policies and procedures	2.4 Regulatory compliance and management	47	
	205-3	Confirmed cases of corruption and the actions taken in response	2.4 Regulatory compliance and management	47	
Anti-competitive practices					
GRI 206 Disclosure on Anti-competitive Behavior 2016	206-1	Legal actions against anti-competitive, anti-trust, and monopolistic practices	2.4 Regulatory compliance and management	48	
Tax					
Disclosure on Tax Management 2019	207-1	Taxation policy	2.1 About Clientron	27	
	207-2	Taxation Governance, Oversight, and Risk Management	2.1 About Clientron	27	
	207-3	Stakeholder communication and management on tax-related matters	2.1 About Clientron	27	
GRI 207	207-4	Country Report	-		Not applicable
Guidelines for Specific Topics: 300 Series (Environmental Topic)					
Material					
GRI 301 Disclosure on Materials 2016	301-1	The weight or volume of the materials used	5.4 Material management	96	
	301-2	Using recycled and reused materials	5.4 Material management	96	
	301-3	Recycled products and their packaging materials	-	-	Not applicable
Water and Discharged Water					
GRI 303 Disclosure on Water and Effluent Management 2018	303-1	The influence of shared water resources on each other	5.2 Water Resources Management	94	
	303-2	Management of impacts related to water discharge	5.2 Water Resources Management	95	
GRI 303 Disclosure on Water and Effluent 2018	303-3	Water intake	5.2 Water Resources Management	94	
	303-4	Water discharge	5.2 Water Resources Management	94	
	303-5	Water consumption	5.2 Water Resources Management	94	
Biodiversity					
GRI 304 Disclosure on Biodiversity 2016	304-1	The organization’s operational sites or their surrounding areas are located in environmentally protected areas or other areas of high biodiversity value	-	-	Our company’s operational sites are not located in any national protected areas or wildlife habitats
	304-2	Significant impact on biodiversity from activities, products, and services	-	-	
	304-3	Protected or rehabilitated habitat	-	-	
	304-4	Species listed in the IUCN Red List and national conservation registry that are impacted by operational activities in their habitats	-	-	
Emissions					
GRI 305 Disclosure on Emissions 2016	305-1	Direct (Scope 1) greenhouse gas emissions	5.3 Greenhouse gas emissions management	94	
	305-2	Energy indirect (Scope 2) greenhouse gas emissions	5.3 Greenhouse gas emissions management	94	
	305-3	Other indirect (Scope 3) greenhouse gas emissions	5.3 Greenhouse gas emissions management	94	
	305-4	Greenhouse gas emission intensity	5.3 Greenhouse gas emissions management	94	
	305-5	Reduction of greenhouse gas emissions	5.1 Energy Management	93	
	305-6	Emissions of ozone-depleting substances (ODS)	-	-	It does not use ozone-depleting substances (ODS), and there are no nitrogen oxide (NOx), sulfur oxide (SOx), or other significant gas emissions
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other notable gas emissions	-	-	
Waste					
GRI 306	306-1	Generation of waste and its significant associated impacts	5.5 Waste management	97	

Disclosure on Waste Management 2020	306-2	Management of significant impacts related to waste	5.5 Waste management	97	
GRI 306 Disclosure on Waste 2020	306-3	Generation of waste	5.5 Waste management	97	
	306-4	Disposal and transfer of waste	5.5 Waste management	97	
	306-5	Direct disposal of waste	5.5 Waste management	97	
GRI 306 Disclosure on Effluents and Waste 2016	306-3	Severe leak	5.5 Waste management	97	
Supplier environmental evaluation					
GRI 308 Disclosure on Supplier Environmental Assessment 2016	308-1	Use standard environmental criteria to screen new suppliers	4.2 Supply chain management	86	
	308-2	The negative environmental impacts in the supply chain and the actions taken to address them	4.2 Supply chain management	86	
Guidelines for Specific Topics: 400 Series (Social Topic)					
Labor-Management relations					
GRI 402 Disclosure on Labor/Management Relations 2016	402-1	The shortest notice period for operational changes	3.2 Employee Welfare	62	
Occupational Safety and Health					
GRI 403 Disclosure on Occupational Health and Safety Management 2018	403-1	Occupational Safety and Health Management System	3.3 Workplace Health and Safety	65	
	403-2	Hazard identification, risk assessment, and accident investigation	3.3 Workplace Health and Safety	66	
	403-3	Occupational health services	3.3 Workplace Health and Safety	70	
	403-4	Worker participation, consultation, and communication on occupational safety and health	3.3 Workplace Health and Safety	65	
	403-5	Training for communication on occupational safety and health	3.3 Workplace Health and Safety	68	
	403-6	Promoting the health of workers	3.3 Workplace Health and Safety	70	
	403-7	Preventing and mitigating the impact of occupational safety and health issues directly related to business relationships	3.3 Workplace Health and Safety	68	
GRI 403 Disclosure on Occupational Health and Safety 2018	403-8	Workers encompassed by the Occupational Safety and Health Management System	3.3 Workplace Health and Safety	65	
	403-9	Occupational injury	3.3 Workplace Health and Safety	73	
	403-10	Occupational illness	3.3 Workplace Health and Safety	73	
Workforce diversity and equal opportunity					
GRI 405 Disclosure on Diversity and Equal Opportunity 2016	405-1	Diversity in governing entity and among employees	3.1 Talent development	56	
	405-2	The ratio of basic salary and compensation between female and male	3.2 Employee Welfare	60	
Non-discrimination					
GRI 406 Disclosure on Non-discrimination 2016	406-1	Incident of discrimination and the corrective actions taken by the organization	2.4 Regulatory compliance and management	48	
Freedom of association and collective bargaining					

GRI 407 Disclosure on Freedom of Association and Collective Bargaining 2016	407-1	Operations sites or suppliers that may face risks related to freedom of association and collective bargaining	2.4 Regulatory compliance and management	48	
Child labor					
GRI 408 Disclosure on Child Labor 2016	408-1	Major risk of child labor use in operation site and supplier	2.4 Regulatory compliance and management	48	
Forced or Coerced Labor					
GRI 409 Disclosure on Forced or Compulsory Labor 2016	409-1	Operation sites and suppliers with a high risk of forced and coerced labor incidents	2.4 Regulatory compliance and management	48	
Security practices					
GRI 410 Disclosure on Security Practices 2016	410-1	Security guard receive training on human rights policies or procedures	3.1 Talent development	59	
Indigenous peoples' rights					
GRI 411 Disclosure on Rights of Indigenous Peoples 2016	411-1	There is incident of violation of indigenous rights	There is no incident of violation of indigenous rights		Not applicable
Local community					
GRI 413 Disclosure on Local Communities 2016	413-1	Engaging with the local community, conducting impact assessments, and operational activities of development plan	3.4Social Impact and Community Engagement	73	
	413-2	Operational activities with a substantial real or potential negative impact on the local community	3.4Social Impact and Community Engagement	73	
Supplier social evaluation					
GRI 414 Disclosure on Supplier Social Assessment 2016	414-1	Use standard social criteria to screen new suppliers	4.2 Supply chain management	86	
	414-2	The negative social impacts in the supply chain and the actions taken to address them	4.2 Supply chain management	86	
Public policy					
GRI 415 Disclosure on Public Policy 2016	415-1	Political Contribution	-	-	Not disclosed
Customer Health and Safety					
GRI 416 Disclosure on Customer Health and Safety 2016	416-1	Evaluate the impact of product and service categories on health and safety	4.1 Product Quality Management	78	
	416-2	Incident involving the violation of health and safety regulations for products and services	4.1 Product Quality Management	78	
Marketing and labeling					
GRI 417 Disclosure on Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	4.1 Product Quality Management	83	
	417-2	Incident of not following regulations on product and service information and labeling	4.1 Product Quality Management	83	
	417-3	Incident of not following regulations on marketing and communication	Not applicable, so it is not disclosed	-	Not applicable
Customer privacy					
GRI 418 Disclosure on Customer Privacy 2016	418-1	Confirmed complaints of violations of customer privacy or loss of customer data	4.1 Product Quality Management	84	

Appendix 2: TCFD Climate-related Financial Disclosures

Item	Corresponding section	Page number
1. Describe the oversight and governance by the board of directors and management regarding climate-related risks and opportunities.	2.3Climate risk emergency preparedness	42
2. Describe how the identified climate-related risks and opportunities impact the company's operations, strategy, and financial performance over the short-term, mid-term, and long-term.	2.3Climate risk emergency preparedness	42
3. Describe the financial impacts of extreme climate events and actions taken to address them.	2.3Climate risk emergency preparedness	42
4. Describe how the process of identifying, assessing and managing climate risks is integrated into the overall risk management system.	2.3Climate risk emergency preparedness	42
5. When using scenario analysis to assess the resilience to climate change risks, the used scenarios, parameters, assumptions, analysis factors, and key financial impacts should be explained.	-	
6. If there is a plan in place to address climate-related risk management, please provide details on the plan's content, as well as the indicators and targets used to identify and manage both physical and transition risks.	-	
7. If using an internal carbon pricing system as a planning tool, the basis for setting the price should be explained.	-	
8. If climate-related targets have been set, please provide information on the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress made. If carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, please explain the source and quantity of the carbon reduction credits or the number of renewable energy certificates (RECs).	-	
9. Greenhouse gas inventory and confirmation. (Tables 1-1 and 1-2)	1-1 Greenhouse Gas Inventory and Assurance Status for the Past Two Year	104

● 1-1 Greenhouse gas inventory and confirmation

Company profile	According to the requirements for listed companies' sustainable development roadmap, at least the following should be disclosed
□ Companies with a capital of over NT$10 billion, the steel industry, the cement industry □ Companies with a capital between NT$5 and 10 billion ■ Companies with a capital under NT$5 billion	■ Parent company's individual inventory □ Consolidated financial report of subsidiaries inventory □ Parent company's individual confirmation □ Consolidated financial reporting of subsidiaries confirmation

1-1-1 Greenhouse gas inventory data

Provide the greenhouse gas emissions (tonnes of CO_2e), the intensity (tonnes of CO_2e per million NTD), and the coverage of the data for the last two years.

Site / Item	Taipei Headquarters		Xiamen Factory	
	2024	2025	2024	2025
Scope 1: Total gas emissions (tonnes of CO_2e)	35.2528	164.1359	31.72	27.1667
Scope 1: Intensity (tonnes of CO_2e per million NTD)	0.0418	0.2193	0.0376	0.0363
Scope 2: Total gas emissions (tonnes of CO_2e)	215.5123	188.6990	700.73	511.1864
Scope 2: Intensity (tonnes of CO_2e per million NTD)	0.2554	0.2522	0.8305	0.6833

Note 1: Direct emissions (Scope 1, i.e., direct emissions from sources owned or controlled by the company), energy indirect emissions (Scope 2, i.e., indirect emissions from the generation of purchased electricity, heat, or steam), and other indirect emissions (Scope 3, i.e., emissions that are a consequence of the activities of the company, which is not indirect emissions of energy, but occur from sources not owned or controlled by the company).

Note 2: The scope of direct emissions and energy indirect emissions data should be handled according to the schedule specified in Article 4-1, Paragraph 2 of the "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" (hereinafter referred as the Regulations). Other indirect emissions information may be voluntarily disclosed.

Note 3: Greenhouse Gas Inventory Standard: ISO 14064-1 published by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions is calculated based on turnover (NT$ million) 2025: $748.162、2024: $843.767 million.

1-1-2 Greenhouse gas confirmation data

Describe the assurance status for the two most recent fiscal years, including the scope of assurance, assurance provider, assurance standards, and assurance conclusion.

Scope of confirmation	2025 emissions (tonnes of CO_2e)		Verification institution	Explanation of the verification status	Verification opinion/ conclusion
Taipei Headquarters	Scope 1: Direct greenhouse gas emissions	164.1359	URS Taiwan Ltd.	ISO 14064-3:2018 provides reasonable assurance for limited assurance/reasonable assurance categories one and two	Unreserved conclusion/ opinion
	Scope 2: Indirect greenhouse gas emissions	188.6990			
	Total	352.8349			
Xiamen Factory	Scope 1: Direct greenhouse gas emissions	27.1667	SGS-CSTC Standards Technical Services Co., Ltd. Xiamen Branch	To be supplemented.	To be supplemented.
	Scope 2: Indirect greenhouse gas emissions	511.1864			
	Total	538.3531			

Note 1: It should be processed in accordance with the schedule specified in Article 4-1, Paragraph 3 of the Regulations.
Note 2: The confirmation institution should comply with the sustainability report confirmation requirements set by the Taiwan Stock Exchange Corporation and the Taipei Exchange.
Note 3: Please refer to the best practice examples on the website of the Corporate Governance Center of the Taiwan Stock Exchange Corporation for the relevant content.
Note 4: The greenhouse gas inventory data for the Xiamen Factory is still being compiled and calculated. Once this process is complete, the information will be included in the 2025 sustainability report.

● 1-2 Targets, strategies, and specific action plans for greenhouse gas reduction

Company profile	According to the requirements for listed companies' sustainable development roadmap, at least the following should be disclosed
□ Companies with a capital of over NT$10 billion, the steel industry, the cement industry □ Companies with a capital between NT$5 and 10 billion ■ Companies with a capital under NT$5 billion	□ Reveal the reduction target, strategy, and specific action plan from the previous year in 2025 □ Reveal the reduction target, strategy, and specific action plan from the previous year in 2026 ■ Reveal the reduction target, strategy, and specific action plan from the previous year in 2027

Strategy for greenhouse gas reduction

1. Save energy by turning off unnecessary power.
2. Replace energy-consuming equipment.
3. Implement the ISO 50001 energy management system.

Greenhouse gas reduction target

Short-term Targets	Mid-term Targets	Long-term Targets
➢ Carbon emissions will be reduced by 3% in 2025.	➢ Carbon emissions will be reduced by 10% in 2030.	➢ Achieve net-zero carbon emissions by 2050.

Progress on achieving reduction targets in 2024

Energy and greenhouse gas emissions reduction	2023 has been designated as the baseline year for greenhouse gas inventory, and it is anticipated that the progress in greenhouse gas emission reduction will be evaluated in 2024. The Taipei Headquarters emitted 250.7651 tons of carbon in 2024, which is 2.6574 tons less than in 2023, representing a 1% reduction. In 2025, total greenhouse gas emissions increased compared with the previous two years, primarily due to the inclusion of additional Scope 3 emission categories in the GHG inventory.

Note 1: It should be processed in accordance with the schedule specified in Article 4-1, Paragraph 4 of the Regulations.
Note 2: The baseline year should be the year in which the inventory survey is completed based on the consolidated financial reporting boundaries. For example, according to Paragraph 2 of Article 4-1 of the Regulations, companies with a capital of NT$10 billion or more should complete the inventory survey of 2024 consolidated financial report by 2025, so the baseline year is 2024. If the company has completed the consolidated financial report inventory survey earlier, the earlier year can be used as the baseline year, and the data of the baseline year can be calculated based on the average value of a single year or multiple years.

Note 3: Please refer to the best practice examples on the website of the Corporate Governance Center of the Taiwan Stock Exchange Corporation for the relevant content.

Appendix 3: SASB Sustainability Accounting Standards Reference Table

<table>
<tr><th colspan="6">Industry sector: Technology and Communications/Hardware</th></tr>
<tr><th>Reveal the topic</th><th>Indicator number</th><th>Disclosure indicator</th><th>Disclosure of information in 2025</th><th>Correspondence between report content sections</th><th>Page number</th></tr>
<tr><td>Product Safety</td><td>TC-HW-230a.1</td><td>Methods for identifying and addressing product data security risks</td><td>Clientron identifies and manages product data security risks through product design, a hardware-based root of trust, data encryption, endpoint multi-factor authentication, and centralized management. For further information, please refer to “Product Data Security and Cybersecurity-by-Design.”</td><td>4.1Product Quality Management</td><td>76</td></tr>
<tr><td>Workforce Diversity and Inclusiveness</td><td>TC-HW-330a.1</td><td>The percentage of gender and racial/ethnic representation among (1) manager, (2) technician, and (3) all other employees</td><td>● Taipei headquarters
<table>
<tr><th>Employee Category</th><th>Percentage of Male Employees</th><th>Percentage of Female Employees</th></tr>
<tr><td>Management</td><td>58.33%</td><td>41.67%</td></tr>
<tr><td>Technical Personnel</td><td>12.50%</td><td>87.50%</td></tr>
<tr><td>All Employees</td><td>59.12%</td><td>40.88%</td></tr>
</table>
● Xiamen Factory
<table>
<tr><th>Employee Category</th><th>Percentage of Male Employees</th><th>Percentage of Female Employees</th></tr>
<tr><td>Management</td><td>62%</td><td>38%</td></tr>
<tr><td>Technical Personnel</td><td>80%</td><td>20%</td></tr>
<tr><td>Non-management Employees</td><td>25%</td><td>75%</td></tr>
<tr><td>All Employees</td><td>32.79%</td><td>67.21%</td></tr>
</table>
For further details, please refer to “Employee Profile.”</td><td>3.1 Talent development</td><td>50</td></tr>
<tr><td rowspan="4">Product Lifecycle Management</td><td>TC-HW-410a.1</td><td>Percentage of income-segmented products that contain IEC 62474 declarable substances</td><td>All thin client products comply with IEC 62474 requirements and accounted for 67.69% of the Company’s annual revenue.</td><td>4.1Product Quality Management</td><td>76</td></tr>
<tr><td>TC-HW-410a.2</td><td>The percentage of products that meet the EPEAT registration or equivalent requirements (based on revenue)</td><td>The following three thin client models have achieved EPEAT Bronze registration and collectively accounted for approximately 8.5% of product revenue
- UA2 N260
- UA3 N370
- UA7 N700</td><td>-</td><td></td></tr>
<tr><td>TC-HW-410a.3</td><td>The percentage of products that meet ENERGY STAR® standard (based on revenue)</td><td>The following UltrArmor proprietary-brand models have obtained ENERGY STAR 9.0 certification and collectively accounted for 8.7% of product revenue
- UA2 N260
- UA3 N370
- UA7 N700
- UA9 TC156-AN
- UA10 TC238-JL</td><td>4.1Product Quality Management</td><td>76</td></tr>
<tr><td>TC-HW-410a.4</td><td>Weight and percentage of discarded products and recycled electronic waste</td><td>Weight of End-of-Life Products and Electronic Waste Collected, and Percentage Recycled
Clientron’s products are sold in the business-to-business (B2B) market. As the Company does not currently operate an end-of-life product take-back or recycling program, this disclosure is not applicable.</td><td>-</td><td></td></tr>
<tr><td>Supply chain management</td><td>TC-HW-430a.1</td><td>The percentage of (a) all suppliers and (b) high-</td><td>Given the characteristics of the Company’s supply chain, Clientron has not yet adopted the</td><td>-</td><td></td></tr>
</table>

		risk (conflict minerals) suppliers at the tier 1 that have passed the Responsible Business Alliance (RBA) Validated Audit Process (VAP) or a comparable process	Responsible Business Alliance (RBA) audit framework. Its supply chain management framework currently follows the requirements of ISO 9001 and ISO 45001. In 2025, Clientron conducted business with a total of 186 suppliers, all of which underwent supplier assessments, representing a 100% assessment completion rate. No non-compliant suppliers were identified.		
	TC-HW-430a.2	The non-compliance rate of (1) the Responsible Business Alliance (RBA) Validated Audit Process (VAP) or equivalent procedure of tier 1 suppliers, and (2) the relevant corrective action rate for (a) priority non-conformities and (b) other non-conformities		-	
Tracing the source of the raw materials	TC-HW-440a.1	Description of risk management measures for the use of key contentious raw materials	Clientron is committed to the responsible sourcing of minerals and does not use conflict minerals. The Company requires suppliers to conduct mineral source due diligence and communicate the relevant requirements to their upstream suppliers, thereby strengthening supply chain management. Clientron has also incorporated halogen-free PCBs and lead-free manufacturing processes into product design and production. Where requested by customers, the Company obtains conflict-free mineral declarations for specified components to mitigate raw material-related risks. For further information, please refer to the “Conflict-Free Minerals Declaration.”	4.2 Supply chain management	86

<table>
<tr><th>Number</th><th>Performance indicator</th><th>Disclosure of information in 2025</th><th>Corresponding section</th><th>Page number</th></tr>
<tr><td>TC-HW-000.A</td><td>Number of production units by product category</td><td>Thin client shipments totaled approximately 78,992 units.
POS product shipments totaled approximately 4,185 units.
Automotive electronics product shipments totaled approximately 12,545 units.</td><td>4.1Product Quality Management</td><td>76</td></tr>
<tr><td>TC-HW-000.B</td><td>The area where the production equipment is located</td><td>Clientron’s Taipei headquarters has approximately 290 ping (approximately 959 square meters) of office space. The Xiamen Plant occupies a site area of approximately 5,895.60 square meters, with a total gross floor area of 13,935.94 square meters. The five-story production and office building has a floor area of approximately 12,126 square meters. The Company’s principal manufacturing activities are concentrated at the Xiamen Plant. The PCBA production area on the first floor and the system assembly area on the third floor each cover approximately 2,700 square meters, totaling approximately 5,400 square meters.</td><td>4.1Product Quality Management</td><td>76</td></tr>
<tr><td>TC-HW-000.C</td><td>Percentage of production from self-owned facilities</td><td><table>
<tr><th>Product Category</th><th>Percentage Produced at Company-Owned Facilities</th><th>Percentage of Outsourced Production</th></tr>
<tr><td>Thin Client</td><td>71.27%</td><td>28.73%</td></tr>
<tr><td>POS Products</td><td>100%</td><td>0%</td></tr>
<tr><td>Automotive Electronics Products</td><td>100%</td><td>0%</td></tr>
<tr><td colspan="3">Notes:
1. Total Thin Client production amounted to 78,992 units, of which 56,290 units were manufactured at Company-owned facilities and 22,702 units were produced by contract manufacturers.
2. POS and automotive electronics products were assembled entirely at Company-owned facilities.</td></tr>
</table></td><td>4.1Product Quality Management</td><td>76</td></tr>
</table>

Appendix 4: Sustainable Disclosure Indicators of the Financial Supervisory Commission - Computer and Peripheral Equipment Industry

Number	Indicator	Indicator type	Unit	Annual disclosure of information	Corresponding section structure	Page number
I	Total energy consumption, percentage of purchased electricity, and renewable energy utilization rate	Quantification	Gigajoules (GJ), percentage (%)	In 2025, total energy consumption at the Taipei Headquarters amounted to 2,153.8676 GJ, of which electricity consumption accounted for 1,454.6376 GJ, or 67.54% of total energy consumption. Total energy consumption at the Xiamen Plant was 3,572.4820 GJ, of which electricity consumption accounted for 3,468.2832 GJ, or 97.08% of total energy consumption. The Company did not use renewable energy during the reporting year.	5.1Energy Management	91
II	Total water intake and total water consumption	Quantification	Cubic meter (m^3)	In 2025, total water withdrawal at the Taipei Headquarters was 2.61 cubic meters, with no water consumption recorded. At the Xiamen Plant, total water withdrawal and total water consumption were both 4.74 cubic meters.	5.3Water Resources Management	94
III	The weight of hazardous waste generated and the percentage of recycle	Quantification	Tonnes (t), percentage (%)	In 2025, the Company generated a total of 1.97 metric tons of hazardous waste, achieving a recycling rate of 100%. All hazardous waste was collected and professionally treated by qualified waste management service providers.	5.5Waste management	97
IV	Explain the categories of occupational accidents, the number of incidents, and ratio	Quantification	Ratio (%), number	No occupational accidents occurred in 2025. The number and rate of occupational accidents were both zero, with no fatalities, disabilities, or other work-related injuries recorded. Both the Severity Rate (SR) and Frequency Rate (FR) of disabling injuries were zero.	3.3Workplace Health and Safety	65
V	Disclosure of product lifecycle management The weight of discarded products and electronic waste, and the percentage of recycling (Note 1)	Quantification	Tonnes (t), percentage (%)	No end-of-life products were disposed of in 2025. All electronic waste was professionally treated by qualified waste management service providers, with none reused or recycled. (1) Collection and Recycling of End-of-Life Products: The Company operates under a B2B business model, with its equipment owned and managed by corporate customers worldwide. Accordingly, the Company did not directly collect any end-of-life products in 2025. (2) On-site Electronic Waste Management and Recycling: In 2025, all electronic waste generated from the Company's R&D and production activities was entrusted to professional environmental service providers that are ISO 14001-certified or approved by the competent government authorities for collection and treatment.	-	
VI	Description of risk management associated with the use of critical materials	Qualification description	Not applicable	Clientron is committed to neither supporting nor using tin (Sn), tantalum (Ta), tungsten (W), gold (Au), or other minerals sourced from mines in the Democratic Republic of the Congo and adjoining countries that are associated with armed conflict, illegal mining, or poor working conditions—commonly referred to as "conflict minerals." For further information, please refer to the "Conflict-Free Minerals Declaration."	4.2 Supply chain management	86
VII	Total monetary losses due to legal proceedings related to the anti-competitive practices	Quantification	News on currency	No incidents of non-compliance with laws and regulations governing anti-competitive behavior occurred during the reporting year.	2.4Regulatory compliance and management	46
VIII	Main product output by product type	Quantification	Source depends on the type of product	• Thin Client product shipments: approximately 78,992 units • POS product shipments: approximately 4,185 units • Vehicle Electronics product shipments: approximately 12,545 units	4.1Product Quality Management	76

Note 1: It includes the sale of by-products or other recycling/processing, and relevant explanations should be provided.

Appendix 5: Independent Accountants' Limited Assurance Report

Evershine CPAs Firm

International Association of Practising Accountants

Add：6F., No.378, Changchun Rd., Taipei 10487, Taiwan (R.O.C.)

Tel:886-22717-0515 Fax:886-22717-0696 http://www.evershinecpa.com

Independent Validation Opinion Report

會計師有限確信報告

To: [Clientron Management]

公信電子股份有限公司 公鑒

Scope and Objectives

服務範圍與目的

We have been engaged by [Clientron] to provide independent validation of the information related to water, energy, and Scope 1 and Scope 2 carbon emissions as reported in the 2025 [Clientron] ESG Report. Our responsibility is to express an independent validation opinion based on our review in accordance with the AA1000 Assurance Standard (AA1000AS v3), ensuring compliance with Criterion 4.9.2.1 for Corporate Environmental Performance Reporting.

本會計師受公信電子股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司民國 114 年度永續報告書所報導之水、能源及溫室氣體範疇一與範疇二環境數據執行確信程序。本會計師基於 AA1000 保證標準(AA1000AS v3)對 貴公司依 4.9.2.1 要求所選定之環境數據，作成未存有重大不實表達取得有限確信之結論。

Responsibilities

管理階層之責任

The management of [Clientron] is responsible for the preparation and presentation of the ESG report. Our responsibility is to express an independent opinion on the report based on our validation procedures performed in accordance with the AA1000AS, focusing on verifying each environmental aspect, including water, energy, and greenhouse gas emissions, as required by Criterion 4.9.2.1.

貴公司管理階層之責任係編製永續報告書及溫室氣體內部報告，包含 4.9.2.1 要求

所選定之環境數據。本會計師之責任係依照 AA1000 保證標準 (AA1000AS v3)規劃及執行有限確信案件，基於所選定之環境數據取得有限確信，並作成有限確信之結論。

Assurance Standard

確信準則

Our validation was conducted in accordance with the AA1000 Assurance Standard (AA1000AS v3), focusing on the principles of inclusivity, materiality, responsiveness, and impact, while ensuring compliance with the specific requirements of Criterion 4.9.2.1.

依照 AA1000 保證標準 (AA1000AS v3)，本有限確信案件審核包括 貴公司報告編製範疇、重大性適用、環境數據資料使用者回應以及影響，環境數據是否符合 4.9.2.1 要求。

Methodology

審核方法

Our validation procedures included, but were not limited to:

- Reviewing the 2025 [Clientron] ESG Report and associated documentation related to water usage, energy consumption, and Scope 1 and Scope 2 carbon emissions.

- Performing analytical procedures and evaluating the consistency of the reported information with our understanding of the company and the industry, ensuring that each environmental aspect is verified as per Criterion 4.9.2.1.

本有限確信案件程序包括：

核閱 貴公司民國 114 年度永續報告書及報告所報導之水、能源及溫室氣體範疇一與範疇二環境數據。

執行報導兩個連續年度數據分析，核閱依據環境數據之報導是否符合 4.9.2.1 要求。

Conclusion

結論

The reports adequately represent the material sustainability issues pertinent to [Clientron]'s water usage, energy consumption, and Scope 1 and Scope 2 carbon emissions. Our verification confirms that no material issues have been overlooked or understated.

貴公司民國 114 年度永續報告書及報告所報導之水、能源及溫室氣體範疇一與二環境數據經本會計師執行有限確信程序，未存有重大不實表達。

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the information on water, energy, and Scope 1 and Scope 2 carbon emissions in the 2024 [Clientron] ESG Report does, in all material respects, adhere to the AA1000 Account Ability Principles. Our opinion is given with the reported information and in compliance with Criterion 4.9.2.1 requirements.

經本會計師執行有限確信程序，所選定之水、能源及溫室氣體範疇一與二環境數據環境數據未存有重大不實表達。依照 AA1000 保證標準 (AA1000AS v3)本會計師業已確信竣事，並依據結果出具有限確信報告。

[Signature]

[Judy Wang]

[CPA]

[Evershine CPAs Firm]

[June 12, 2026]