Sea Sonic Electronics

2024 SUSTAINABILITY REPORT

Seasonic® | 50 YEARS 50 Years of excellence

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INTRODUCTION

About this Report

This report is the second sustainability report published by Sea Sonic Electronics Co., Ltd. (Taiwan OTC stock code: 6203, hereinafter referred to as "Sea Sonic Electronics"). The chapters of the report are organized around the themes of [Sustainable Operations], [Corporate Governance], [Product Services], [Sustainable Supply], [Eco-Friendliness], [Climate Actions], [Employee Care], and [Social Prosperity]. Various information is also disclosed simultaneously on the company's website to facilitate two-way communication with internal and external stakeholders. Through the concrete action of publishing this report, we aim to demonstrate our commitment to sustainable development and continuous improvement.

Reporting Period

The reporting period for this report covers January to December 2024. To ensure completeness and comparability, some sections include information from prior to 2024 and recent updates from 2025, with explanatory notes provided in those sections.

Publication date of this report	Reporting frequency	Coverage period for this report	Publication date of the next report
June 2025	Annually	January 1, 2024 to December 31, 2024	June 2026

Guidelines Followed

Sea Sonic Electronics Co., Ltd. follows the "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by Tpex Listed Companies" as published by the Taipei Exchange, adhering to the Global Reporting Initiative's GRI Standards (2021 edition, with the relevant GRI sector standards yet to be released). The Company also refers to the Sustainability Accounting Standards Board (SASB) industry-specific significant topics and the united nations sustainable development goals (SDGs). In 2024, Sea Sonic voluntarily published its first sustainability report, disclosing its actions in environmental, social, and governance (ESG) aspects, providing stakeholders access to issues of their concern.

Scope of Boundary

The scope of disclosure in this report is consistent with the consolidated financial statements and primarily focuses on the operational activities of Sea Sonic Electronics Co., Ltd.[note] (hereafter "Sea Sonic Electronics") based in Taiwan, and its manufacturing subsidiary, Dongguan Seasonic Electronic Co., Ltd. (hereafter "Dongguan Seasonic"). It includes some content from the sales-oriented associate Shenzhen Energy Power Electronics Co., Ltd. (hereafter "Shenzhen Energy Power"), Sea Sonic Electronics' U.S. subsidiary—officially SEA SONIC ELECTRONICS INC. (referred to as "SSA"), Sea Sonic Electronics' European subsidiary—officially SEA SONIC EUROPE B.V. (referred to as "SSE"), and the information software services subsidiary Sea Sonic Energy Co., Ltd. (referred to as "Sea Sonic Energy").

The financial and GHG inventory information disclosed herein is consistent with the consolidated financial statements. The financial data is sourced from the consolidated financial reports audited and certified by Deloitte & Touche. To enable stakeholders to gain a more comprehensive understanding of Sea Sonic Electronics' sustainability information, the scope of disclosure is noted within each chapter based on data availability.

Note: the data referred to as "Taiwan headquarters" in this report includes Sea Sonic Electronics' main office in Taiwan, the Taoyuan warehouse, and the subsidiary Sea Sonic Energy Co., Ltd.

Restatement of Information

There is no restatement of information in this report.

Internal Control

To manage ESG-related issues, the company established a Sustainability Committee in 2021. Under its supervision, an ESG initiative team was formed, composed of all first-level department heads. Members of the ESG initiative team are responsible for drafting content, which is reviewed and signed off by first-level department heads. To ensure the effective integration of sustainability topics into business operations, the preparation of the sustainability report aligns material topics with annual business goals. The ESG initiative team is responsible for goal setting and data verification. The sustainability development department then consolidates the information, which is further discussed and refined with external consultants. In addition, in accordance with the "Regulations Governing the Establishment of Internal Control Systems by Public Companies" and the "Reference Checklist for Effectiveness of Internal Control Systems" as announced by the Financial Supervisory Commission, the management of sustainability information has been incorporated into the internal control system. The internal audit unit conducts sampling verification of non-financial data. The Sustainability Committee reports the implementation status to the Board of Directors at least once a year to ensure the accuracy and completeness of the disclosed information. This report was finalized and approved by the Sustainability Committee and presented to the Board of Directors in May 2025.

Contact information

If you have any comments or suggestions regarding this report, please feel free to contact us using the information below:

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Message from the Management Team

Welcome to the second sustainability report issued by Sea Sonic Electronics. Sea Sonic Electronics is a leading company in the design and manufacturing of PC power supply units, consistently committed to independent R&D and the professional manufacturing of high-quality power products. Over the past year, the global economy and market environment have been full of challenges. Factors such as ongoing geopolitical tensions, inflationary pressures, and global supply chain instability have had a significant impact on Sea Sonic Electronics' industry development and posed severe challenges to our operations. Nevertheless, the management team, undeterred by difficulties, has worked hand in hand with our colleagues to face the uncertain market environment, integrating and managing ESG-related risks. We have elevated geopolitical and supply chain risks to the level of key sustainability issues across the entire group, managing them alongside other critical topics. Our strategic responses are twofold: strengthening internal operational efficiency and actively exploring market opportunities. To improve internal operational efficiency, we have optimized production processes and costs, enhancing efficiency through digital transformation and automation technologies, thereby reducing labor dependency and operational expenses. At the same time, we have strengthened collaboration with international suppliers to ensure global supply chain stability and enhance production continuity and reliability. In terms of market development, we have responded flexibly to changes in demand, actively developed new customers, and enhanced market influence through customized products and localized services. We have not only successfully expanded into the retail market but also deepened cooperation with existing customers, laying a solid foundation for future growth.

Deepening Green Energy Technology, Leading the Future of Green Energy

Sea Sonic Electronics has been deeply rooted in the power supply field for nearly 50 years, setting industry benchmarks through outstanding technology and a spirit of innovation. We remain committed to being an innovation leader, providing timely and professional solutions to meet the needs of the IT industry and a wide range of professional clients, while continuously developing flexible solutions for the retail market segment as our mission. In 2000, Sea Sonic Electronics took the lead in launching active PFC products, becoming an industry pioneer. In 2003, we entered the retail market, officially embarking on our branding journey. In 2005, we became the world's first power supply manufacturer to receive 80PLUS certification, bringing a new benchmark to a market then lacking in standards and plagued by inconsistent specifications, fully demonstrating the qualities of a leader. We have always upheld our commitment to high performance, high quality, and environmental energy-saving, working together with our customers to create the future.

To meet market demand for low-carbon and high-performance power supplies, Sea Sonic Electronics, leveraging nearly five decades of technological expertise and innovative capabilities, introduced the latest OPTISINK technology in 2024. we are actively expanding into the green energy technology sector, committed to developing high-efficiency, energy-saving products to continually enhance our competitive edge. As the first Taiwanese power supply brand to receive the 80PLUS GOLD certification, we also launched and mass-produced a new power supply series in 2024, including the PRIME PX2200, FOCUS, and CORE, covering 650w to 2200w. These products fully comply with the INTEL ATX 3.1 power standard and support PCIE GEN5 technology, providing high-performance solutions to meet the needs of the latest graphics cards. These power supplies are equipped with 12VHPWR modular cables to improve compatibility with next-generation graphics cards, ensuring stable system operation. Each power supply undergoes rigorous voltage tuning and uses durable gold-plated high-current terminals, silent high-efficiency fans, and comprehensive protection mechanisms, maintaining stability even under extreme conditions. Additionally, starting from gamer needs, Sea Sonic Electronics developed the MAXFLOW 12030 high-performance fan designed specifically for PC cases, focusing on airflow optimization and increased air volume to further enhance system cooling performance, providing optimal solutions for extreme operating environments.

Introduced the Latest

OPTISINK Technology

Actively Expanding into the

Green Energy Technology Sector

Sea Sonic's 50th Anniversary: Advancing into A New Era of Sustainability

As government attention to environmental, social, and governance (ESG) and sustainability standards continues to grow, Sea Sonic Electronics has been actively enhancing its focus on environmental sustainability and strengthening its role in the development of the low-carbon era. We are attentive to ESG risk management and accelerating the enhancement of corporate resilience and transition adaptability, steadily aligning with international trends and laying a solid foundation for the company's future sustainable development.

Regarding climate issues, we have completed our carbon emissions calculations and plan to conduct carbon footprint analyses to assess the carbon emissions throughout the entire lifecycle of our products. To align with sustainability policies and address climate change, we will adopt greener production methods to meet the trends of the green economy. At the same time, environmental regulations, customer decarbonization requirements, and carbon fee pressures are driving us to accelerate our transformation, adopting more efficient technologies to reduce environmental impact and enhance competitiveness. In addition to completing a 100% greenhouse gas inventory within the scope of the consolidated financial statements in 2022, to identify emission hotspots and proactively respond to customer requirements, Sea Sonic Electronics' Dongguan production site obtained ISO 50001 Energy Management System certification in 2024. we aim to reduce carbon emissions from major energy-consuming equipment, improve energy efficiency, and establish a low-carbon operating environment.

Employees are the company's most important asset. However, global population aging and declining birth rates have led to labor shortages. To cultivate talent, enhance R&D capabilities, and strengthen market competitiveness, we have established an R&D engineering center at our Dongguan production base. At the same time, with the growing societal awareness of health and safety, we place greater emphasis on employee welfare, working conditions, and occupational safety management. These measures help attract and retain outstanding talent and also meet the younger generation's demand for work-life balance. All of this forms the foundation for the company's sustainable operations and aligns with the core principles of ESG development. The Taiwan headquarters successfully applied for and was awarded the "Badge of Accredited Healthy Workplace" in 2024. in the same year, the Dongguan production base introduced the ISO 45001 Occupational Health and Safety Management System. Through green operational activities, we have fulfilled various safety, health, and wellness requirements, further enhancing the company's occupational safety management capabilities.

Sea Sonic Electronics will reach the milestone of its 50th anniversary in 2025. we sincerely thank all our employees and long-term partners for their support and efforts. With everyone's joint dedication, we believe we can continue to enhance our business operations and management quality and achieve our operational goals. Looking ahead, we will uphold the principle of "Sustainable Operation," commit to integrating ESG sustainability into the company's culture, continue maintaining dialogue with stakeholders, respect and respond to diverse perspectives, and work hand in hand toward sustainable development to achieve the company's long-term development goals.

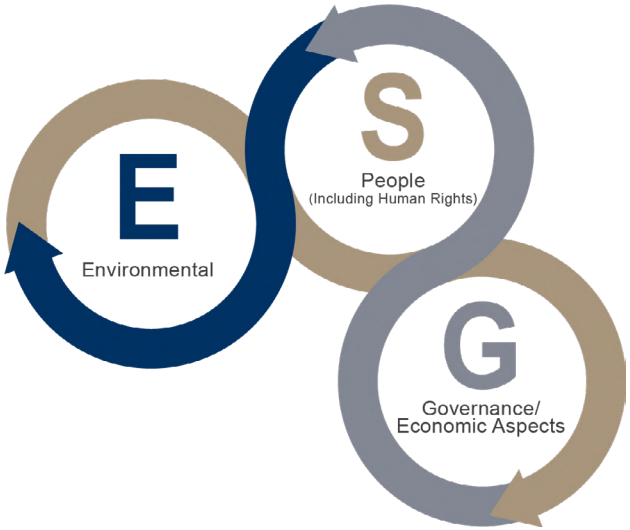
Sea Sonic Electronics Co., Ltd.

Chairman: CHANG, HSIU-CHENG President: LAN, CHIEN-TUNG

2024 Sustainability Achievements

E Environmental

- ✓ The Dongguan factory introduced the ISO 50001:2018 Energy Management System for the first time and passed third-party verification.
- ✓ For three consecutive years, the Company has conducted greenhouse gas inventories in accordance with ISO 14064-1:2018 standards, achieving and exceeding the schedule requirements stipulated by the Financial Supervisory Commission ahead of time.
- ✓ Waste recycling and management fully complied with relevant regulations at the locations of operation, and no environmental violations occurred.
- ✓ To reduce environmental pollution, the Company promoted the use of digital product manuals in place of printed manuals to reduce paper usage.



S People (Including Human Rights)

- ✓ The proportion of female employees reached 45.37%; the proportion of female managers reached 39.58%, ensuring fair opportunities for women to participate in decision-making and leadership.
- ✓ No labor disputes or human rights violations occurred.
- ✓ The retention rate after returning from parental leave at the Taiwan Headquarters was 100%.
- ✓ The Taiwan Headquarters successfully applied for and was awarded the “Health Start Certification.“
- ✓ The Dongguan factory introduced the ISO 45001:2018 Occupational Health and Safety Management System for the first time and passed third-party verification.
- ✓ The average score in the customer satisfaction survey was 93.33%.
- ✓ No major information security incidents that affected company operations occurred, and there were no data breaches or other cybersecurity incidents involving personal data.
- ✓ From 2023 to 2024, the Company contributed approximately NT$680,000 in sponsorships within the area of social inclusion.

Governance/Economic Aspects

- ✓ In the 11th Corporate Governance Evaluation, the Company ranked within the 6% to 20% range among OTC-listed companies.
- ✓ Female directors accounted for 28.57% (two individuals), exceeding the national survey data by the Taiwan Stock Exchange. Independent directors accounted for 42.86% (three individuals), and more than half of the independent directors have not yet served three consecutive terms.
- ✓ Each board member completed an average of 6 hours of ESG professional training; the corporate governance officer completed 24 hours of training.
- ✓ No whistleblower cases were received regarding violations of ethical business conduct, and there were no records of violations of corporate governance-related regulations. Internal control operations were audited with no material deficiencies.
- ✓ 100% of newly added suppliers passed environmental and social screening mechanisms.
- ✓ 100% of newly added suppliers signed the "Conflict-Free Minerals Declaration" to jointly uphold ethical responsibility within the supply chain.
- ✓ 100% of newly added suppliers signed the "Hazardous Substance Restriction Commitment Letter," and no complaints were received related to hazardous substance management.
- ✓ The Company complies with hazardous substance management regulations such as the EU RoHS and REACH, and adheres to customer requirements for hazardous substance control.
- ✓ No supply chain disruptions occurred due to suppliers committing major violations of environmental, human rights, or occupational safety regulations related to social responsibility.

Awards and Recognitions in 2024

1. Winner of the EHA 2024 Reader Awards

Sea Sonic Electronics is deeply honored to have continued receiving accolades in 2024, having been named Europe's Best Power Supply Manufacturer – EHA 2024 Reader Awards. This award is organized by the European Hardware Association (EHA) and is the largest market research-based award in Europe. EHA consists of nine renowned European tech media, including Hardware.info from the Netherlands, io-Tech from Scandinavia, Geeknetic from Spain, Hardware Upgrade from Italy, HardwareLuxx from Germany, Cowcotland from France, Lab501 from Romania, PurePC from Poland, and KitGuru from the UK. EHA uses a fair and transparent voting system, collecting readers' preferences from various websites to determine the most popular hardware brand champions, holding significant prestige in the industry. Across Europe, publications under the EHA have a combined readership of over 20 million. They represent enthusiasts, gamers, early adopters, and influencers — a group of consumers constantly seeking the best performance and quality at affordable prices.

To obtain independent, expert purchasing advice, these consumers choose to read EHA publications. In addition to fair and in-depth technical analyses, they also receive the latest trusted news and perspectives. On average, EHA audiences spend €1,500 per year on PC-related technology, contributing to a market valued at nearly €30 billion.

These readers participated in the nomination and voting process for the 2024 EHA Reader Awards, making this accolade one that truly represents the voice of the European PC buying community. When it comes to selecting the "best" companies in the tech sector, few surveys capture the collective wisdom of people as extensively as the EHA Reader Awards.

The award was accepted on behalf of Sea Sonic Electronics by Nils Stallmach, the European Channel Director.

2. EHA 2024 Reader Awards for Best PSU – PRIME TX Series

Sea Sonic Electronics' PRIME TX Series has been honored with the 2024 European Hardware Award for Best Power Supply Unit (PSU). This award recognizes the year's best PC component, assessed using the most advanced testing equipment and methods, undergoing numerous rigorous evaluations to provide more accurate and reliable data for PC products.

The flagship PRIME TX Series power supplies, certified with 80 PLUS® Titanium, showcase industry-leading expertise by integrating the latest technologies to support modern PC components. Achieving an ultra-high efficiency of 94% at 50% system load, these power supplies are more powerful than ever, suitable for the most demanding computer systems, and provide continuous, ultra-stable, and highly efficient power. This series also features new models supporting the ATX 3.0 specification with PCIe 16 Pin 12VHPWR connectors, meeting the power requirements of next-generation computers with more reliable and stable solutions.

3. Recipient of the "ESG GO" Tag at COMPUTEX TAIPEI 2024

Sea Sonic Electronics continues to promote sustainable operation and is dedicated to providing high-quality, high-performance power products, solidifying its position as a leading brand in power supplies and a source of pride for Taiwan. At COMPUTEX TAIPEI 2024, Sea Sonic Electronics was awarded the "ESG GO" tag, showcasing its steadfast commitment to sustainable development throughout the exhibition.

1

SUSTAINABLE OPERATIONS

1.1 Company Profile

Sea Sonic Electronics, headquartered on the 8F., No. 17, Ln. 360, Sec. 1, Neihu Rd., Neihu Dist., Taipei, Taiwan., operates its main manufacturing base, Dongguan Seasonic, in Guangdong, China. With sales subsidiaries in the United States, the Netherlands, and Shenzhen, China, Sea Sonic has been committed to independent research and development and the professional manufacturing of high-quality power supply products since its establishment in 1975. Adhering to the management philosophy of "Diligence, Innovation, Professionalism, and 4G (Excellent Technology, Superior Quality, Best Service, and Best Price)," Sea Sonic has provided timely and professional solutions over the past decades to meet the evolving needs of the IT industry, with distribution channels spread across Europe, Asia, Americas, and Australia.

Company Name	Sea Sonic Electronics Co., Ltd.
Establishment Date	September 19, 1975
Honorary Chairman	Mr. CHANG, CHENG-TSUNG
Chairman	Mr. CHANG, HSIU-CHENG
President	Mr. LAN, CHIEN TUNG
Headquarters Address	8F., No. 17, Ln. 360, Sec. 1, Neihu Rd., Neihu Dist., Taipei, Taiwan
Industry	Electronic Components Industry – Power Supply Units
Capital	NT$824,063,700
Employee Numbers	335 (as of December 31, 2024)

Organization Chart of Associates

About Sea Sonic's Locations

USA
U.S. subsidiary

Europe
European subsidiary

China
Dongguan subsidiary
Shenzhen subsidiary

Taiwan
Taipei headquarters
Taoyuan warehouse
Sea Sonic Energy

Pioneer in 80 PLUS Energy Efficiency Standards

In collaboration with Ecos Consulting, the initiator of the 80 PLUS® program, we were the first to pass the power supply energy efficiency standards.

1987

Led the industry by **introducing automated insertion machines** into the power supply unit production process.

2000

Before the European Union's CE requirements for power factor correction were mandated, Sea Sonic proactively responded to the mass PC market by offering cost-effective Active Power Factor Correction (Active-PFC) solution products. Besides the energy-saving feature of active PFC, Sea Sonic has innovatively developed the Smart & Silent Fan Control (S2FC) technology, which has **won multiple awards for quiet operation** in Europe, Japan, Korea, and North America. Throughout this period, Sea Sonic continued to deepen its expertise in personal computer power supplies and successfully developed power supply solutions for the communications and network markets.

2002

Officially listed on the Taipei Exchange (TPEx) for OTC trading in Taiwan.

2003

Entered the retail power supply unit market. With the rising awareness of energy conservation and environmental protection, Sea Sonic Electronics has remained dedicated to **improving power efficiency**.

2005

Became the brand to receive certification for **the world's first** power supply unit to pass the U.S. 80 PLUS energy efficiency standard.

2008

Became the first company to obtain the 80 PLUS Gold® certification. Today, the highest level of power supply certification is Titanium, achieving an incredible **94%** efficiency at 50% load. From 80 PLUS Bronze, Gold, and Platinum to Titanium efficiency certifications, Sea Sonic Electronics continues to develop power supplies to meet the market's demand for high-performance units.

Market Positioning

Sea Sonic Electronics is dedicated to developing high-efficiency, high-reliability power supplies. Through stringent quality control, every product is ensured to be stable and reliable. Marketed globally under the proprietary brand "Seasonic," these power supplies have established a leading position in the global high-end power supply market with their high performance and quality. Sea Sonic products, designed with high efficiency and energy-saving principles, merge technology with environmental consciousness, offering diverse solutions tailored to different industries and applications to meet customer needs.

Today, as technological innovation and Industry 4.0 ascend, the demand for reliable and stable power supply is ever-increasing. Sea Sonic provides a range of high-efficiency power supplies that operate with minimal power loss and waste heat, effectively reducing energy waste and lowering noise levels from fan operation. These characteristics make them suitable for various workstation and server applications. Recently, Sea Sonic has developed the PRIME Titanium series, the VERTEX Platinum series, and the FOCUS Gold series power supplies that comply with the latest ATX3.1 specifications, offering high reliability and stability to meet market needs.

Sustainability Vision

In its pursuit of sustainable operations, Sea Sonic has formulated a comprehensive plan integrating ESG (Environmental, Social, and Governance) considerations into its product supply chain. In 2023, Sea Sonic implemented an ESG information integration system to achieve its energy-saving and carbon reduction goals. This system aids in better tracking and assessing carbon emissions, facilitating necessary improvements. It helps in precisely planning and implementing environmental measures while advancing the application of green technologies to achieve a low-carbon economy. Additionally, we have adopted the ISO 14064-1:2018 standard for organizational greenhouse gas inventories and are collaborating with suppliers to establish a green supply chain, ensuring the Eco-Friendliness of raw materials and production processes, and achieving a green transformation across the value chain.

Sea Sonic Electronics incorporates sustainable operations into its business strategy, striving to be an industry leader in responsible business practices through relentless innovation and commitment to ESG initiatives. We are dedicated to providing superior power solutions to our customers and creating long-term value for all stakeholders. Sea Sonic looks forward to collaborating with all parties to achieve the goals of environmental protection, social responsibility, and corporate governance under the ESG framework, fostering a future that is eco-friendly, efficient, and intelligent.

Participation In Membership Associations And Organizations

Sea Sonic Electronics actively engages with environmental, social, and economic issues at all its operational sites, continuously participating in relevant industry associations. This allows for the exchange of industry knowledge, information, and practical experience with peers and professionals, aiming to collectively respond to international developments and contribute to industry growth. In 2024, each operational site joined six industry associations as general members, listed as follows:

Operational Sites	Association	Membership Status
Sea Sonic Electronics Taiwan Headquarters	台灣區電機電子工業同業公會 Taiwan Electrical and Electronic Manufacturers' Association Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)	General Member
Sea Sonic Electronics Taiwan Headquarters	TCA 台北市電腦公會 Taipei Computer Association	General Member
Sea Sonic Electronics Taiwan Headquarters	National Taiwan University Center for Technology Policy and Industry Development	General Member
Dongguan Seasonic	东莞市总工会 Dongguan Federation of Trade Unions	General Member
Dongguan Seasonic	东莞市台商投资企业协会 Shijie Branch of Taiwan Business Association Dongguan	General Member
Sea Sonic Europe B.V.	KVK HOUVAST VOOR ONDERNEMERS Dutch Chamber of Commerce	General Member

1.2 Promoting Sustainable Development

To concretely implement corporate social responsibility, Sea Sonic Electronics established the “Sustainability Committee” under the Board of Directors in 2021 and formulated the “Sustainability Committee Charter.” An independent director serves as the convener to implement corporate social responsibility and achieve the concept of sustainable management.

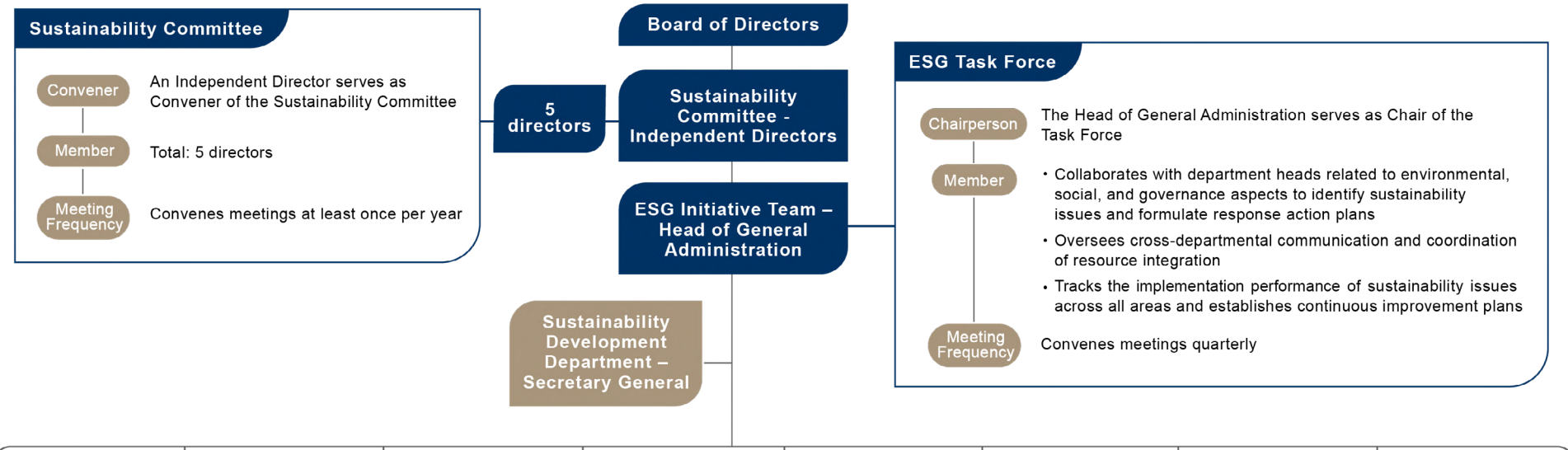
The Sustainability Committee oversees the ESG Initiative Team, chaired by the Director of General Management Department, supervising four working groups: the Risk Management Team, Climate Change Team, Greenhouse Gas Inventory Team, and Information Security Team. Composed of the company’s senior managers, the ESG Initiative Team is responsible for setting ESG material topic strategies, annual plans, and activity outcomes. The Company has a dedicated unit, the “Sustainability Development Department,” serving as the general secretariat of the committee, responsible for communicating and coordinating with various working groups and promoting sustainability-related affairs across the company.

The ESG Initiative Team holds at least one regular meeting and several ad-hoc meetings quarterly to oversee interdepartmental communication, resource integration, and coordination, as well as tracking the performance of sustainability issues in various aspects, establishing continuous improvement plans. In 2024, five ESG Initiative Team meetings were held, deciding on stakeholder issues, setting sustainability goals for 2024 and medium to long-term objectives, and reporting ESG-related issues to the Sustainability Committee. A total of 9 proposals were reported to the Board of Directors, including 7 discussions and 2 reports.

Sea Sonic Electronics Sustainability Governance Structure

Members: All first-level department heads of the Company
Effective Date: January 1, 2025

Sustainability Committee Organizational Chart



E

Environmental Management
General Administration Department
Manufacturing Division

1. GHG Inventory
2. Climate Change Management
3. ISO50001
4. Waste Management
5. Hazardous Substance Management
6. ISO14001

S

Employee Relations
General Administration Department

1. Labor Relations
2. Employer-Employee Relations
3. Training and Education
4. Human Rights Management
5. Employee Health

Occupational Safety
General Administration Department
Manufacturing Division

1. Emergency Response
2. Public Health Incidents
3. Occupational Disease Prevention
4. Occupational Injury Management
5. ISO45001

Social Prosperity
General Administration Department/OBM

1. Support for Underprivileged Children in Rural Areas
2. Support for UNICEF

Customer Relations
OEM/OBM

1. Customer Complaint Management
2. Customer Satisfaction
3. Customer Privacy
4. Brand Management
5. ISO9001

G

Innovation and R&D
Product Development Department

1. Intellectual Property Management
2. Enhancing Product Performance and Reducing Carbon Emissions in Production Processes

Supply Chain Management
Procurement & Materials Division

1. Supplier ESG Management
2. Green Procurement / Local Procurement

Taxation an Information Security
General Administration Department

1. Tax Governance
2. Information Security Management

Corporate Governance
Chairman's Office
President's Office

1. Ethical Management
2. Business Performance
3. Risk Managemen

1.3 Sustainability Strategy Blueprint

CORPORATE SUSTAINABILITY POLICY AND COMMITMENT

"Corporate Governance and Ethical Business Conduct are our core values. We provide open and transparent information to protect the rights and interests of stakeholders. While focusing on our core business, we also continue to innovate and build a solid foundation for sustainability, moving toward sustainable development."

Sea Sonic Electronics fulfills its corporate sustainability commitments across three dimensions: Environmental (E), Social (S), and Governance (G). To pursue sustainable operation and development, fulfill corporate social responsibilities, and meet societal needs, the ESG Initiative Team formulates policies/commitments and short-, medium-, and long-term goals for each material topic based on the risks and opportunities identified. These are integrated with the Company's annual operational goals and daily management practices, with complete disclosure provided in this report. Through the compilation of this sustainability report, not only is the management direction of Sea Sonic Electronics in sustainable operation fully presented, but internal operational processes are also improved, enhancing Sea Sonic Electronics' sustainability.

Sea Sonic Electronics ESG Vision – Policy Framework by Material Topic

Energy,Greenhouse Gases,and Waste Management

Promoteinternalenergy-savingmanagementasastrategyand driving force for sustainable operation. Intelligent management enables measurable energy-saving performance.

Human Resource Development

Foster a healthy, friendly, equal, and harmonious workplace. establish robust training systems and enhance employees' professional knowledge and skills.

Product Quality

With the mission of developing environmentally friendly and energy-saving products, we strive to improve the performance of our entire range of power supply units to bring new value to customers and become a model enterprise delivering high-quality products and solutions.

Supply Chain Management

Sea Sonic Electronics focuses on supplier technology, quality, capability, delivery time, environmental performance, and cost. we collaborate with supply chain partners to implement ESG and establish shared ESG goals to build a highly competitive supply chain.

Green Products and Services

With the mission of developing environmentally friendly and energy-saving products, we aim to enhance the performance of our entire range of power supply units and provide customers with new value—positioning ourselves as a company that delivers high-quality products and solutions.

Geopolitical Risk in the Taiwan Strait

Enhance market expansion and brand competitiveness, strengthen financial structure, and optimize cost control to achieve profitable growth and ensure business sustainability.

Inventory Management Risk

Establish a comprehensive inventory management system, formulate reasonable inventory strategies, and implement effective measures to control inventory risk and improve operational efficiency and profitability.

Business Ethics

Implement a policy based on integrity, and establish sound corporate governance and risk control mechanisms to create a sustainable operating environment.

Sustainability Strategy Direction Aligned With The SDGs

The United Nations proposed the Sustainable Development Goals (SDGs) in 2015, aiming to achieve these goals by 2030 through the joint participation of governments, businesses, and citizens globally. Sea Sonic Electronics is committed to the SDGs, integrating these goals into the company's sustainability strategies and operational activities. We consider the entire business operation process, from research and development, raw material procurement, product manufacturing, transportation, sales, usage, to disposal, incorporating SDGs considerations. By publishing the sustainability report, we demonstrate to stakeholders our dedication to achieving the SDGs and our results.

Aspects	SDGs Goals	Sea Sonic Electronics' Sustainability Initiatives	Corresponding Topics
Environmental Protection		• Improving energy efficiency • Reducing waste • Curbing operations that contribute to global warming.	• Energy and Greenhouse Gas Management • Waste Management • Climate Change Management
Corporate Governance		• Co-existing prosperously with suppliers • Employing clean,energy-saving, and environmentally friendly industrial processes • Strengthening financial structure and implementing cost control • Adopting effective measures to control inventory risk • Integrating honesty and ethical values into the company's management strategies	• Supply Chain Management • Green Products and Services • Geopolitical Risk in the Taiwan Strait • Inventory Risk • Business Ethics
Inclusive Social Prosperity		• Increasing per capita training hours • Creating a healthy work place environment • Providing high-quality, safe, and energy-efficient products	• Human Resource Development • Occupational Health and Safety • Product Quality

1.4 Sustainability Issue Management Process

Materiality Analysis

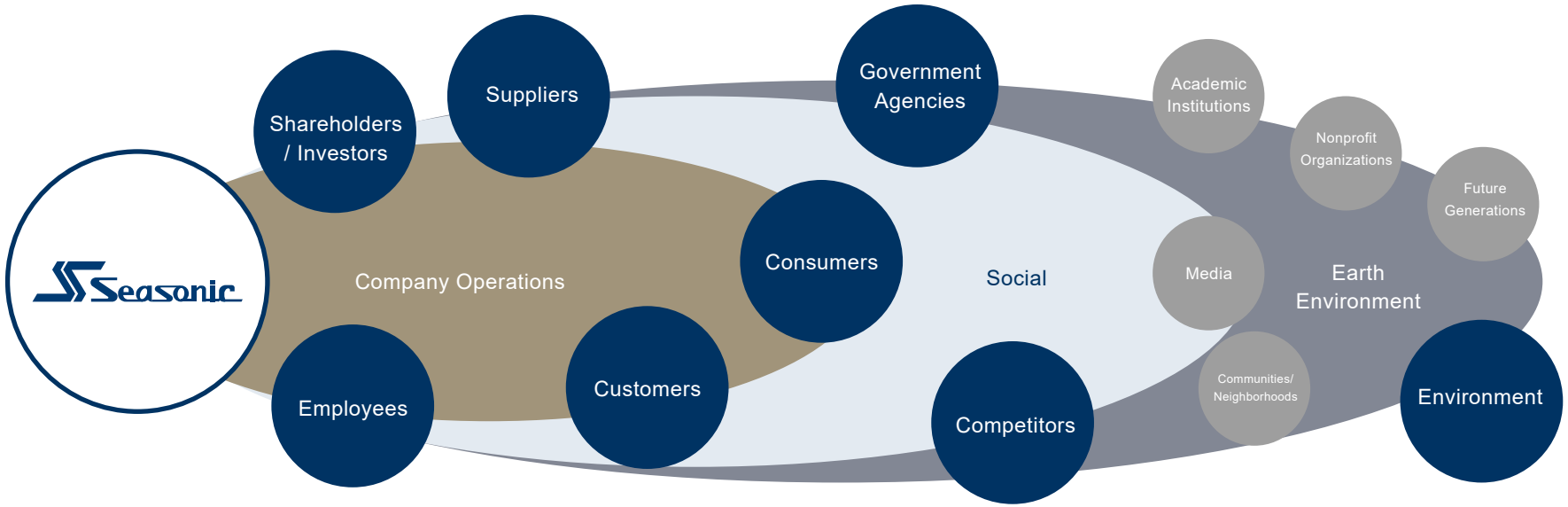
Sea Sonic Electronics follows the disclosure principles of “GRI 3: Material Topic Disclosure 2021” from the GRI Standards, establishing a five-step process to confirm the level of stakeholder interest in sustainability issues and to assess the significant impact of these issues on Sea Sonic Electronics’ overall economic, environmental, social, and people (including human rights) aspects. This comprehensive review of sustainability strategy planning and effectiveness forms the basis for information disclosure in this report. Sea Sonic Electronics incorporates this process into daily activities, regularly identifying and assessing impacts as required by GRI standards, and engaging with relevant stakeholders and experts to ensure that material topics genuinely represent our most significant impacts each year.

Step 1: Identify Stakeholders

Sea Sonic Electronics conducts stakeholder identification every two years. This process follows the five-dimensional evaluation methodology outlined in the AA1000 Stakeholder Engagement Standards (AA1000 SES), established by the global non-profit organization AccountAbility. The five dimensions include dependency, responsibility, tension, influence, and diverse perspectives, which are used to identify and prioritize the importance of stakeholders. Members of the ESG Initiative Team complete a stakeholder identification questionnaire to determine the parties each department interacts with or may affect through daily operations. The results from 2023 were retained for this year, identifying a total of 13 stakeholder categories, including: employees, customers, suppliers/contractors, government agencies, consumers, investors/shareholders, the environment, competitors, future generations, media, academic institutions, communities/neighborhoods, and non-profit organizations.

After committee discussions, it was resolved that employees, customers, suppliers/contractors, government agencies, consumers, investors/shareholders, environment, and competitors are the eight main stakeholder categories for Sea Sonic Electronics.

We regularly conduct stakeholder concern surveys across various stakeholder categories and adopt different forms of engagement to maintain ongoing communication and dialogue with stakeholders. A total of 115 questionnaires were collected, achieving a 100% response rate.



Stak-eholders	Importance to Business Operations	Concerning Topics	Communication Methods and Channels	Communication Frequency	2024 Response Results (Refer to corresponding sections/content)
Employees	Employees are the driving force behind the company's growth. Through full cooperation among departments, we enhance our competitiveness while prioritizing the working environment and welfare of our employees, valuing human rights, treating employees well to gain their trust, and increasing their loyalty.	Business Ethics	Organize relevant courses	Irregular	Ethical management education and training: The completion rate for all board members was **100%**, and for all employees, it was **97.3%.**
		Green products and R&D	Launching new products	Irregular	A total of **10** products obtained 80 PLUS certification in 2024.
		Human Resource Development	Internal Training and Education	Irregular	Average training hours per employee: **30** hours

Stak-eholders	Importance to Business Operations	Concerning Topics	Communication Methods and Channels	Communication Frequency	2024 Response Results (Refer to corresponding sections/content)
Customers	We assess whether our products or services meet customer needs, maintain good relationships with customers, and ensure a steady source of orders.	Product Quality	Customer service center complaint handling	Irregular	Customer Complaint Resolution Rate: **100%**
		Inventory Risk	Annual risk assessment	Once a year	Refer to section **2.6** for Risk Management
		Business Ethics	Sustainability report and annual report	Once a year	Refer to Section **2.3** Ethical Management and Annual Report disclosure of implementation status.
Suppliers/ Con-tractors	The company outsources part of its production activities; therefore, we have a supervisory responsibility over our partners. We strengthen cooperation with suppliers to foster mutually beneficial relationships and create win- win strategies.	Business Ethics	Signing commitment letters	Once a year	A total of **21** newly added suppliers signed commitment letters.
		Supply Chain Management	Supplier monitoring and evaluation mechanisms	Twice a year	1. Annual supplier audit plan, including on-site audits of suppliers. 2. Irregular supplier visits/technical exchanges.
		Product Quality	ISO9001 and ISO14001	Irregular	Certified under ISO 9001 and ISO 14001 international standards, with continued third-party verification, earning higher customer recognition and gaining greater commercial benefits.
Con-sumers	Sea Sonic Electronics provides technical support services through its own brands, addresses consumer rights complaints, enhances post-sale service satisfaction, and protects consumer rights.	Business Ethics	Sustainability report and annual report	Once a year	Refer to Section **2.3** Ethical Management, and Annual Report disclosure of implementation status.
		Supply Chain Management	Sustainability report and annual report	Once a year	Refer to Section **4.2.1** Supply Chain Management Policy, and Annual Report disclosure of implementation status.
		Green products and R&D	Launching new products	Irregular	A total of **10** products obtained **80** PLUS certification in 2024.
Govern-ment Agencies	Compliance with laws is a fundamental principle of business operation. We strengthen governance capabilities, thereby improving business management and competitiveness.	Business Ethics	Internal and external educational training	Irregular	Refer to Section **2.3** Ethical Management, and Annual Report disclosure of implementation status.
		Energy and Greenhouse Gas Management	Sustainability report and annual report	Once a year	Refer to Section **5** Eco-Friendliness for Disclosure on Energy and Greenhouse Gas Management Implementation.
		Waste Management	Sustainability report and annual report	Once a year	Refer to Section **5.4** Waste Management for Disclosure on Waste Management Implementation.

Stak-eholders	Importance to Business Operations	Concerning Topics	Communication Methods and Channels	Communication Frequency	2024 Response Results (Refer to corresponding sections/content)
Investors/ Shar-eholders	When making investment decisions or managing the business, we consider ESG factors to assist investors and shareholders in determining whether to invest in the company.	Green products and R&D	Launching new products	Irregular	A total of 10 products obtained **80** PLUS certification in 2024.
		Product Quality	Customer service center complaint handling	Irregular	Customer Complaint Resolution Rate: **100%**
		Business Ethics	Organize relevant courses	Irregular	Ethical Management Training: The completion rate for all board members reached **100%**, and the completion rate for all employees was **97.3%.**
Environ-ment	We commit to climate and environmental governance with a goal of net-zero emissions, actively pursuing green transformation and coexistence with the global environment.	Green products and R&D	Launching new products	Irregular	A total of **10** products obtained **80** PLUS certification in 2024.
		Energy and Greenhouse Gas Management	Sustainability report and annual report	Once a year	Refer to Section **5** Eco-Friendliness for Disclosure on Energy and Greenhouse Gas Management Implementation.
		Supply Chain Management	Supplier monitoring and evaluation mechanisms	Twice a year	Refer to Section **4.2.1** Supply Chain Management Policy, and Annual Report disclosure of implementation status.
Compet-itors	We monitor competitors' new strategies, understand market conditions and opportunities, identify market gaps and potential risks, and enhance our market competitiveness.	Supply Chain Management	Supplier monitoring and evaluation mechanisms	Twice a year	Refer to Section **4.2.1** Supply Chain Management Policy, and Annual Report disclosure of implementation status.
		Green products and R&D	Launching new products	Irregular	A total of **10** products obtained **80** PLUS certification in 2024.
		Product Quality	Website disclosure of product information	Irregular	Product information announced irregularly on the official website

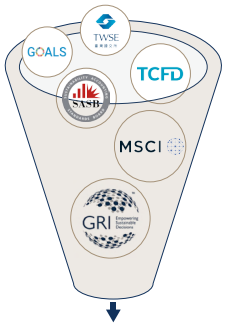
Step 2: Understanding the Sustainability Context

Sea Sonic Electronics based its assessment on the material topics identified in 2023, while also integrating major risk issues of the year. Members of the ESG Initiative Team jointly discussed and, with reference to external consultant input, evaluated the significance of each topic to Sea Sonic Electronics. After excluding G2 General Disclosures, the Company incorporated SASB industry-specific topics and integrated enterprise risk management. Ultimately, a total of 17 sustainability topics were identified and included in the materiality assessment.

Step 3: Identify Material Topics
Assess the Impact of Sustainability Issues

Each department conducted an impact assessment, evaluating the actual or potential impact of each topic, the time frame of such impacts, and incorporating the Company's risk management mechanism. Using the criteria defined in Sea Sonic Electronics' enterprise risk management framework—"Likelihood of Occurrence" and "Impact Severity"—quantitative assessments were conducted across economic, environmental, and social (including human rights) dimensions. The positive and negative impact scores of sustainability topics on the economy, environment, and people (including human rights) were compiled to determine the significance of each topic's impact.

- Impact Duration: short-term (1-3 years), medium-term (3-5 years), long-term (5-10 years)
- Levels of "Likelihood of Occurrence" are defined from low to high as: highly likely, more likely, possible, unlikely.
- The levels of "Impact Severity" and "Impact Scale and Scope" are defined, from lowest to highest, as: minor, low, moderate, high, and significant.

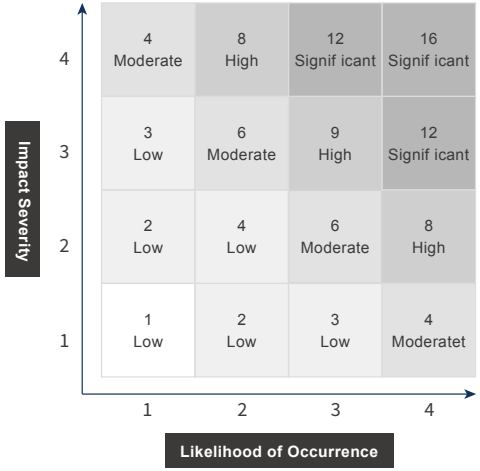


17 Topics

Topic	Economic Aspect	Environmental	People (Including Human Rights)
Corporate Governance			
Business Ethics			
Customer Relationship Management			
Details omitted below			

Assssment of Positive/Negative Impacts

- Assessed the degree of positive/negative impact of each sustainability topic on the economy, environment, and people (including human rights)

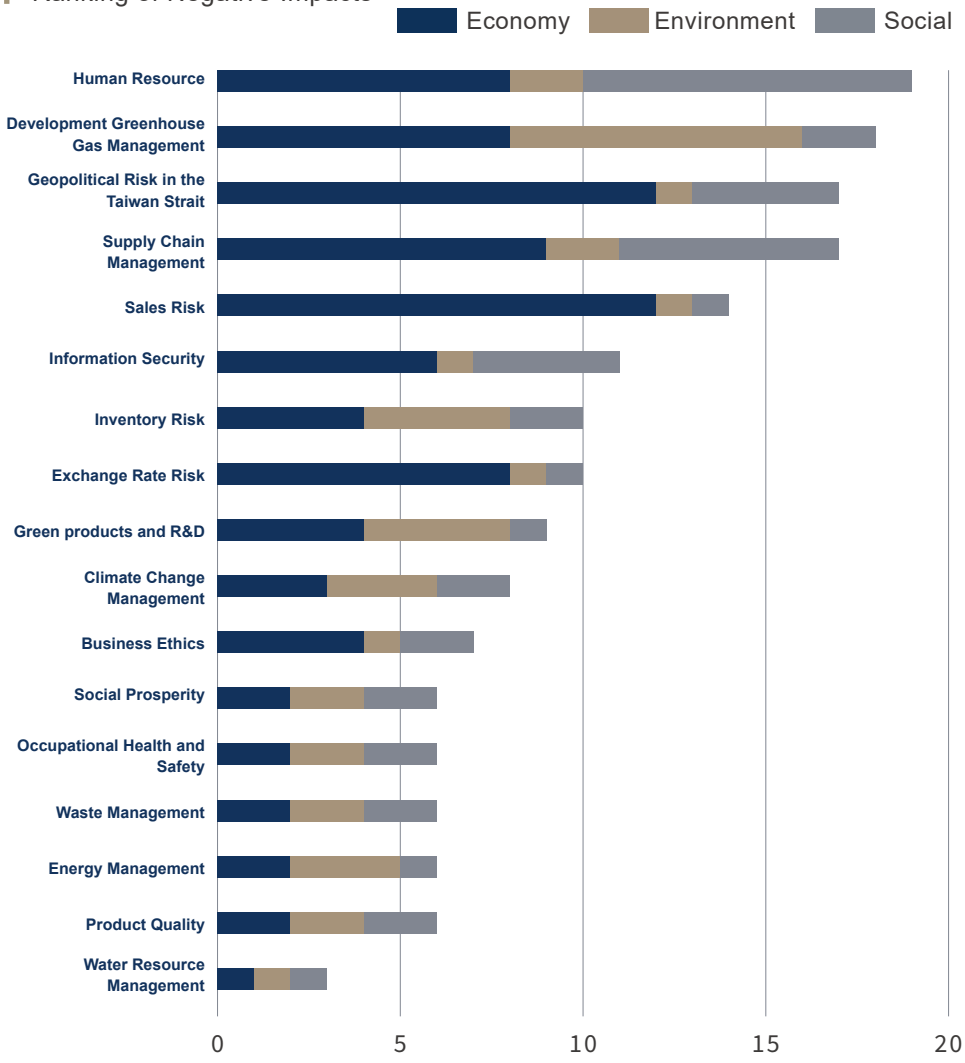


- Used Sea Sonic Electronics' defined criteria for "Occurrence Frequency" and "Impact Severity"
- Quantitatively assess: economic dimension based on financial impact amount; environmental dimension based on the scope of regional impact; people (including human rights) dimension based on personnel casualties/ number of beneficiaries

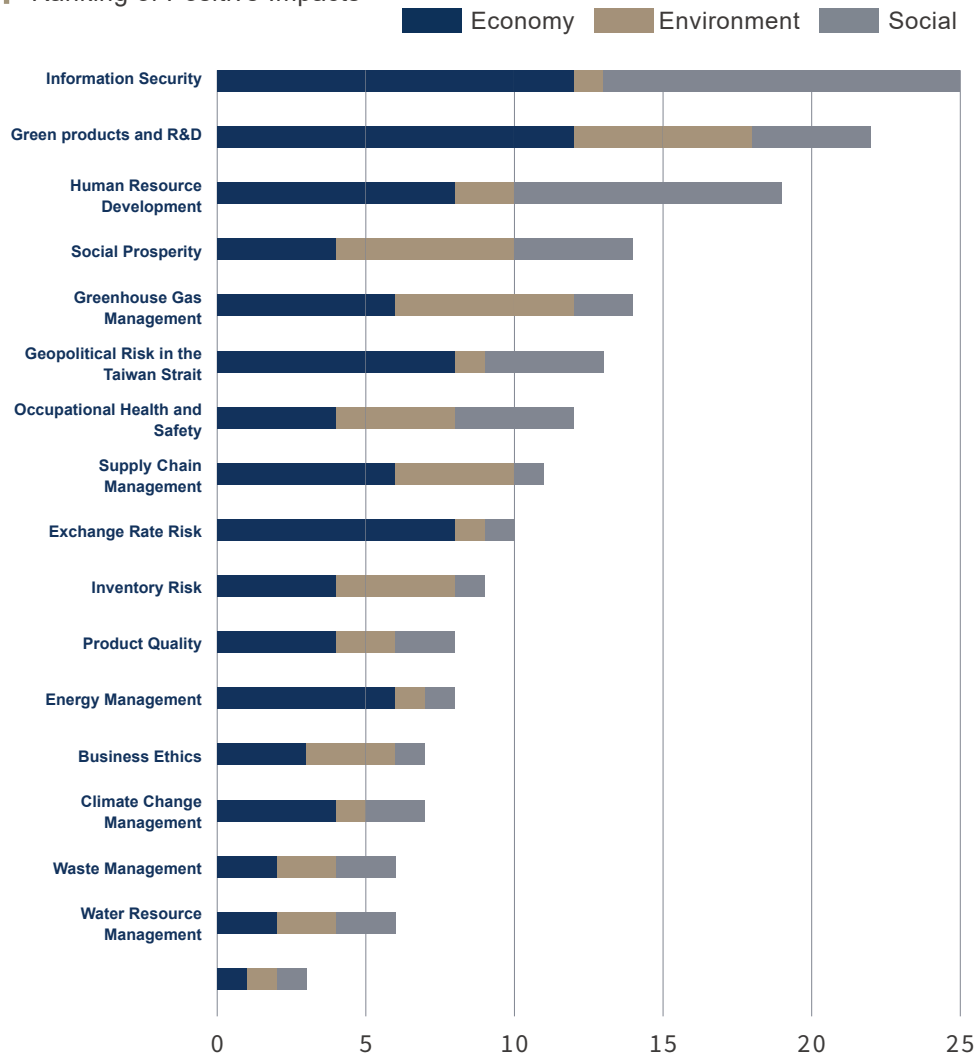
Identify the Degree of Positive/Negative Impacts of Sustainability Issues

The Sustainability Department consolidated the quantitative assessments conducted by each department for economic, environmental, and social impacts. The positive/negative impact scores of sustainability topics on the economy, environment, and people (including human rights) are as follows:

Ranking of Negative Impacts



Ranking of Positive Impacts



Significance of Impact of Sustainability Topics

○Contributing impact ; ★ Causes impact ; ●Direct impact

Concerning Topics	Impact Identification			Impact Locations					Impact Boundary Across the Value Chain							
									Procurement Stage	Production and Manufacturing					Product Use	
	Actual or Potential Impact	Assessment of Positive/Negative Impacts	Impact Time Frame	A	B	C	D	E	Suppliers	Share-holders / Inve-stors	Govern-ment Agencies	Employees	Envi-ronment	Com-petitors	Cust-omers	Con-sumers
Sales Risk	Actual	Both	Long_term	V	V	V	V	V	●	★	NA	○	★	●	●/ ★	●/ ★
Exchange Rate Risk	Actual	Both	Medium_ term	V	V	V	V	V	●	★	★	●	NA	●	●	●
Business Ethics	Potential	Both	Long_term	V	V	V	V	V	○	★	★	●	NA	NA	O	O
Green products and R&D	Actual	Both	Medium_ term	V	V	-	-	-	○	★	NA	★	○	○	★	★
Supply Chain Management	Actual	Both	Long_term	V	V	V	V	V	●	NA	NA	★	NA	★	★	★
Inventory Risk	Actual	Both	Short_term	V	V	V	V	V	●/ ★ /○	★	NA	●/ ★ /○	★	●/ ★	●/ ★	●/ ★
Geopolitical Risk in the Taiwan Strait	Potential	Both	Long_term	V	V	V	V	-	○	★	★	●	NA	○	○	○
Energy Management	Actual	Both	Long_term	V	V	V	V	V	★	★	★	●	●	★	★	★
Greenhouse Gas Management	Actual	Both	Long_term	V	V	V	V	V	●/ ★	★	★	●	●	★	●	●
Waste Management	Actual	Both	Short_term	V	V	V	V	V	●/ ★	★	★	●	●	NA	★	★
Climate Change Management	Actual	Both	Short_term	V	V	V	V	V	★	★	★	●	●/ ★	NA	★	★
Water Resource Management	Actual	Both	Short_term	V	V	V	V	-	★	★	★	●	●/ ★	NA	NA	NA
Product Quality	Actual	Both	Short_term	V	V	V	V	V	●/○	★ /○	★ /○	●	★	★ /○	●	●
Information Security	Potential	Both	Long_term	V	V	V	V	V	★	★	★	●	NA	★	★	★
Human Resource Development	Actual	Both	Short_term	V	V	V	V	V	★	★	★	●	NA	★	★	★
Occupational Health and Safety	Potential	Both	Short_term	V	V	V	V	V	★	★	★	●	★	★	★	★
Social Prosperity	Actual	Both	Long_term	V	V	V	V	V	★	★	NA	★	★	NA	★	★

A : Taiwan, B: Dongguan, C: Shenzhen Energy Power Electronics Co., Ltd. , D: SSA, E: SSE

Risks and Opportunities of Key Sustainability Topics

ESG Dimension	Concerning Topics	Risks	Opportunities
Governance/ Economic	Sales Risk	1. Excessive market demand fluctuations leading to the risk of overstock. 2. Planned production to boost revenue results in inventory issues. 3. Customer concentration risk.	Developing environmentally friendly and energy-saving products to increase market demand and competitive advantage.
	Exchange Rate Risk	1. Risk Offset: Offset accounts receivable and accounts payable in the same foreign currency to mitigate exchange rate fluctuation risk. 2. Risk Sharing: Establish price adjustment clauses with customers and suppliers to adjust accounts receivable and payable based on exchange rate changes, allowing both parties to share the risk of exchange rate fluctuations. 3. Forward Exchange Hedging: Use forward foreign exchange transactions to pre- sell future foreign exchange income or pre-purchase future foreign exchange expenditures to hedge against exchange rate fluctuation risk. 4. Pay close attention to the trend of exchange rates when the U.S. government announces monetary policy-related news, and avoid excessive hedging costs in hedging operations.	Implement risk management and comply with internal control regulations. Establish negotiation mechanisms with customers and suppliers for exchange rate fluctuation pricing, ensure timely product launches, and activate the supply chain to respond to material shortages, enabling sustainable development of the Company.
	Business Ethics	If the Company is subject to major monetary penalties or non-monetary sanctions due to legal violations, stakeholder confidence may decline, affecting the Company's ability to operate sustainably.	The results of the Corporate Governance Evaluation demonstrate Sea Sonic Electronics' solid governance foundation, earning investor trust and increasing opportunities for collaboration with customers.
	Green products and R&D	If new products are not launched according to the R&D schedule, the Company may miss the optimal market entry window, creating a risk of product launch failure.	1. Developing environmentally friendly and energy-saving products to increase market demand and competitive advantage. 2. Through innovative product process design, the Company reduces energy consumption and work hours, thereby lowering the carbon emissions generated by the processes.
	Supply Chain Management	1. The instability of lead times for long-lead-time materials has a profound impact on the supply chain and production management. 2. Risk of excessive concentration of material suppliers.	Establishing backup mechanisms for alternative material suppliers to ensure stable material sources, avoid stock-out crises, and reduce costs.
	Inventory Risk	How to maintain inventory within a reasonable range and avoid risks of material shortages or obsolete stock.	Strengthening inventory management to reduce the generation of obsolete materials and scrap, stabilizing deliveries to reduce carbon emissions from transportation, launching energy-saving products to activate inventory and supply chains, and adopting modular designs to reduce the number of components and increase the use of recycled materials.
	Geopolitical Risk in the Taiwan Strait	Escalation of geopolitical tensions: may intensify military tensions in the Taiwan Strait and further escalate U.S.-China competition. China may increase economic or military pressure on Taiwan.	Going forward, we will continue to seek new high-quality supply chain partners and gradually increase local procurement, continually strengthening Sea Sonic Electronics' key advantage in global sourcing strategy.

ESG Dimension	Concerning Topics	Risks	Opportunities
Environmental	Energy Management	1. Consumption of energy resources due to operational needs, such as electricity used for business operations. 2. Replacing energy-consuming equipment with high energy-efficiency equipment and introducing green materials may increase operational costs.	Using new technologies: Introducing high-efficiency facilities to reduce high- energy consumption equipment and decrease power usage.
	Greenhouse Gas Management	1. Greenhouse gas emissions resulting from the consumption of energy resources for operational needs. 2. Introduction of energy/fuel/carbon taxes: Increased operating costs due to national carbon tax mechanisms. 3. Government, investors, and customers demand disclosure of carbon emission information.	Adopting more efficient transportation methods: By adopting more efficient transportation modes, consolidating shipments, or transitioning to electric vehicles.
	Waste Management	Waste generated during operations includes two main categories: “domestic waste” and “industrial waste,” which must be properly handled by legally authorized contractors in accordance with local regulations.	Waste Recycling and Management: Complying with environmental regulations in operational locations, actively reducing waste generation through scrap recycling and paid cleaning services.
	Climate Change Management	1. In response to Taiwan’s greenhouse gas reduction policy, voluntary greenhouse gas reduction targets are set annually to reduce emissions and mitigate impacts. 2. Greenhouse gas emission inventories and verifications are conducted annually to assess reduction targets and benefits. 3. Evaluation of the acquisition of carbon inventory and carbon footprint management information systems. 4. Increased production and transportation costs for raw materials.	Climate-related risks and opportunities affecting business operations are incorporated into the Company’s risk identification process, with responsible units identifying such risks and opportunities and formulating action plans.
	Water Resource Management	Whether water resource depletion and wastewater management are properly handled by legally authorized contractors in accordance with local regulations.	To respond to climate change and increasing water scarcity, we continuously promote awareness and knowledge of water conservation among employees, reminding them to value water resources and contribute to global environmental protection.

ESG Dimension	Concerning Topics	Risks	Opportunities
Social	Product Quality	Potential product recalls or product safety issues, the capabilities of the supply chain and procurement systems, quality management during the manufacturing process, and the practice of responsible production.	Using more efficient production processes: Creating improvement activities to reduce losses.
	Information Security	Information and communication security (including the risks of hacking and sensitive data breaches). Number and amount of penalties incurred due to deficiencies in information security or privacy protection; number of major personal data breach incidents.	1. Continual investment in cybersecurity protection equipment and software to reduce exposure. 2. Regular "Information Security" training for employees to build awareness around the protection of sensitive data.
	Human Resource Development	1. Recruitment risk: Difficulty in hiring in China leads to increased labor costs and the potential risk of production line stoppages. 2. Employee retention risk.	Establish a fair and comprehensive talent development and training system, including training and performance evaluation. Optimize employee skills through training programs.
	Occupational Health and Safety	If occupational safety and health incidents occur, it may impact employee productivity and increase personnel costs.	Place importance on employee health and workplace safety by offering compensation and benefits above market levels (including regular health check- ups, employee trips, and group insurance).
	Social Prosperity	Sea Sonic Electronics complies with relevant regulations set by government agencies and has established a safe production environment to ensure the health and safety of both the workplace and local residents. Our manufacturing processes pose no risk to the community in terms of air, water, waste, soil, or noise.	According to the characteristics of each operating location, relevant public welfare, charity, and community care activities are conducted to enhance overall social resilience and economic development.

Step 4: Establish Material Topics

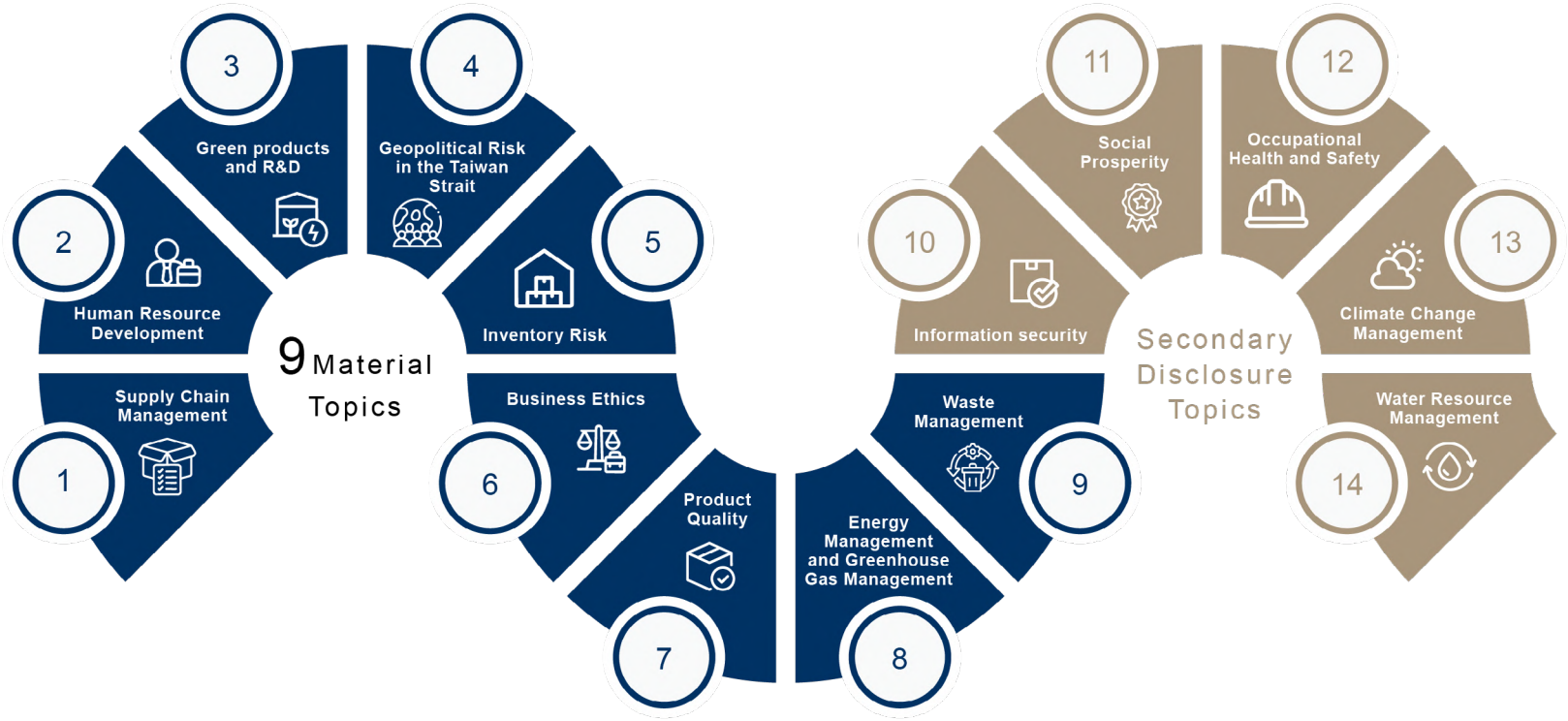
Based on the above analysis, the ESG Initiative Team conducted a comprehensive evaluation using SASB industry-specific metrics, positive/negative impact scores, and the Company's operational direction to prioritize 17 topics by materiality.

In consideration of topic commonality and subsequent management planning, Energy Management and Greenhouse Gas Inventory were consolidated into one, converging into 16 topics.

Finally, 9 material topics were confirmed and selected as the basis for disclosure in the 2024 Sustainability Report, as follows:

The 9 material topics, in order, are: "Supply Chain Management," "Human Resource Development," "Green Products and R&D," "Geopolitical Risk in the Taiwan Strait," "Inventory Risk," "Business Ethics," "Product Quality," "Energy and Greenhouse Gas Management," and "Waste Management," all disclosed in accordance with the GRI Standards.

Secondary disclosure topics: Considering the concerns of stakeholders such as government agencies and customers, Sea Sonic Electronics has identified "Information Security," "Social Prosperity," "Occupational Health and Safety," "Climate Change Management," and "Water Resource Management" as secondary disclosure topics.



No.	Material Topics	Risk item	Consideration Factors				Major Topic Disclosure	Secondary Topic Disclosure	Disclosure Sections
			SASB Industry	Negative Impact	Positive Impact	Organizational Operational Direction			
1	Supply Chain Management	Supply Chain Risk	✳✳✳	✳✳	✳✳	✳✳✳	●		Chapter 4: Sustainable Supply
2	Human Resource Development	Human Resource Risk		✳✳	✳✳	✳✳✳	●		Chapter 7: Employee Care
3	Green products and R&D	R&D Risk	✳✳✳	✳✳	✳		●		Chapter 3: Product Services
4	Geopolitical Risk in the Taiwan Strait	Geopolitical Risk in the Taiwan Strait		✳✳	✳✳	✳✳✳	●		Chapter 2: Corporate Governance
5	Inventory Risk	Inventory Risk		✳	✳✳	✳✳✳	●		Chapter 2: Corporate Governance
6	Business Ethics	Regulatory Compliance	✳✳✳	✳	✳		●		Chapter 2: Corporate Governance
7	Product Quality	Regulatory Compliance	✳✳✳	✳	✳		●		Chapter 2: Corporate Governance
8	Energy Management and Greenhouse Gas Management	Environmental Risk	✳✳✳	✳	✳		●		Chapter 5: Eco-Friendliness
9	Waste Management	Environmental Risk	✳✳✳	✳	✳		●		Chapter 5: Eco-Friendliness
10	Information security	Information security risk		✳✳✳	✳✳			○	Chapter 2: Corporate Governance
11	Social Prosperity	NA		✳✳	✳✳			○	Chapter 8: Social Prosperity
12	Occupational Health and Safety	Regulatory Compliance / Incident Risk		✳	✳✳			○	Chapter 7: Employee Care
13	Climate Change Management	Environmental Risk		✳✳	✳✳			○	Chapter 6: Climate Action
14	Water Resource Management	Environmental Risk		✳✳	✳			○	Chapter 5: Eco-Friendliness
15	Sales Risk	Sales Risk		✳✳	✳		—	—	Non-material and secondary topics; therefore, not disclosed
16	Exchange Rate Risk	Exchange Rate Risk		✳	✳		—	—	Non-material and secondary topics; therefore, not disclosed

Note: 1–10 points: ✳ , 11–20 points: ✳✳ , 21–30 points: ✳✳✳

Summary Table of Changes in Material Topics

Aspects	2023 Material Topics	No.	2024 Material Topics	No.	Nature of Change	Explanation of Reason
Governance/ Economic	Supply Chain Management	4	Supply Chain Management	1	Material Topic Maintained	Increased Attention – Reason: Implementation of supplier management is critical to corporate sustainability.
Social	Human Resource Development	5	Human Resource Development	2	Material Topic Maintained	Increased Attention – Reason: Stable talent retention is a fundamental pillar of business operations.
Governance/ Economic	Innovation in Products and Services	1	Green products and R&D	3	Material Topic Maintained	Name changed – focus on green product transformation to enhance competitiveness
Governance/ Economic	-	-	Geopolitical Risk in the Taiwan Strait	4	New	Incorporated major risks into ESG topic management
Governance/ Economic	-	-	Inventory Management	5	New	Incorporated major risks into ESG topic management
Governance/ Economic	-	-	Business Ethics	6	New	Classified as Secondary in 2023; corresponds to SASB Industry topic; elevated to Material in 2024
Social	-	-	Product Quality	7	New	Classified as Secondary in 2023; corresponds to SASB Industry topic; elevated to Material in 2024
Environment	Energy Management and Greenhouse Gas Management	6	Energy Management and Greenhouse Gas Management	8	Maintained	This is an internationally recognized topic. Currently, total greenhouse gas emissions for Scope 1 and Scope 2 do not exceed 25,000 metric tons; therefore, its ranking has slightly declined.
Environment	-	-	Waste Management	9	New	Classified as Secondary in 2023; corresponds to SASB Industry topic; elevated to Material in 2024
Governance/ Economic	Economic Performance	3	-	-	Deleted	Changed to general disclosure
Governance/ Economic	Risk Management	2	-	-	Deleted	Incorporated major risks into ESG topic management

Step 5: Setting Objective Management

Material Topics Short, Medium, and Long-term Goals Management Table

Sustainability Topic	GRI Standards Topic / Organization-Specific Topic	Resource Allocation	Responsible Units	Communication Channels	2024 Targets	Monitoring and Evaluation Mechanism	2024 Target Achievement Status	Performance Achievement
Supply Chain Management	GRI 308 Supplier Environmental Assessment GRI 414 Supplier Social Assessment	1. Establish supplier evaluation and audit systems, guide suppliers to implement corporate social responsibility, strategically cooperate with key manufacturers and subcontractors, reduce the proportion of self-capacity, and achieve maximized revenue under optimal operational scales. 2. Enhance research and development on the environmental performance of products, ensuring compliance with relevant regulatory requirements.	Global Logistics Department	Agents/ Brand Owners/ Suppliers/ Subcontractors	1. Implemented annual TQRDCE self-assessment for key suppliers: Achievement rate 100%	1. TQRDCE [Note 1] Evaluation Form: Internal procurement self-assessment: once per year; supplier self-assessment: once per year 2. Supplier annual audit form 3. Seminar training records	1. Executed annual TQRDCE self-assessment for key suppliers: Achievement rate: 100%	∨
					2. Annual supplier audits: 25 suppliers		2. Annual supplier audits: 31 suppliers	∨
					3. Hosted annual supplier conference: Once every 2 years		3. Held supplier conferences in 2024: Twice a year	∨
					4. Held 40 external technical exchange meetings per year		4. Jointly held seminars or technical exchange meetings with external parties: 43 sessions	∨

Sustainability Topic	GRI Standards Topic / Organization-Specific Topic	Resource Allocation	Responsible Units	Communication Channels	2024 Targets	Monitoring and Evaluation Mechanism	2024 Target Achievement Status	Performance Achievement
Green products and R&D	Specific Topics	1. Planned to establish a “patent and innovation platform” to maximize the commercial value of patents. 2. Innovation R&D expenditure as a percentage of total revenue: 1.5~3%. 3. Invest in green materials and packaging.	Product Development Department/ Manufacturing Department/ Sales and Marketing Department	Company internal and external websites/ departmental communication and meetings	1-1. Released over 10 new energy-saving products	1. Project schedule achievement rate 2. New product development completion rate 3. Innovative technology patent applications 4. Training for R&D personnel 5. Planned packaging reduction to decrease transportation volume and carbon emissions	1-1. New energy-saving products released: achieved **10** items.	V
					1-2. Innovation R&D expenditure as a percentage of total revenue: >2%		1-2. Innovation R&D expenditure as a percentage of total revenue: **4.45%**	V
					2. Training for R&D personnel: At least 25 hours per person		2. Average training hours per R&D personnel: achieved **37.4** hours	V
					3. Innovative technology patent applications: At least 5		3. Number of innovative technology patent applications: achieved **10**	V
					4. Innovative process design: reduced energy consumption and working hours by over 12% compared to the 2022 baseline year		4. Innovative process design improved production efficiency: reduced working hours by **13.7%** compared to the 2022 baseline year	V
					5. Introduced highest-end models of in-house Prime series, with packaging made from FSC-certified sustainable paper		5. Introduced high-end models of in-house brand series, with packaging made from FSC-certified sustainable paper	V

Sustainability Topic	GRI Standards Topic / Organization-Specific Topic	Resource Allocation	Responsible Units	Communication Channels	2024 Targets	Monitoring and Evaluation Mechanism	2024 Target Achievement Status	Performance Achievement
Geopolitical Risk in the Taiwan Strait	Specific Topics	1. Planning domestic sales process 2. Procuring additional R&D equipment 3. Increasing R&D personnel 4. Planning R&D facility space	President's Office	Strategy meetings / First-level management meetings / MIP project meetings / Dongguan R&D Engineering Center meetings	1. Assessment of China domestic sales deployment: completion date Q4 2024	1. Annual Strategic Meeting 2. Quarterly Business Review 3. Project progress meeting reports	1. Assessment of China domestic sales deployment: completed on schedule	√
					2. Preparation of Dongguan R&D Engineering Center: completion date Q4 2024		2. Preparation of Dongguan R&D Engineering Center: completed on schedule	√
					3. Preparation for adding third manufacturing site within the group: completion date Q4 2024		3. Preparation for adding third manufacturing site within the group: completed on schedule	√
					4. Increased in-house production capacity at Dongguan plant: 10% increase over 2023 baseline (based on 2023 vs. 2024 capacity data report)		4. Increased in-house production capacity at Dongguan plant: **10%** increase target achieved	√
Risk Management – Inventory Risk	Specific Topics	Planned to establish a unified platform information system to monitor real-time inventory data	Taoyuan Warehouse / Global Logistics Department / OBM / OEM	Risk Management Team / Relevant Departments	1. Monthly Production and Sales Meeting: once per month	Monthly review of inventory status	1. Monthly Production and Sales Meeting: **once per month**	√
					2. Monthly Inventory Aging Analysis Report: once per month		2. Monthly Inventory Aging Analysis Report: **once per month**	√
					3. Monthly Inventory Value Report: once per month		3. Monthly Inventory Value Report: **once per month**	√
					4. Board Report: 4 times per quarter/year		4. Board Report: **4 times per quarter/year**	√

Sustainability Topic	GRI Standards Topic / Organization-Specific Topic	Resource Allocation	Responsible Units	Communication Channels	2024 Targets	Monitoring and Evaluation Mechanism	2024 Target Achievement Status	Performance Achievement
Business Ethics	GRI 205 Anti-Corruption	1. Formulated relevant policies such as the “Ethical Corporate Management Best Practice Principles,” “Employee Code of Conduct,” “Procedures for Handling Material Internal Information,” and “Procedures for Preventing Insider Trading,” all disclosed on the official website 2. Conducted ethical management training 3. Set up and announced an independent whistleblower mailbox on both the company website and internal website for use by internal and external personnel 4. Signed “Integrity Commitment Documents” with employees, strictly prohibiting the acceptance of improper benefits directly or indirectly	Chairman's Office	1. Sent “monthly” emails to inquire about internal personnel’s shareholding changes, with legal compliance reminders included 2. Sent “quarterly” reminders via email to directors, managers, and supervisors before board meetings regarding the prohibition of insider trading and relevant regulations.	1. Number of corruption cases: 0	1. Employees signed the “Integrity Commitment Document” 2. Education training 3. Whistleblower mailbox	1. Number of corruption cases: **0**	√
					2. Ethical management training: 100% completion rate for all board members and all employees		2. Ethical management training: all 7 board members completed training (**100%**); employee completion rate: **97.3%**	√
					3. New supplier honesty clause signing rate: 100%		3. **21** new suppliers signed the honesty clause; signing rate: **100%**	√

Sustainability Topic	GRI Standards Topic / Organization-Specific Topic	Resource Allocation	Responsible Units	Communication Channels	2024 Targets	Monitoring and Evaluation Mechanism	2024 Target Achievement Status	Performance Achievement
Energy and Greenhouse Gas Management	GRI 302 Energy GRI 305 Emissions	1. Progressively replaced energy-saving and carbon-reducing environmental facilities/ equipment; replaced lighting with energy-efficient fixtures and installed heat-insulating film 2. Planned implementation of factory burn-in room energy recovery solution from 2024 to 2026 3. Adopted green packaging materials 4. Encouraged employees to use public transportation 5. Implement greenhouse gas inventory coaching	General Administration Department / Manufacturing Department	Greenhouse Gas Inventory Team / relevant departments	1. Annual greenhouse gas inventory Continue to promote the greenhouse gas inventory within the scope of the consolidated financial statements	1. Annual Greenhouse Gas Inventory Report 2. Burn-in room energy recovery solution report 3. ISO 50001 energy management system certificate	1. Annual greenhouse gas inventory Continue to promote the greenhouse gas inventory within the scope of the consolidated financial statements	V
					2. Electricity intensity per unit revenue (kWh per million revenue): decreased by 1% compared to 2021 baseline		2. Electricity intensity per unit revenue (kWh per million revenue): increased by **40%** compared to 2021 baseline	X
					3. Group energy intensity (MJ per million revenue): 2.5		3. Group energy intensity (MJ per million revenue): **3.35**	X
					4. Greenhouse gas emissions intensity: 0.43		4. Greenhouse gas emissions intensity: **0.52**	X
					5. Greenhouse gas reduction (Scope 1 and Scope 2): decreased by 1% compared to 2021 baseline		5. Reduction in greenhouse gas emissions (Scope 1 and Scope 2): **46.58%** reduction from the 2021 baseline	V
					6. Planned phased implementation of factory burn-in room energy recovery solution (2024–2026)		6. Phased implementation of factory burn-in room energy recovery solution (2024–2026)	V
					7. Dongguan factory implemented ISO 50001 energy management system		7. Dongguan factory obtained ISO 50001 energy management system certificate	V

Sustainability Topic	GRI Standards Topic / Organization-Specific Topic	Resource Allocation	Responsible Units	Communication Channels	2024 Targets	Monitoring and Evaluation Mechanism	2024 Target Achievement Status	Performance Achievement
Waste Management	GRI 306 Waste	1. Reducing the defect rate can lower scrap costs 2. Reducing the consumption of process materials to lower costs 3. Recycling and reusing scrap metal materials 4. Using reusable transport boxes and pallets for material transportation	General Administration Department / Manufacturing Department	Greenhouse Gas Inventory Team / relevant departments	1. Waste disposal handled by government-certified waste removal vendors for group companies. Waste disposal and transport vendors: 100% hold business licenses and waste removal permits	1. Waste disposal handled by government-certified waste removal vendors for the company 2. Completed the annual industrial waste disposal report	1. Waste disposal handled by government-certified waste removal vendors for the Group. Waste disposal and transport vendors: **100%** hold business licenses and waste removal permits	√
					2. Completed the annual industrial waste disposal report.		2. Completed the Group's annual industrial waste disposal report	√
					3. Waste recycling and reuse rate: 90%		3. Waste recycling and reuse rate:**92%**	√
Human Resource Development	GRI 404 Training and Education	1. Conduct internal training. 2. Subsidize costs for external training. 3. Upgrade training facilities. 4. Implement e-learning educational training programs. 5. Pre-onboarding care for new hires 6. Optimized compensation and benefits system	General Administration Department / Manufacturing Department / Human Resources Department	Course Notifications Supervisor Meetings Department Meetings Labor-management meetings Pre-onboarding care via phone/ email for new hires Irregular employee care initiatives	1. Average training hours per employee: **11 hours**	Training Satisfaction Survey Training Reports Course test results Completion certificates / licenses Training attendance sheets	1. Average training hours per employee: **30 hours**	√
					2. Participation rate in e-learning educational training programs: **20%**		2. Participation rate in e-learning educational training programs: **28.1%**	√
					3. Human rights training completion rate: **95%**		3. Human rights training completion rate: **100%**	√
					4. Acceptance rate of job offers [Note 2]: **70%**		4. Acceptance rate of job offers: **89.7%**	√
					5. Group employee retention rate (excluding production-line workers) [Note 3]: **70%**		5. Group employee retention rate (excluding production-line workers): **75.1%**	√

Sustainability Topic	GRI Standards Topic / Organization-Specific Topic	Resource Allocation	Responsible Units	Communication Channels	2024 Targets	Monitoring and Evaluation Mechanism	2024 Target Achievement Status	Performance Achievement
Product Quality	Specific Topics	1. R&D talent development and innovative process design; use of durable, recyclable packaging materials	Manufacturing Department / Quality Assurance Department / Taoyuan Warehouse / R&D Division	Risk Management Team / relevant departments	1. Sea Sonic Electronics follows ISO 9001:2015 to establish a quality management system integrated into core operational processes and continues to pass third-party certification, earning higher customer recognition and generating greater commercial benefits.	Monthly OTC review meetings	1. Complies with ISO 9001:2015 to build a quality management system integrated into core operational processes, with continued third-party certification.	√
					2. According to the ISO new product development process, product safety verification is conducted, and 100% of products obtain national and international safety standard certifications.		2. Follows the ISO power supply new product development process to conduct safety verification, with **100%** of products obtaining certifications in accordance with national and international safety standards.	√
					3. Customer satisfaction survey – overall satisfaction: 80%		3. Customer satisfaction survey – overall satisfaction:**93.33%**	√

Note 1: TQRDCE evaluation form: T: Technology / Q: Quality / R: Responsiveness / D: Delivery / C: Cost / E: Energy Saving

Note 2: Acceptance rate of job offers = number of actual arrivals/number of job offers issued

Note 3: Group employee retention rate (excluding production-line workers): (Ending headcount – number of new hires during the period) ÷ beginning headcount

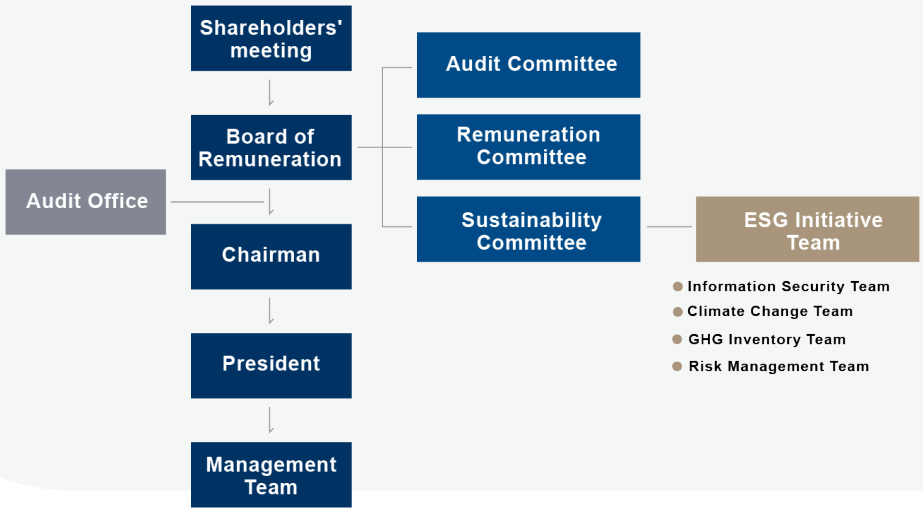
2

CORPORATE GOVERNANCE

2.1 Corporate Governance Structure

The highest authority in the Company is the shareholders' meeting, where directors are elected by the shareholders to form the board of directors. The board of directors is the supreme governing body, responsible for the Company's overall management decisions. Functional committees such as the Remuneration Committee, Audit Committee, and Sustainability Committee are established to oversee the Company's operations, director compensation, financial statements, and key ESG performance targets. Additionally, an internal audit office is established to monitor the effectiveness of the Company's internal controls. All committees are required to regularly report their activities and resolutions to the board of directors to safeguard the interests of the Company and its stakeholders.

Sea Sonic Electronics Co., Ltd.
—Organizational Chart of Corporate Governance

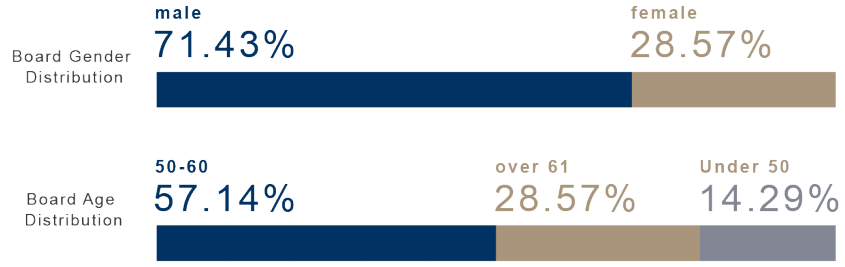


2.1.1 Board Composition

The Board of Directors serves as a balancing and supervisory role between the company's owners and its managers, exercising the rights and obligations granted by the shareholders, establishing operational policies based on stakeholder interests; and on the operational side, it decides on the management layers, oversees company performance, resolves sustainable development strategies, and tracks their effectiveness.

Sea Sonic Electronics' Board complies with the "Rules for Election of Directors" and the "Corporate Governance Best Practice Principles." The board members are nominated through a nomination system, with 7 to 9 individuals elected by the shareholders' meeting for a term of three years, eligible for re-election. Nomination and selection criteria are based on the candidates' independence, professional background relevance to the company's operational development, and considering the diversity of the board's composition.

The current board consists of 7 members, with a gender ratio of 5:2, including three independent directors, making up 42.86%, which is



better than the requirements set by the Taiwan Stock Exchange; there are 2 female members, representing 28.57% of the board, surpassing the average ratio for female directors in OTC listed companies. The age distribution includes 1 director under 50, 2 directors aged 51-60, and 4 directors over 61.

The company generally holds quarterly board meetings to review business performance, discuss major investment issues, company strategies, and assess significant ESG strategic issues and critical matters, including legal, environmental, social, and economic impacts, risk management, and cybersecurity issues; should any negative situation affecting stakeholders occur, it is reported to the board by the responsible unit.

In 2024, a total of 6 regular board meetings were held; no extraordinary board meetings were convened; average attendance rate was 100%. Key material matters communicated with the board were: 4 environmental, 5 social, and 54 governance-related matters, totaling 63 matters.

※ Note: For board member attendance, please refer to Sea Sonic Electronics' 2024 Annual Report / II. Corporate Governance Report / III. Corporate Governance Operations / (1) Board Operations

※ Note: Important resolutions of the board of directors are also promptly disclosed on the Market Observation Post System and in the Investors / Corporate Governance / Board Operations section of the Sea Sonic Electronics website

Sea Sonic Electronics Board Member List (as of December 31, 2024)

Name of Directors	Title	Nationality	Gender	Age	Independent Director Tenure	Director Who is an Employee of Sea Sonic	Functional Committees		
							Audit Committee	Remuneration Committee	Sustainability Committee
CHANG, HSIU-CHENG	Chairman	ROC	M	51-60		●			
CHANG, YUN-CHI	Director	ROC	F	51-60					●
CHANG, DUN-KAI	Director	ROC	M	Over 61					●
LIN, YAO-CHIN	Director	ROC	M	Over 61					●
LIN, CHING-CHING	Independent Director	ROC	F	Over 61	Under 3 years		●	●	●
HUANG, CHIN-HSIANG	Independent Director	ROC	M	Over 61	3-6 years		●	●	●
KAO, CHIH-TING	Independent Director	ROC	M	Under 50	3-6 years		●	●	●

Distribution of Director Experience and Expertise

Name of Directors	Title	Distribution of Directors' Professional Abilities and Experience								
		Operational Judgment	Financial Analysis	Business Management	Industry Knowledge	Strategic Management	Product Research and Development	Information Management	Risk Management	Environmental Sustainability
CHANG, HSIU-CHENG	Chairman	●	●	●	●	●	●		●	●
CHANG, YUN-CHI	Director	●		●	●	●			●	●
CHANG, DUN-KAI	Director	●		●	●	●			●	●
LIN, YAO-CHIN	Director		●	●	●			●	●	●
LIN, CHING-CHING	Independent Director	●	●	●	●				●	●
HUANG, CHIN-HSIANG	Independent Director	●	●	●	●				●	●
KAO, CHIH-TING	Independent Director		●	●	●	●			●	●

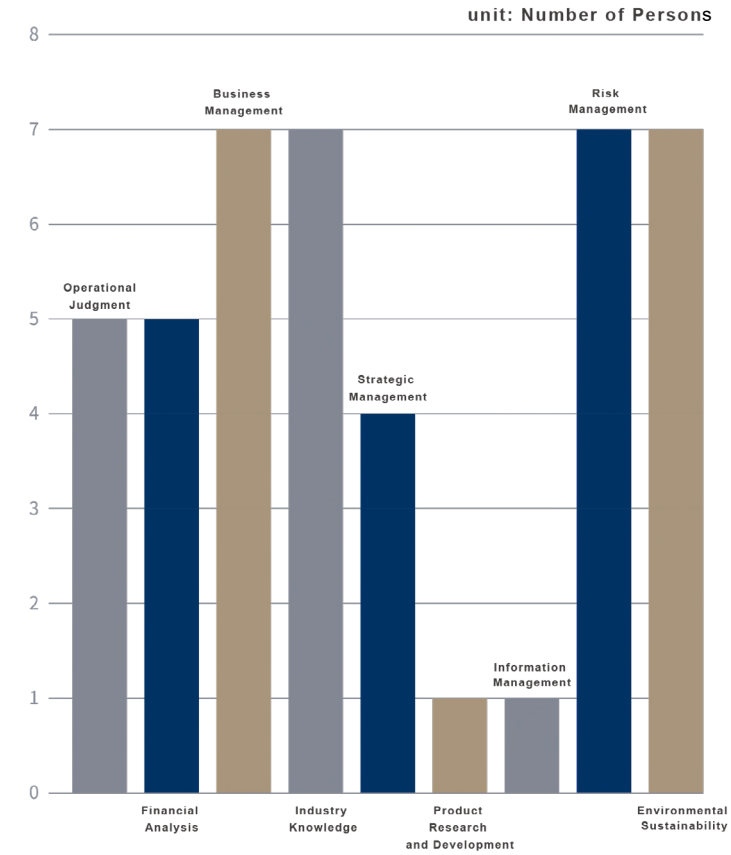
2024 Chairman attendance rate

Attend 100%

absence 0%

Key material matters communicated with the board

social 4 | environmental 5 | governance-related matters 54 | total 63



Directors' Continuing Education

Sea Sonic Electronics, in accordance with the "Guidelines for the Continuing Education for Directors and Supervisors of TWSE/TPEx Listed Companies," arranges continuing education courses for directors each year. These courses cover professional skills, knowledge, and sustainability-related topics. New appointees are required by law to complete 12 hours of training, while reappointed directors must complete at least 6 hours, in order to strengthen their ability to respond to operational impacts. Some courses include content related to economic, environmental, social, and corporate governance topics to enhance the board's understanding of ESG and optimize corporate governance.

In 2024, directors participated in a total of 10 training programs and courses, accumulating 48 hours of training.

※Note: Please refer to the 2024 Annual Report / II. Corporate Governance Report / III. Corporate Governance Operations / the Market Observation Post System.

Total training hours for the entire board
48 hours

Proportion of ESG-related courses
87.50%

Board Performance Evaluation

Sea Sonic Electronics follows the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" to establish a "Regulations Governing the Board Performance Evaluation," which clearly defines the cycle, period, scope, methods, executing units, and procedures of board performance evaluations. In principle, annual self-evaluations of the board, functional committees (including the Audit Committee, Remuneration Committee, and Sustainability Committee), and individual board members are conducted to ensure effective corporate governance operations. The most recent internal board performance evaluation was conducted by the corporate governance officer using an internal questionnaire and was reported to the board on March 11, 2024.

The board performance evaluation covers the following five aspects:

1. Level of involvement in the company's operations
2. Enhancing the quality of the Board's decisions
3. Composition and structure of the Board
4. Selection and ongoing education of directors
5. Internal control
6. Promotion of sustainable development

The performance evaluation of individual board members covers the following six aspects:

1. Mastery of the company's goals and mission
2. Understanding of directorial responsibilities
3. Level of involvement in the company's operations
4. Management and communication of internal relations
5. The professionalism and ongoing training of the directors
6. Internal control

※ Note: 2024 performance evaluation results: Please refer to Sea Sonic Electronics' 2024 Annual Report / II. Corporate Governance Report / III. Corporate Governance Operations / Other Disclosures.

Directors, Managers, Senior Executives, and Employees – ESG Performance Linkage to Compensation

Sea Sonic Electronics has a Remuneration Committee, which held 4 meetings in 2024 to evaluate and manage the compensation of directors, independent directors, and managers. Director compensation is proposed by the Remuneration Committee with reference to industry standards and individual performance evaluation results, in accordance with the "Regulations for the Compensation of Directors and Managers," and is approved by the Board of Directors.

※ Note: Please refer to the 2024 Annual Report / II. Corporate Governance Report / II. Remuneration of Directors, President, and Vice Presidents.

Senior executive compensation, in addition to fixed salary and retirement/ pension benefits, includes performance bonuses calculated based on the achievement of various performance indicators. The retirement system for senior executives is the same as that for other employees.

Sea Sonic Electronics is progressively integrating its compensation policy and employee performance evaluations with sustainability performance. The Company included ESG indicators in the performance evaluation of department-level and above supervisors (including the Chairman, President, Vice Presidents, and department heads), as well as the highest-level managers of overseas subsidiaries. ESG indicators accounted for 10% of the total evaluation score. Additionally, for all projects (including ESG) completed within the Company, outstanding managers and employees were publicly recognized and rewarded with bonuses, along with additional points in individual performance evaluations.

※ Note: Please refer to the Company website / Investor Section / Corporate Governance / Board of Directors / Board Operations or the Market Observation Post System.

The Company, in accordance with the "Regulations on the Compensation of Directors and Functional Committee Members" and with reference to the "Board Performance Evaluation Measures" — including aspects such as achievement of Company goals and missions, understanding of directors' responsibilities, level of participation in operations, internal relationship management and communication, professionalism and continuous education, internal control, and other sustainability-related issues — conducts performance evaluations of the Board of Directors and assigns weights accordingly for distribution. Directors are highly attentive to and supportive of the Company's sustainable growth, continuously promoting ESG development and fulfilling corporate social responsibilities. Their compensation is tied to the degree of engagement with ESG topics and achievement of ESG objectives, strengthening accountability for the Company's sustainability vision.

Board of Directors' Performance Evaluation Implementation Status

Evaluation cycle	Evaluation Period	Evaluation Method	Scope of evaluation	Evaluation Results
Annual	From January 1, 2024 to December 31, 2024	Internal assessment of the Board	Overall Board Performance	Average score of 98 out of 100 (Excellent grade)
Annual	From January 1, 2024 to December 31, 2024	Internal assessment of the Board	Individual Board Members	Average score of 97 out of 100 (Excellent grade)
Annual	From January 1, 2024 to December 31, 2024	Internal assessment of the Board	Audit Committee	Average score of 99 out of 100 (Excellent grade)
Annual	From January 1, 2024 to December 31, 2024	Internal assessment of the Board	Remuneration Committee	Average score of 99 out of 100 (Excellent grade)
Annual	From January 1, 2024 to December 31, 2024	Internal assessment of the Board	Sustainability Committee	Average score of 95 out of 100 (Excellent grade)

Directors, Senior Executives, and Employee Resignation and Retirement Policies

Director remuneration is governed by Article 20 of the Articles of Incorporation, which states that if there is profit in a given year, no more than 1.5% of it may be allocated as director remuneration. Director remuneration is determined by the Remuneration Committee with reference to standard industry practices and based on the director's level of participation in Company operations, their responsibility in overseeing sustainability development, and other individual performance factors, and is calculated in accordance with the "Regulations for the Compensation of Directors and Managers." Upon departure, board members do not receive any severance pay or additional compensation other than those required by law; the Company does not implement any clawback mechanism or retirement benefit scheme for board members.

Sea Sonic Electronics' resignation and retirement policy for senior management is based on fairness, transparency, and compliance. It also takes into account Company performance and industry standards to ensure reasonableness and competitiveness in support of sustainable business development. Notice periods and severance pay are fully compliant with local laws and consistent with standards applied to general employees. Senior executives do not receive additional financial subsidies or in-kind benefits, reflecting consistency and transparency in the policy. The Company regularly benchmarks against industry practices and incorporates Company performance and external evaluations to dynamically adjust policies, enhancing competitiveness and talent attraction to support innovation and sustainability goals.

The Company has established compensation policies for senior executives. Fixed compensation is determined based on position, responsibility, performance, and capability, while variable compensation is based primarily on annual performance bonuses. These are closely linked to business performance indicators, achievement of sustainability goals, and individual performance evaluations. The weight of sustainability goals is adjusted based on the position to ensure alignment between the interests of the Company and its executives and to jointly promote corporate sustainability. In addition, the Company has not implemented a clawback mechanism for senior executives. Regarding retirement benefits, both senior executives and all employees are covered under the statutory retirement contribution scheme to ensure retirement security for all employees.

Conflict of Interest Management

1. The bylaws of Sea Sonic Electronics' Board, Audit Committee, Remuneration Committee, and Sustainability Committee all include provisions for avoiding conflicts of interest.
2. In the governance structure, the Chairperson is not part of the organization's senior management. If a meeting agenda item involves the personal interest of the Chairperson, their spouse, a relative within the second degree of kinship, or a company with a controlling or subordinate relationship to a director, the Chairperson must explain the conflict of interest during the meeting. If such interest may be detrimental to the Company's interest, the Chairperson must not participate in the discussion or voting and must recuse themselves. They are also prohibited from acting as a proxy for other directors or committee members in voting. Relevant information, key content explanations, and recusals are all documented in the meeting minutes.
3. The Sustainability Committee leads the team in continuously promoting and strengthening ESG strategies. An employee grievance channel and a stakeholder mailbox on the Company's official website have been established. Cases are handled according to departmental hierarchy to ensure alignment with stakeholder needs and expectations.
4. The Company has also established the "Ethical Corporate Management Procedures and Code of Conduct," "Code of Ethical Conduct for Directors and Managers," and "Employee Code of Conduct," which all directors, managers, and employees are required to comply with. Implementation of the code of conduct is overseen by the President's Office, with regular reporting of implementation outcomes to the Board of Directors. As of the end of 2024, there have been no significant conflicts of interest at Sea Sonic Electronics.
5. The Company continues to maintain adequate liability insurance coverage each year for its directors, managers, and key personnel to reduce and mitigate the risk of significant damage to the Company and its shareholders resulting from errors or omissions by such individuals, thereby enhancing corporate governance.

2.1.2 Functional Committees

Sustainability Committee

Sea Sonic Electronics established the "Sustainability Committee" in 2021 to implement corporate social responsibility and achieve a sustainable business philosophy. As the highest sustainability-focused entity within the company, the Board of Directors formed the Sustainability Committee, composed of 3 directors and 3 independent directors, totaling 6 members.

The Sustainability Committee has set up its organizational regulations approved by the Board, defining its responsibilities and duties. It primarily manages, resolves, and oversees the company's major ESG issue governance strategies, policy effectiveness, and goal achievement rates, reporting its execution results to the Board annually.

Under the Committee, an ESG Initiative Team was established, led by the Director as the chair. Based on functional responsibilities, four execution teams were formed: Information Security Team, Climate Change Team, Greenhouse Gas Inventory Team, and Risk Management Team, with the company's senior managers serving as members and one manager appointed as the team leader for each group.

The execution teams are responsible for identifying ESG material topics related to company operations, developing management strategies and goals, and preparing the annual sustainability report. The Chair of the ESG Initiative Team regularly reviews the performance and goal attainment of the execution teams and reports to the Sustainability Committee annually.

In 2024, the Sea Sonic Electronics Sustainability Committee held 5 meetings, with a 100% attendance rate by its members.

There were 9 major matters communicated with the Board, mainly focused on promoting corporate sustainability, emphasizing governance, environmental, and social aspects, implementing governance systems, adhering to principles of integrity in business operations, executing and supervising risk management, and carrying out other Board-approved related matters.

The Board of Directors reported and approved ESG proposals in 2024 as follows:

Meeting Dates	Board Reports and Approved Resolutions
March 11, 2024	• Progress report on the "Greenhouse Gas Inventory and Verification Schedule." • Report on the implementation of the company's sustainability initiatives.
May 09, 2024	• Progress report on the "Greenhouse Gas Inventory and Verification Schedule." • The Company's implementation status of sustainability promotion and the 2024 material topic assessment report (including ESG material topics and risk issues)
June 03, 2024	• Approval of the Company's "2023 Sustainability Report".
August 09, 2024	• Progress report on the "Greenhouse Gas Inventory and Verification Schedule." • Amendments to the Company's "Risk Management Policy and Procedures" and "Risk Management Operating Procedures".
November 08, 2024	• Progress report on the "Greenhouse Gas Inventory and Verification Schedule." • For the Company's "Sustainability Promotion Implementation Report," please refer to the "2024 Sustainability Promotion Implementation Report" and the "2024 Information Security Risk Management Report".

Remuneration Committee

Sea Sonic Electronics established the Remuneration Committee on December 19, 2011, to assess and recommend compensation policies and systems for the company's directors and managers from a professional and objective standpoint. The committee members, including independent directors appointed by the Board resolution, must not be fewer than 3 people, with 1 independent director serving as the convener and chairperson of the meetings.

The current committee, consisting of 3 independent directors, meets the regulatory requirements for independence, with a term from June 14, 2023, to June 13, 2026. Their responsibilities include:

1. Establishing and regularly reviewing the performance assessment and compensation policies, systems, standards, and structures for directors, supervisors and managers.
2. Regularly assessing and setting compensation for directors, supervisors and managers.
3. The professional qualifications, independence, and authority of the committee members are governed by the "Remuneration Committee Charter" of the company.
4. Other matters resolved by the Board.

Principally, the Remuneration Committee meets at least twice a year; in 2024, it convened 4 times, with a 100% attendance rate among its members. To ensure a more transparent and fair compensation system and to protect stakeholders' interests, the company's Articles of Incorporation specify that employee and director compensation be distributed based on the profit ratio for the year. Employee compensation must be decided by a Board resolution with at least two-thirds of directors present and a majority of those present in agreement, and reported to the shareholders' meeting. The compensation for employees and directors for this year was approved by the Board on March 11, 2024, and reported at the shareholders' meeting on June 21, 2024.

Audit Committee

Sea Sonic Electronics established the Audit Committee on June 12, 2020, and formulated the "Audit Committee Charter" following the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies."

The current committee is composed of 3 independent directors, with a term from June 14, 2023, to June 13, 2026. Their powers include:

1. Reviewing the appropriateness of the financial statements.
2. Appointing and removing the certified public accountant and assessing their independence and performance.
3. Establishing or amending internal control systems and ensuring their effective implementation.
4. Supervising compliance with relevant laws and regulations within the company.
5. Managing existing or potential risks within the company.

The Audit Committee meets quarterly in principle and may invite department heads, internal auditors, accountants, legal advisors, etc., to attend discussions as necessary. In 2024, it held 5 meetings, with a 100% attendance rate among its members.

※ Note: For resolutions of the Audit Committee, please refer to Sea Sonic Electronics' 2024 Annual Report / II. Corporate Governance Report / III. Corporate Governance Operations / (2) Operation of the Audit Committee.

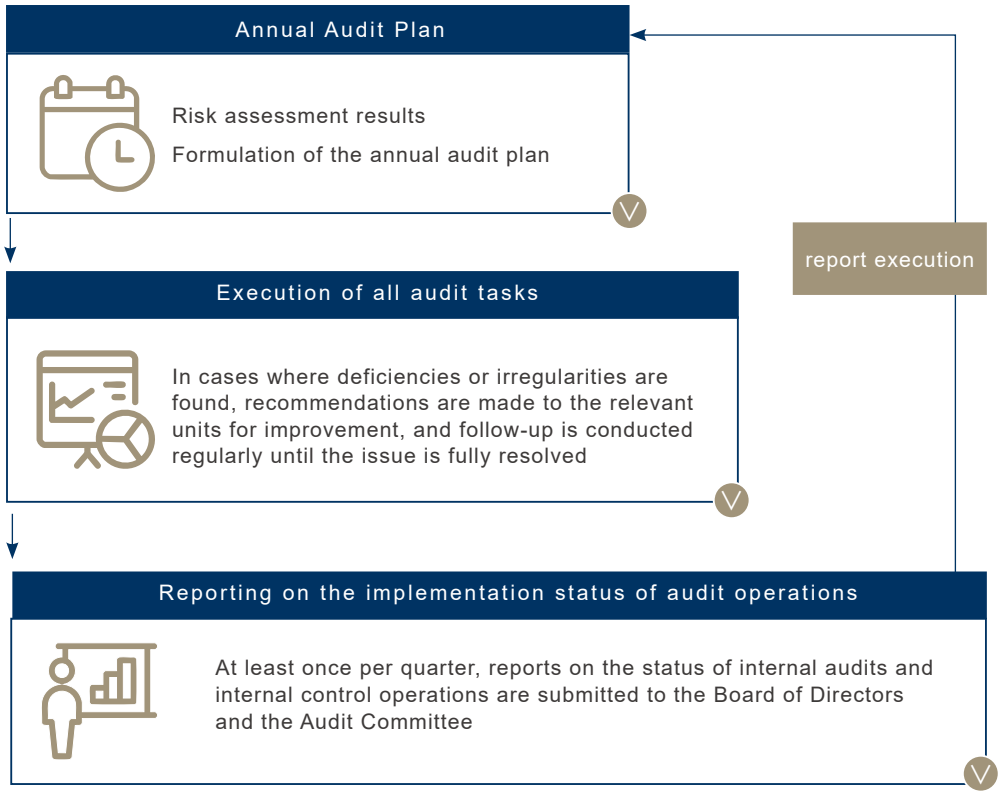
Internal Audit

The purpose of the Company's internal audit is to assist the Board of Directors and management in examining and reviewing deficiencies in the internal control system, assessing operational effectiveness and efficiency, and providing timely recommendations for improvement to ensure the continued and effective implementation of the internal control system and to serve as a basis for review and revision of the system.

In accordance with the "Regulations Governing the Establishment of Internal Control Systems by Public Companies," the Company has established an effective internal control system based on the overall operational activities of the Company and its subsidiaries. The system is reviewed and improved continuously to adapt to internal and external environmental changes and to ensure the ongoing effectiveness of its design and implementation.

To ensure audit personnel carry out their duties with impartiality and objectivity, the Company has, by law, established an independent Audit Office under the Board of Directors and staffed it with full-time audit personnel. According to the "Corporate Governance Best Practice Principles," the appointment or dismissal of the chief auditor must be approved by the Audit Committee and resolved by the Board of Directors. The appointment, performance evaluation, and compensation of internal audit personnel are submitted by the chief auditor and approved by the Chairman of the Board.

Audit Activities in 2024	
Board Participation	The chief auditor attended 6 Board meetings.
Education Training	2 people. Totaling 24 hours
Audit Scope	In accordance with the annual audit plan, group-wide audit tasks were carried out. No major irregularities were identified in the audit results.

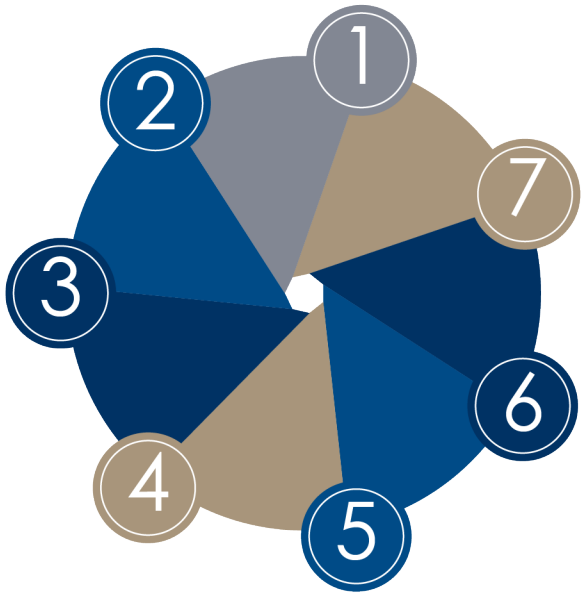


2.2 Economic Performance

Sea Sonic Electronics has formulated seven major business policies for 2024, linking them to the goals of the Company's material topics to promote and realize its ESG corporate commitments, and fully launching solid operations:

Sea Sonic Electronics Business Policies

1. Uphold the Sea Sonic corporate spirit, develop energy-efficient power supplies, and firmly commit to sustainable development.
2. Optimize operational process management, strengthen control mechanisms, and improve operational quality.
3. Build a dense network of business partners, strengthen channel expansion, and provide quality services.
4. Establish long-term competitive advantages, make good use of human resources, and cultivate outstanding talent.



5. Shorten product development cycles, improve R&D management, and ensure comprehensive intellectual property protection.
6. Anticipate market application trends, expand R&D centers, and refine core technologies.
7. Respond to global economic changes by enhancing revenue and reducing costs to create long-term stable profits.

2024 Financial Performance

unit: NT$ thousand

Item \ Year	2022	2023	2024
Net Revenue	2,554,842	3,333,190	2,021,441
Gross Profit	776,752	1,139,926	510,640
Income from Operations	430,327	760,254	103,465
Non-operating Income and Expenses	170,163	22,171	260,681
Net Income	450,226	614,706	288,670
Earnings per Share	5.63	7.58	3.50

In 2024 at Sea Sonic Electronics, due to the adoption of appropriate business strategies and product planning, even though full-year revenue declined compared to the previous year, our market share in high-end power supplies remained unaffected, maintaining stable performance in the branded distribution market. Consolidated revenue was NT$2 billion, representing a year-on-year decrease of 39.35%. Operating gross profit was NT$510 million, down 55.20% year-on-year. The consolidated gross margin was 25.26%. Net income after tax was NT$288.67 million, and EPS was NT$3.50.

Despite a challenging environment, Sea Sonic Electronics has maintained stability and profitability. The primary reasons for our success include the development and mass production of high-quality, high-performance products such as the Prime, Vertex, Focus ATX3.1 and Core ATX 3.1 series, which have enhanced our brand competitiveness and market share due to their performance and stability. We have also implemented effective pricing and marketing strategies, generating operational synergies and receiving positive market responses. Particularly, our growth rates in the United States, Europe, and Mainland China were 17%, 15%, and 5%, respectively. Additionally, we have introduced several policies and programs in production, including process optimization, the introduction of automated testing systems, anechoic chamber setups, and automated packaging equipment, significantly enhancing production efficiency, reducing costs, and meeting customer demands. Through the integration of our shipping systems, we have precisely controlled and significantly reduced per-unit transportation costs. In terms of global logistics, we increased overseas production capacity in the Philippines to respond to the impact of U.S.-China trade tariffs, enabling shipments to the Americas to avoid the 25% U.S. import tariff on goods manufactured in China. We also optimized the inventory management system, strengthened communication with suppliers and customers, significantly reduced material procurement costs, and increased product profit margins. In this environment, we are actively nurturing and retaining talent, developing effective incentive compensation plans, fostering a sense of mission, achieving team collaboration, and creating a win-win situation with our customers and suppliers.

Looking ahead to 2025, we aim to promote new products, explore new markets, and strengthen existing customer relationships, continuing our efforts in "product performance innovation" and "building excellent quality" to maintain our leadership in the global high-end market. We plan to develop and combine a complete range of products, introducing a forward-looking series from entry-level to top-tier models Through the new-generation flagship to

high cost-performance series models such as Prime, Vertex, Focus, Core, and G12X, we meet the needs of different customer groups. With effective marketing strategies and customer service, our comprehensive product lineup is expected to enhance the competitiveness of the Sea Sonic brand in the market while also increasing brand recognition and standing.

We will also increase our investment in R&D resources, hire more professional talent, and conduct comprehensive training to enhance our team's research and development capabilities and efficiency. Simultaneously, we are continually optimizing our R&D processes and adopting the latest technologies, equipment, and quality adaptable parts to shorten product development cycles. Through enhanced R&D capabilities, we aim to rapidly introduce more market-aligned products.

Furthermore, we are committed to expanding our production capacity to ensure the timely delivery of high-quality products. This plan includes improving production line efficiency, increasing investment in production equipment, and expanding production lines. We believe this will help meet greater customer demands and enhance our brand's competitiveness in the market.

Additionally, we will use market expansion to enter new regions or markets to increase sales volumes. We will continue to innovate products and upgrade platforms, consistently introducing new features and technologies while intensifying our brand promotion efforts to gradually enhance brand recognition and appeal to more potential customers. We will continue to focus on customer needs by providing quality post-sale services to promote repeat purchases and brand loyalty. By optimizing the production process and coordinating the deployment of overseas production capacity, we have reduced production costs and increased profit margins. At the same time, by establishing strategic partnerships with upstream and downstream partners, we work together to expand market scale in order to achieve the goal of maintaining stable performance in 2025.

2.3 Ethical Management

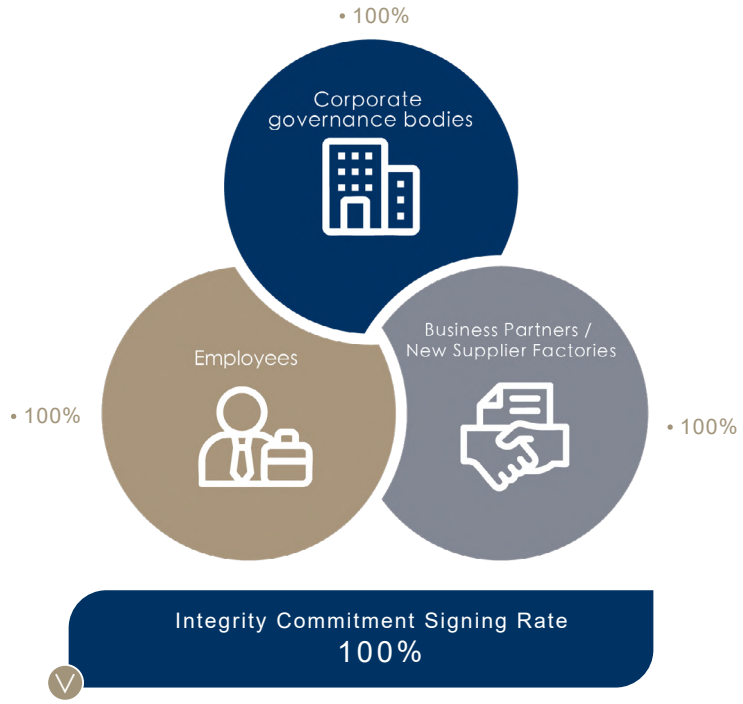
Sea Sonic Electronics has established an ethical management culture to maintain sound development and a robust business operation structure. Following the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies," our company has developed policies under Article 5 of the "Ethical Corporate Management Best Practice Principles." Based on principles of integrity, transparency, and accountability, these policies create a sustainable business environment with strong corporate governance and risk management controls. Directors, managers, and employees are prohibited from directly or indirectly offering, promising, demanding, or accepting any improper benefits, or engaging in any other acts of dishonesty, illegality, or breach of fiduciary duties during their commercial dealings with customers and suppliers, to gain or maintain benefits.

The company's "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" have been revised in accordance with relevant laws and approved by the Board of Directors. These documents specify the standards of behavior that all employees must follow in performing their duties, keeping abreast of both domestic and international ethical management standards. We encourage directors, managers, and employees to participate in further education or training to enhance the effectiveness of our ethical management.

The Company’s responsible business conduct policies include the following: “Corporate Governance Best Practice Principles,” “Ethical Corporate Management Best Practice Principles,” “Measures on Handling of Illegal, Unethical, or Dishonest Conduct,” “Ethical Corporate Management Procedures and Code of Conduct,” and “Procedures for Preventing Insider Trading.” These are also disclosed in the Company’s Annual Report, on the Company Website, or via the Market Observation Post System (MOPS).

Sea Sonic Electronics conducts annual training sessions on these guidelines to ensure that governance members and colleagues understand and adhere to our ethical management policies and legal standards. Additionally, a series of measures and management mechanisms, including the signing of related documents and the provision of training courses on ethical management, are implemented and continuously promoted.

Integrity Commitment Signing Rate



2024Ethical Management Implementation

Stakeholders	Compliance Standards	Management Actions and Implementation
Corporate governance bodies (Board of Directors, functional committees)	1. Rules of Procedure of Board Meetings 2. Board-related regulations 3. Conflict of interest avoidance norms 4. Internal significant information handling procedures 5. Shareholding norms during the election of directors and independent directors 6. Directors did not engage in any integrity-breaching activities 7. Board regulations advocacy manual 8. Ethical management education and training for directors:	• Developed relevant norms approved by the Board of Directors; legally avoided conflicts of interest to prevent breaches of ethical management principles. • Irregularly informed directors about internal significant information handling and insider trading prevention laws and procedures, emphasizing the confidentiality of internal information, prohibition of short-term insider trading, and legal norms concerning insider stock transactions. • There were 4 cases of directors avoiding conflicts of interest. Note: Please refer to Sea Sonic Electronics%E2%80%99 2024 Annual Report / II. Corporate Governance Report / III. Corporate Governance Operations / (1) Board Operations. • Directors and key staff purchased liability insurance, approved by the board on May 9, 2024, with a coverage amount of USD 3 million to protect shareholder interests and reduce operational risks. • Board members participated in courses organized under the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies," with each director receiving an average of 7 hours of training. ※Note: Please refer to Sea Sonic Electronics' 2024 Annual Report / II. Corporate Governance Report / III. Corporate Governance Operations / (1) Board Operations, or MOPS. • 100% of board members signed the “Statement on Shareholding Guidelines upon Appointment of Directors and Independent Directors” and the “Statement of No Violation of Principles of Integrity by Directors.” • The company provided all board members with a "Board Regulations Advocacy Manual." • In 2024, all board members completed the online ethical management training course, achieving a 100% completion rate.

Stakeholders	Compliance Standards	Management Actions and Implementation
Employees	1. Employee Code of Conduct 2. Integrity commitment document 3. Regulations on Employee Gift-Giving/Receiving and Business Entertainment with Partners	• Detailed norms cover integrity, fairness, fair trading, insider trading, confidentiality obligations, environmental respect, conflict of interest avoidance, political donations and activities, and copyright issues. • In addition to establishing rules related to integrity and ethical conduct, all new employees at headquarters signed the “Employee Code of Conduct” and the “Integrity Commitment Document,” with a signing rate of 100%. New employees at subsidiaries signed the “Integrity Commitment Document” and either the “Confidentiality Agreement” or the “Employee Code of Conduct,” also with a 100% signing rate. • According to statistics, a total of 326 individuals received internal and external training related to ethical management throughout the year (including in-person and online sessions), with total training hours reaching 378.5. The Group’s overall training completion rate was 97.3%. • On September 20, 2024, the Company introduced the “Regulations on Employee Gift-Giving/Receiving and Business Entertainment with Partners,” which clearly prohibits suppliers from engaging in bribery, solicitation, or providing improper benefits to Company employees.
Business partners (clients/ suppliers)	1. Customer business contracts 2. Good Faith Principle	• The commitment to ethical management is included in the commercial contracts signed with clients. • The company has a customer credit survey mechanism to assess the honesty record of customers. • Clients conduct regular or irregular ethical audits, with self-monitoring of any potential violations of business ethics. • Suppliers and outsourcing factories sign a "Good Faith Principle" prohibiting bribery. This year, 21 new suppliers signed the Good Faith Principle as per regulations, achieving a 100% signing rate.

Implementation Status of Policy Communication Related to Ethical Management Conduct

2024	Employee category					Region			
	Governing unit	Senior Executives	Middle Managers	Junior Managers	Entry Level Employee	Taiwan	Dongguan Seasonic	Shenzhen Energy Power Electronics Co., Ltd.	SSA
Policy communication (statement signing)	7	10	29	8	287	102	221	8	4
Total communication percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of trainees	7	10	29	8	287	102	221	8	4
Total headcount	7	10	29	8	287	102	221	8	4
Total training percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%

Whistleblower and Complaint Mechanism

To ensure the implementation of the Company's Code of Conduct and the Ethical Corporate Management Best Practice Principles, and to encourage reporting of any illegal or unethical actions that violate these guidelines, Sea Sonic Electronics has established both internal and external reporting channels and handling systems. This initiative ensures that the guidelines and principles are enforced and protects the legal rights of whistleblowers and relevant parties. On January 13, 2023, the Board of Directors approved the "Measures on Handling of Illegal, Unethical, or Dishonest Conduct," applicable to all employees, managers, trustees, directors, directors or other interested parties of the company and its subsidiaries.

Reporting Channels

The Company publishes the independent whistleblower mailbox for external and internal reporting units on the company website for use by internal and external personnel.

External whistleblower mailbox: davidliu@law-meridian.com, handled by legal counsel.

Internal whistleblower mailbox:whistleblower@seasonic.com.tw, handled by the office of the chairman.

Whistleblower Handling Procedures

The receiving unit investigates the content and related evidence of the report. If the report involves a director or supervisor, it should be escalated to an independent director or the chairman as appropriate. Whistleblowers must provide relevant information as stipulated by the handling procedures. Upon confirmation of violation of laws or the company's ethical management policies, the accused must immediately cease the implicated actions and appropriate measures must be taken, including legal action for damages if necessary, to protect the company’s reputation and rights.

An independent audit unit supervises the follow-up handling of whistleblower events, incorporating ethical management standards into the annual general business inspection agenda, and reports annually to the board of directors. The Audit Committee oversees cases of misconduct and provides suggestions for improvement. In addition to enhancing company management processes and internal control procedures, it also analyzes risks associated with violations such as corruption, unfair competition, and breaches of regulations. Incidents causing impacts over nt$50 million are considered significant risks or major violations. In 2024, the company’s internal and external whistleblower mailboxes did not receive any reports or complaints regarding dishonest or unethical cases.

2.4 Human Rights Policy

Sea Sonic Electronics adheres to labor-related laws at all its operational sites globally and follows the principles and fundamental rights outlined in the “ILO Convention” and the “Universal Declaration of Human Rights” by the United Nations, ensuring the legal rights of employees are protected, demonstrating our responsibility towards respect and protection of human rights, and treating all colleagues with dignity and respect.

In 2024, the Company did not have any cases of human rights policy violations.

Key Elements of the Human Rights Policy:

Workplace Rights Protection

Sea Sonic Electronics Human Rights Policy

The Company prohibits any violation of human rights, including the employment of child labor, discrimination, and sexual harassment. We legally provide leave for indigenous employees during their tribal ceremonies, actively promote gender balance, and foster a diverse, equal, and inclusive work environment.

Sea Sonic Electronics Human Rights Implementation Results

1. Recruitment and employment practices comply with regulations and do not involve the use of child labor or discriminatory behavior. The Company fosters a diverse, equal, and inclusive working environment.
2. Leave policies are well-implemented, encouraging employees to maintain work-life balance.
3. Attendance is regularly monitored and managed; there is no forced labor, and no labor law violations occurred during the year.

Equal Pay for Equal Work

Compensation for employees is not influenced by personal characteristics such as gender (including sexual orientation), race, class, age, marital status, language, political affiliation, religion, ethnicity, place of birth, appearance, facial features, or physical or mental disabilities, ensuring no discriminatory treatment or any form of discrimination.

The Company ensures that all employee salaries and benefits meet or exceed the minimum standards set by local laws. For details, please refer to Section 7.2 Compensation and Benefits.

Providing Healthy and Safe Workplace

We provide a safe and healthy work environment with necessary health and emergency facilities, eliminate factors that may jeopardize employee health and safety, and reduce the risk of occupational accidents.

1. Access control systems with card readers are installed at office entrances to prevent unauthorized entry.
2. To ensure workplace safety, the Company conducts regular fire safety inspections, maintains facility safety, and inspects public areas, household appliances, and fire prevention equipment. For details, please refer to Section 7.4 Workplace Safety.

Promoting Labor-Management Harmony

Sea Sonic Electronics Human Rights Policy

The Company offers various and effective communication channels for labor-management discussions, regularly convening talks to protect employee rights, promote labor-management harmony, improve labor relations, and create a friendly workplace environment.

Sea Sonic Electronics Human Rights Implementation Results

1. The Company organizes a free annual health check-up for employees and regularly invites experts to share, promote, and address topics related to self-protection and rights awareness.
2. To support employees' physical and mental well-being, the Company organizes family-friendly leisure trips to enhance interpersonal interaction, enrich work-life balance, and conducts employee care interviews.
3. To promote holistic wellness, the Company also organizes group activities such as book clubs and badminton sessions, and provides venues to encourage employee participation. For details, please refer to Section 7.4 Workplace Safety.

Personal Data Protection

The Company strictly adheres to laws related to personal data protection, ensuring that the collection, processing, and utilization of personal data comply with legal regulations to protect individual data rights.

The Company has established a comprehensive information security management mechanism to control data access and prevent data leakage:

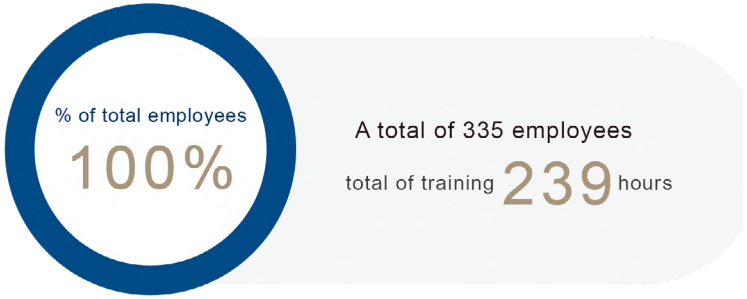
1. 1.MIS periodically promotes information security awareness and shares case studies via email.
2. Employees are required to update their computer passwords every quarter to maintain and protect personal data rights.
3. No major information security incidents occurred this year . For details, please refer to Section 2.7 Information Security.

To ensure suppliers also implement our Human Rights Policy, we evaluate them based on three criteria during procurement. Violation of any criterion results in disqualification, including human rights protection (such as gender equality, labor rights, and anti-discrimination)inhumane treatment (including sexual harassment, mental or physical coercion, or verbal abuse); and providing a safe and healthy workplace for employees. To prevent or mitigate negative social impacts in the supply chain, Sea Sonic Electronics' procurement staff regularly review suppliers against environmental and social criteria as detailed in Section 4.2 on Supply Chain Management.

Human Rights Education and Training

Sea Sonic Electronics places great importance on and is committed to human rights protection. In December 2023, the Company established a Human Rights Policy and announced it on the official website, while also launching an e-learning course to enhance all employees' understanding of human rights. In 2024, human rights policy training was conducted for all group employees. A total of 335 employees completed the training, accounting for 100% of the total workforce, with a total of 239 training hours.

To ensure all group employees understand their rights and company policies, human rights courses are included in the training system for new hires to implement the training mechanism effectively and increase the training rate. We also integrate human rights courses into general education, holding annual training sessions for current employees to ensure they fully understand critical company management information, aiming to promote labor-management harmony and achieve a win-win situation for both the enterprise and its employees.



Human Rights Communication Channels and Procedures

The Company has established a platform for feedback and a dedicated mailbox to enable all workers and external stakeholders to communicate with the responsible department regarding human rights issues, including suggestions for policy improvement, alerts on potential risks, and complaints about human rights violations. To maintain fairness in the review and investigation of complaints or reports, a cross-departmental team consisting of the Sustainability Committee, Audit, and Human Resources Administration is responsible for investigating human rights incidents and developing corrective measures. In 2024, there were no incidents of discrimination, child labor, or forced labor.

2.5 Compliance with laws and regulations

Sea Sonic Electronics defines any operational impact exceeding NT$50 million as a significant risk or major event. We prioritize sustainable business practices and compliance with local regulations at our operational sites, keeping abreast of domestic and international policy trends and regulatory changes. The responsible unit reviews any new or revised regulations to ensure compatibility with our current business models and practices, providing relevant information for executive decision-making to adjust our operational strategies accordingly. Directors, employees, and key supplier 士 s are required to sign an Integrity Commitment Document.

During 2023 and 2024, all of the Company's operational sites acted in accordance with the law, and no incidents of anti-competitive behavior, antitrust violations, or corruption and bribery occurred. In terms of compliance with environmental and social regulations, the Company was not subject to any fines or other non-monetary penalties for violations of labor, environmental, or occupational health and safety laws.

2.6 Risk Management

Facing new post-pandemic challenges—such as the global restructuring of supply chains, rising inflation, accelerated digital transformation, and U.S.-China trade tensions—the risks and opportunities brought about by these global trends and conditions may affect corporate profitability and even survival. How an enterprise manages risks, responds to emergencies, protects employee safety, fulfills commitments to customers, and continuously improves and reduces operational risks is a key factor in evaluating its competitiveness and advancing toward operational excellence.

To ensure the implementation of risk management policies, Sea Sonic Electronics Co., Ltd. established the "Risk Management Policy and Procedures" in 2021, which was approved by the Audit Committee. This serves as a guideline to formulate the "Risk Management Operating Procedures," clearly defining the principles, responsibilities, and operational mechanisms of risk management. This ensures the execution of all risk management procedures and related operations, enhancing risk management effectiveness. In 2024, we revised our approach by incorporating risk events into the Company's list of material sustainability topics for management. The Risk Management Team regularly reviews and identifies potential risk events, prioritizes them, and proposes risk response implementation reports, which are presented to the Sustainability Committee. On November 17, 2024, the Company reported the status of actual risk supervision to the Board of Directors.

2.6.1 Risk Identification And Response Measures

Given that business operations face environmental, social, and governance-related risks, the four major risks identified in 2023 were integrated into sustainability topics for assessment. The head of the Risk Management Team regularly reviews the implementation of each risk control mechanism according to the material topics management chart. After review, the results are reported by the Chair of the ESG Initiative Team to the President at least once a year, and then submitted to the Sustainability Committee and the Board of Directors. Based on the assessment results, three risks—geopolitical risk in the Taiwan Strait, supply chain management risk, and inventory risk—were classified as material topics requiring risk response. Relevant departments have proposed corresponding strategies as outlined below. For supply chain management risk, please refer to the [Sustainable Supply Chain] section.

Material Topic Risk Policies	2024 Goals and Action Plans	Corresponding Measures	Target Achievement Status
Geopolitical Risk in the Taiwan Strait	1. Assessment of China domestic sales deployment 2. Preparation of Dongguan R&D Engineering Center 3. Preparation for adding third manufacturing site within the group 4. Increased in-house production capacity at Dongguan plant: 10% increase over 2023 baseline	1. Review the financial and tax status in Dongguan, China; seek advice and suggestions from professional accountants; research peer operating models; and assess applicable laws and regulations. A comprehensive review of the current status, professional advice, industry practices, and legal compliance was conducted to obtain an assessment report for domestic market deployment in China. 2. Initiate preparation actions based on the assessment report for establishing the Dongguan R&D Engineering Center. 3. Initiate preparation actions based on the assessment report for setting up third-location manufacturing. 4. Launch an action plan to expand in-house production capacity based on the capacity increase plan.	100%
Supply Chain Management Risk	1. Implemented annual TQRDCE self-assessment for key suppliers: Achievement rate 100% 2. Annual supplier audits: 25 suppliers 3. Hosted annual supplier conference: Once every 2 years 4. Held 40 external technical exchange meetings per year	Sea Sonic Electronics places emphasis on supplier technology, quality, capability, delivery timelines, environmental efficiency, and cost. At the same time, it works with supply chain partners to implement ESG sustainability development, establish shared ESG goals, and build a strong and competitive supply chain that thrives through mutual success.	
Inventory Risk	1. Monthly Production and Sales Meeting: once per month 2. Monthly Inventory Aging Analysis Report: once per month 3. Monthly Inventory Value Report: once per month 4. Board Report: 4 times per quarter/year	Integrate group-wide inventory management objectives and conduct monthly/quarterly production, sales, and inventory management to ensure that sufficient inventory is available at the right time, in the right place, and in the right quantity to promptly supply customers, while avoiding the risks of shortages or obsolete stock.	

2.7 Information Security

2.7.1 Information Security Management Policy

Sea Sonic Electronics employs a systematic risk assessment approach to identify the risks facing its information assets, ensuring a secure information environment for continuous business operations, compliance with relevant regulations, and protection of the Company's business activity information from both internal and external deliberate or accidental threats.

To maintain the confidentiality, integrity, and availability of Sea Sonic Electronics' information assets, and to safeguard user data privacy, the Company has established an "Information Security Team" under the ESG Initiative Team. In 2023, an information security officer was appointed, and a director with expertise in information technology was designated by the board of directors to oversee internal information security risk management. Risk management is implemented through three key areas: risk prevention, emergency response, and crisis management:

Risk Prevention	Focusing on the assessment of information security and cyber risks, regular and irregular assessments are conducted according to the Company's "Information Security Risk Management Procedures" to ensure the safety of the company's communication systems.
Emergency Response	This includes computer network security, physical security, crisis communication, disaster recovery, business continuity, high availability, and emergency handling. When the security alarm system detects suspicious connections, the response procedure is immediately initiated: (1)Identify the compromised information equipment (2)Monitor the connection status of the compromised equipment (3)Assess and respond:

Disconnect → Stop network services → Assess the authenticity of the security incident → Determine the impact level of the security incident → Check the extent of damage to the information equipment

Crisis Management Procedure	Immediate action for crisis management is taken when a security incident occurs. Appropriate crisis management can reduce human liability, minimize corporate damage, protect corporate assets, and minimize financial losses. Upon confirmation of an intrusion, an external attack response procedure is initiated: (1) Report and clarify the cause of the incident, request support from associate companies (2) Proceed with recovery operations after crisis resolution (3) For web attacks, replace the web pages after crisis resolution

The "Information Security Team" at Sea Sonic Electronics regularly conducts assessments of information security and cyber risks to ensure that all related operations are properly implemented. To enhance the Company's information security awareness and understanding among personnel, social engineering email drills were conducted irregularly in 2024: In February, the system sent out 129 emails, with 5 users clicking the link and 2 entering data; in May, the system sent out 127 emails, and all users successfully passed the test. Information and communication system security management results were regularly reported by the ESG Initiative Team to the Sustainability Committee and the Board of Directors. No major deficiencies were found this year, and no significant information security incidents such as violations, customer data breaches, or fines occurred.

*Note: For information and communication security management, please refer to Sea Sonic Electronics' 2024 Annual Report / IV. Business Overview / VI. Information and Communication Security Management.

3

PRODUCT SERVICES

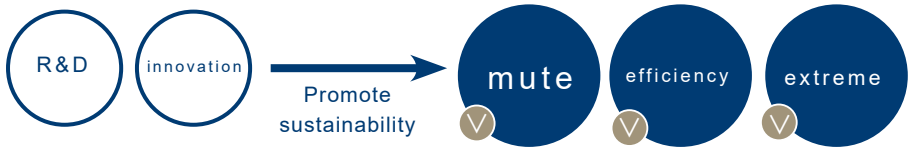
3.1 Product Services

Industry Development Strategy

Sea Sonic Electronics was founded in 1975, initially focusing on the manufacturing of test instrument-related products. Since 1980, the Company began producing switching power supplies for computers and gradually became a professional manufacturer of Switching Power Supplies (SPS), with its own brand, “Seasonic.” The Company continues to center its operations on innovative R&D, committed to using cutting-edge technologies to manufacture high-quality products. Our core business covers the design, R&D, manufacturing, and sales of power supply units. These power supplies play an important role in personal computers, industrial workstations, servers, and communication and information equipment, ensuring stable power delivery to systems and devices to guarantee proper operation.

Sea Sonic Electronics’ mission is not only to continuously provide the professional solutions required by the information technology industry, but also to engage in ongoing research and innovation to meet the diverse needs of the market. We focus on developing reliable, high-efficiency products to respond to the ever-evolving IT landscape, while also working on innovative product development for the retail market.

To respond to trends in environmental protection and energy conservation, Sea Sonic Electronics incorporates power consumption considerations during product development to offer more eco-friendly, energy-saving, and silent products that meet the 80 PLUS [Note 1] efficiency certification, achieving the goal of carbon reduction.



Through continuous innovation, we strive to expand the applications of our products and broaden the range of power supply product offerings. This is not only a commitment to product quality but also a firm belief in environmental responsibility and innovation. Our power supply product designs are industry-leading. We were the first power supply manufacturer to obtain the U.S. 80 PLUS efficiency certification, and we have also received professional efficiency and noise certifications from Cybenetics [Note 2]. Sea Sonic’s patented full modular DC to DC backplane improves conversion efficiency, and, combined with our patented three-phase/two-phase thermal control circuit design and silent fluid dynamic bearing fans, we achieve superior efficiency and ultra-silent performance through professional, rigorous design and strict testing.

Sea Sonic Electronics is dedicated to developing eco-friendly and energy-efficient products, aiming to enhance the performance of our entire line of power supplies and bring new value to customers, becoming a role model enterprise that delivers high-quality products and solutions. Sea Sonic Electronics will continue striving to develop more advanced, environmentally friendly, and future-oriented power supplies, promoting sustainable development in society and achieving shared goals with our customers and the enterprise.

Note 1: 80 PLUS is a voluntary certification program developed jointly by Ecos Consulting and the Electric Power Research Institute (EPRI) in the United States. It aims to improve power supply efficiency to further conserve energy. There are six 80 PLUS efficiency levels (Standard, Bronze, Silver, Gold, Platinum, and Titanium), all requiring a minimum efficiency of over 80%.

When the U.S. Energy Star 4.0 specification was established, 80 PLUS was also included. Sea Sonic’s products comply with the EuP (Energy-using Products) Directive / U.S. Energy Star standards: standby power consumption is less than 1W.

Note 2: Cybenetics is a certification company founded by reviewer Aris, primarily focused on evaluating computer-related products. Its main evaluation category is power supplies, but it also certifies fans, PC cases, graphics cards, and other products. Its efficiency certification is similar to 80 PLUS, with six levels (Bronze, Silver, Gold, Platinum, Titanium, and Diamond), and its noise rating includes seven levels (S, S+, S++, A-, A, A+, A++).

Products and Services

Product

- Retail DIYand System Integration Power Supply Products: Covering a full range from entry-level to high-end models between 300W and 2200W, including fully modular, semi-modular, and fixed cable output designs, our comprehensive product lineup offers optimal power solutions for consumers and system integrators.
- Power supplies for industrial computer applications cover various products ranging from 250W to 1000W, including fully modular and fixed cable output types, widely adopting long-life and stable Japanese electrolytic capacitors, dual ball bearing fans, and wide temperature design to enhance product quality and reliability, meeting the stringent requirements of industrial power usage.
- PC Peripheral Components:
  The MAXFlow fan adopts a 12030 size with a thick blade design. Enhanced airflow and dual ball bearing design make it a truly PC-dedicated fan, focused on applications in coolers and chassis fans through analytical design planning.

Serving

- For distributors and customers:
  - After-sales service: Provides quick repair services for products within the warranty period, as well as various value-added repair services for products beyond the warranty period.
  - Technical Support Services: When compatibility issues arise between products and other peripherals on the market, or when quality issues occur, Sea Sonic Electronics staff provide on-site testing and verification at the customer's location as needed, aiming to resolve issues in the shortest possible time.
  - Organizing or participating in gaming competitions or campus contests, and providing technical support.
- For consumers:
  - Daily technical support mailboxes (FAQ) are available on the official website, constantly updating the latest product technical information. Link to the website: https://seasonic.com/contact-us
  - Dedicated personnel handle consumer email inquiries, immediately answering questions, providing correct product usage guidance. Toll-free phone: 0800-620-388 (or local line 03-271-9768) Email: tw.support@seasonic.com
  - Sea Sonic Electronics also maintains a Facebook fan page to provide real-time updates on company activities and related product information. FB page link: https://www.facebook.com/Seasonic

Production Volume and Output Value by Product Category

Year	2022		2023		2024	
Product	Production Volume (thousand units)	Output Value (thousand NTD)	Production Volume (thousand units)	Output Value (thousand NTD)	Production Volume (thousand units)	Output Value (thousand NTD)
Power Supplies	774	1,073,758	1,017	1,499,000	505	697,747
Total	774	1,073,758	1,017	1,499,000	505	697,747

Operating Revenue and Proportion by Product Category

Year	2022		2023		2024	
Product	Amount (thousand NTD)	%	Amount (thousand NTD)	%	Amount (thousand NTD)	%
Power supplies[Note]	2,484,358	97.24%	3,270,638	98.12%	1,987,897	98.34%
Other	70,484	2.76%	62,552	1.88%	33,544	1.66%
Total	2,554,842	100.00%	3,333,190	100.00%	2,021,441	100.00%

note: 100% of power supplies have obtained 80Plus energy efficiency certification.

Main Regions of Sales (Provision) for Principal Products (Services)

Unit: NT$ thousand

Year / Sales region		2022		2023		2024	
		Amount	%	Amount	%	Amount	%
Taiwan		152,226	5.96%	181,618	5.45%	169,875	8.40%
Export	America	413,572	16.19%	914,771	27.44%	484,265	23.96%
	Europe	364,117	14.25%	951,199	28.54%	559,243	27.67%
	Asia	1,609,531	63.00%	1,263,216	37.90%	790,742	39.12%
	Other	15,396	0.60%	22,386	0.67%	17,316	0.85%
	Subtotal	2,402,616	94.04%	3,151,572	94.55%	1,851,566	91.60%
Total		2,554,842	100.00%	3,333,190	100.00%	2,021,441	100.00%

note: Sea Sonic Electronics products or services are not banned in any specific market.

R&D Talent Development Mechanism

Sea Sonic Electronics has established its R&D base in Taiwan and set up the Dongguan R&D Engineering Center in 2024, recruiting outstanding R&D talent from both sides of the Taiwan Strait and actively cultivating a professional and high-performing R&D team. We integrate internal and external training resources and offer the following five development programs. The average number of training hours per R&D personnel was 23.37 hours in 2023 and 37.4 hours in 2024, representing a 60.1% increase compared to 2023. Sea Sonic Electronics continues to implement these five key development strategies, aiming to build a competitive and highly efficient R&D team that drives the Company's innovation and technological advancement.

Professional Training Courses

Provide diversified training courses covering professional skills, new technologies, and industry trends. 70% of these courses are delivered internally, and 30% are conducted by invited external experts, ensuring that our R&D team stays updated with the latest developments.

01

Project-Based Learning and Practice

Arrange for R&D personnel to participate in actual projects to learn and apply new knowledge through hands-on work. This practical learning approach strengthens the team's skills and enhances their problem-solving capabilities.

02

Knowledge Sharing and Collaboration

Establish an internal knowledge-sharing platform for R&D personnel to exchange experiences, technologies, and solutions. At the same time, team collaboration is encouraged to promote cross-departmental communication and strengthen team cohesion.

03

Professional Mentorship and Project Leadership System

Establish a project leadership system where senior R&D staff mentor and develop new employees. Through one-on-one guidance, new staff can accelerate their learning curve and inherit the Company's professional knowledge.

04

Culture of Continuous Learning

To build a culture of continuous learning within the Company, we encourage R&D staff to take initiative in learning and self-development. The Company provides learning resources, including online courses, external professional seminars, and incentive programs to support autonomous learning.

05

R&D and Innovation

Sea Sonic Electronics has always focused on R&D strengths, continuously striving for higher-quality products, with a mission to develop environmentally friendly products that are eco-conscious, energy-saving, silent, and high-performance. This mission drives us to continually enhance the performance of our full range of power supply units. In R&D design, we will build the Dongguan R&D Center's capabilities in derivative product design and component verification, collaborating with the Taipei R&D Center to accelerate the realization of next-generation power architectures and thermal technologies, while also promoting the application of third-generation semiconductors and digital control technologies to provide the market with more competitive innovative products. In 2024, we set a target for R&D expenditure to exceed 2% of total revenue. The actual R&D investment accounted for 4.45% of annual revenue, in order to meet future product demands and grow together with our customers.

R&D expenses	2021	2022	2023	2024
Percentage of Operating Revenue (%)	1.58%	2.32%	1.66%	4.45%

2024 R&D Innovation Breakthroughs in the Industry

Innovative Power Supplies Leading Market Trends

With the rise and widespread application of VR simulation and AI, Sea Sonic launched the PRIME PX-2200, a high-powered 2200W model under the PRIME series, aimed at the server edge computing and future high-end GPU markets. Compliant with the ATX 3.1 standard, the PRIME PX-2200 comes equipped with all the premium features of Sea Sonic's flagship lineup, including multi-GPU support, top-tier electrical performance, comprehensive safety protections, and a 12-year warranty. Higher wattage models in the Sea Sonic PRIME, VERTEX, and FOCUS series all meet the latest ATX 3.1 and PCIe Gen 5 specifications, making them ideal choices for graphics cards and the gaming world. To meet the latest GPU connection requirements, Sea Sonic introduced its own high-quality custom GPU cables, offering top-level performance, customization, and safety.

These modular cables use 16AWG wires that comply with ATX 3.1 standards and are equipped with native 12V-2x6 connectors, supporting the latest NVIDIA RTX 40 series graphics cards. Even the 90-degree angled connectors use metal terminals connected to the wires, rather than bending the wires directly, ensuring high safety. The fully modular design and attractive embossed cable finish not only deliver stable power but also enhance the aesthetic appeal of

cable management.

Additionally, in 2024, Sea Sonic's professional design team reached a significant milestone by launching the all-new FOCUS ATX 3 series in 750W / 850W / 1000W variants. As Sea Sonic Electronics, a Taiwanese PSU manufacturer approaching its 50th anniversary, continues its legacy of producing high-standard power products, it introduced the groundbreaking OptiSink thermal solution in 2024. The name derives from "Optimize" and "Heatsink," and the new component and heatsink assembly design significantly reduces the space occupied by heat sinks. This innovative OptiSink structure enhances heat dissipation and airflow efficiency, boosting thermal conductivity by eight times, making the new Focus and Core ATX 3 series more advanced. Through technological innovation, applications, and highly efficient manufacturing processes, Sea Sonic improved cooling, product quality, and durability, with the assurance of a 10-year warranty.

Structural Design Differences

Traditional Cooling Design

MOSFETs are manually secured to the heatsink, and the heatsink dissipates the heat generated by the MOSFETs.

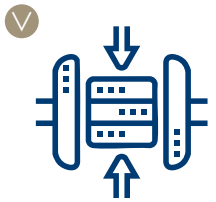
R&D and innovation

Innovative OptiSink Technology

Heat sinks and MOSFETs are directly mounted to the PCB using SMT technology.

PFC and LLC power components are vertically stacked.

The overall design yields approximately 48% more free space.



MAXFlow Fan:

Redefining PC fans from the perspective of gamers, Sea Sonic designed the MAXFlow fan with a focus on extending airflow inside PC cases and increasing air volume. The MAXFlow fan adopts a 12030 size with a thick blade design. Enhanced airflow and dual ball bearing design make it a truly PC-dedicated fan, focused on applications in coolers and chassis fans through analytical design planning.

Power supplies have always been a core strength of Sea Sonic, but fan and cooling design in PSUs remains a challenging issue. Due to the high internal component density, powerful fans are needed, along with maximizing airflow in limited space. Drawing from over 40 years of expertise in high-density air channeling, Sea Sonic re-engineered this concept to create the MAXFlow fan, designed specifically for the airflow resistance characteristics of most PC cases on the market today.

MAXFlow offers three performance control modes—Performance Mode, Hybrid Mode, and Silent Mode—to meet the needs of various use scenarios. Whether it's for hardcore users needing robust cooling or professionals seeking powerful performance with quiet operation, there is a mode that fits each use case.

Performance Mode

Hybrid Mode

Silent Mode

- To target the mid-to-low-end PC market, Sea Sonic Electronics has launched the new CORE GX fully modular and non-modular series as a cost-effective option for entry-level users, delivering performance close to that of the mid-to-high-end FOCUS series.
- Co-branded with renowned fan brand Noctua, Sea Sonic introduced the PRIME TX-1600 power supply, combining Sea Sonic's top-tier PRIME technology with Noctua's high-performance fan, significantly reducing fan noise and upgrading the noise rating from LAMBDA A to LAMBDA A++.
- The PRIME PX-2200 was launched to provide a high-power solution for AI edge computing. It reduces the number of power units required per machine and provides a stable and reliable solution for specific applications, enhancing system integration efficiency.

Flagship Products

Series Name	Specifications	Product Photo
PRIME PX-2200 ATX 3.1	1. 80Plus Platinum 2. Intel Design Guide ATX 3.1[note1] 3. Digital Fan Control[note2] 4. FDB Fan[note3] 5. Cybenetics A- 6. Full Modular [note4] 7. ErP Lot 6 2013 [note5]	
PRIME Noctua Edition TX-1600 ATX 3.1	1. 80Plus Titanium 2. Intel Design Guide ATX 3.1 3. Digital Fan Control 4. FDB Fan 5. Cybenetics A++ 6. Full Modular 7. ErP Lot 6 2013	
CORE GX ATX3.1	1. 80Plus Gold 2. Intel Design Guide ATX 3.1 3. Digital Fan Control 4. FDB Fan 5. Cybenetics A- 6. Full Modular 7. ErP Lot 6 2013	

Sea Sonic Electronics is committed to expanding the application scope of its products, continuously extending the field of power supplies in order to provide customers with more comprehensive and diversified services. This means the Company will keep pursuing new application scenarios to meet the demand for high-quality power solutions in an increasingly digitalized lifestyle.

While pursuing product excellence, Sea Sonic Electronics also pays great attention to environmental issues. In response to environmental protection policies, Sea Sonic began promoting digital product manuals in 2023 and provides QR codes that link to electronic manuals. Currently, the PRIME, VERTEX, and FOCUS ATX3 series have removed printed cable manuals; CORE ATX3 and G12 have removed installation guides and multilingual paper manuals; the 12V-2x6 paper manual has been removed; the MAXFlow includes a QR code printed inside the box that links to the digital manual to replace the paper version. Additionally, the instruction and quick installation manuals for the PRIME, VERTEX, and FOCUS ATX 3 series have been reduced in size by about one-third to cut down on paper usage. The Company also plans to reduce the environmental impact of packaging materials, including reducing packaging usage or switching to renewable materials. Furthermore, the Company is optimizing carbon emissions and volume in the transportation process to promote sustainable use of environmental resources. The PRIME ATX3 series adopted FSC-certified paper as of December 2024. These efforts not only demonstrate responsibility toward the environment but also reflect Sea Sonic Electronics' commitment to social responsibility to ensure the sustainable development of its products.

Note 1: Intel Design Guide: A power supply design guideline established by Intel to ensure compatibility between the power supply and system requirements. Power supply manufacturers design their units according to this standard.

Note 2: Digital Fan Control: Digital thermal control replaces analog fan control to optimize fan speed, effectively reducing noise and energy consumption.

Note 3: FDB Fan: Fluid Dynamic Bearing (FDB) is a type of non-contact bearing mainly used in the 3C industry, commonly seen in fans used for servers and computers. Compared to traditional mini ball bearings and sleeve bearings, FDBs offer quieter and more stable operation. With the adoption of high-quality dynamic pressure oil from TUNG PEI, our products achieve optimal lifespan and improved anti-vibration performance.

Note 4: Full Modular: Refers to a fully modular output cable design. Traditional power supplies have fixed output cables that remain in the case unused and unattractive. Fully modular designs allow users to connect only the cables they need to the modular backplane, leaving the rest out of the case to improve aesthetics.

Note 5: ErP Lot 6 2013: According to the 2013 European Commission ErP Lot 6 eco-design energy-saving requirements, electronic products in standby mode must not exceed 0.5W of power consumption.

Patent Deployment and IP Management

Facing the rapidly evolving power supply technologies and intense global competition, Sea Sonic Electronics recognizes that without product differentiation, competitiveness is lost. Therefore, in 2022, the Company consolidated all patent applications filed over the years and integrated the management of physical assets and intellectual property to establish a simple, efficient management system that can be effectively applied to product design, thereby enhancing market competitiveness and ensuring proper management of all intellectual properties and patents.

Sea Sonic Electronics is devoted to the high-end PC power supply market. In an era where innovation drives economic development, the Company's products operate in a cross-regional, cross-disciplinary competitive environment where global competitors constantly generate new ideas and attempt to commercialize them. In realizing the creative ideas of R&D personnel, intellectual property rights are essential to actively protect innovation and enhance R&D outcomes.

The Company files an average of 5–8 power supply–related patent applications annually, primarily in Taiwan, the United States, and China, while expanding to Europe according to market planning needs. To meet the demands of future products and identify deployment opportunities, Sea Sonic achieved 10 new patent applications for innovative technologies in 2024. In addition to patents related to power technology, 2024 also saw patent deployment for cross-disciplinary collaboration on magnetic fan products. The synergy between these and physical products increases the value of both and creates greater combined effect. The Company will continue to materialize and commercialize ideas, allocating an annual budget to patent deployment and expansion in order to enhance product competitiveness.

3.2 Product Health and Safety

3.2.1Product Quality Management

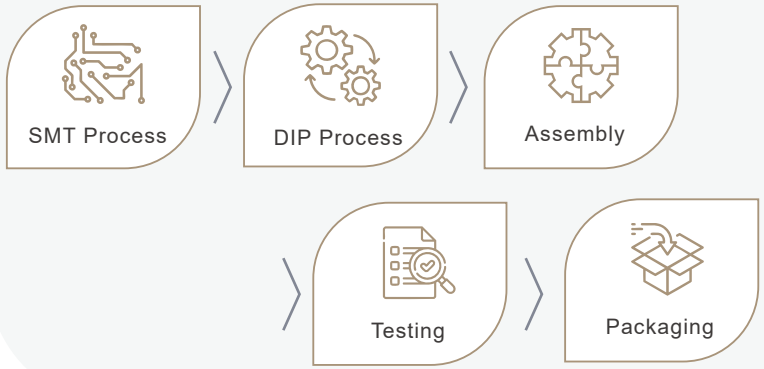
As technology advances and market demands evolve, the power supply industry will face increasingly fierce competition, making it essential to continuously improve product quality and technology. Sea Sonic Electronics ensures product safety in its operational activities, providing customers with secure products and ensuring safety in product sales and service operations. Sea Sonic's Taiwan headquarters and Dongguan Seasonic obtained ISO 9001 quality management system certification in 1998 and 2001, respectively, providing customers with the highest quality products and services and maintaining stable and positive relationships with customers to create company profits.

Each manufacturing process of Sea Sonic products must undergo strict quality inspections. The customer-oriented process integrates five internal process management systems, closely linking each process KPI control with quality policies and ongoing monitoring to deliver satisfactory products and services to customers. Sea Sonic Dongguan, as Sea Sonic's main production base serving the global market, has passed international certifications including ISO 9001 and ISO 14001 and continues to pass third-party verifications, winning higher customer recognition and gaining greater commercial benefits. Product specifications comply with CE, CISPR32, FCC part 15 class B, AS/NZS CISPR 32, GB17625.1, GB4943.1, GB/T 9254.1, TC TP 020/2011, TC TP 004/2011, and TP EAЭC 037/2016 standards, and have obtained safety certifications from multiple countries including UL, cUL, VDE, TUV, cTUVus, FI, CCC, RCM, EAC, PSE, and CB. Sea Sonic Electronics, based on revenue, has achieved a 98.34% rate of passing health and safety impact assessments.

1 Process Management

In recent years, Sea Sonic has gradually introduced numerous automation investments across production equipment, testing equipment, and IT infrastructure to reduce reliance on manual labor, simultaneously improving product quality. Efforts continue to simplify processes, lower costs, enhance product reliability, and incorporate more automated process control information systems to enable faster access to production information and improve process capabilities.

All Sea Sonic production sites are equipped with XRF machines to monitor hazardous substances in incoming materials, finished products, and packaging materials. For customer-designated materials, identification and effective management are carried out from incoming materials, material issuance, manufacturing, to finished goods warehousing. Sea Sonic Electronics ensures its product labeling and sales comply with customer requirements and international regulations such as EU REACH, RoHS environmental directives, and WEEE. Sea Sonic maintains control over product safety information, complies with product safety-related laws and regulations, and prevents product incidents. No product recalls occurred in 2024.



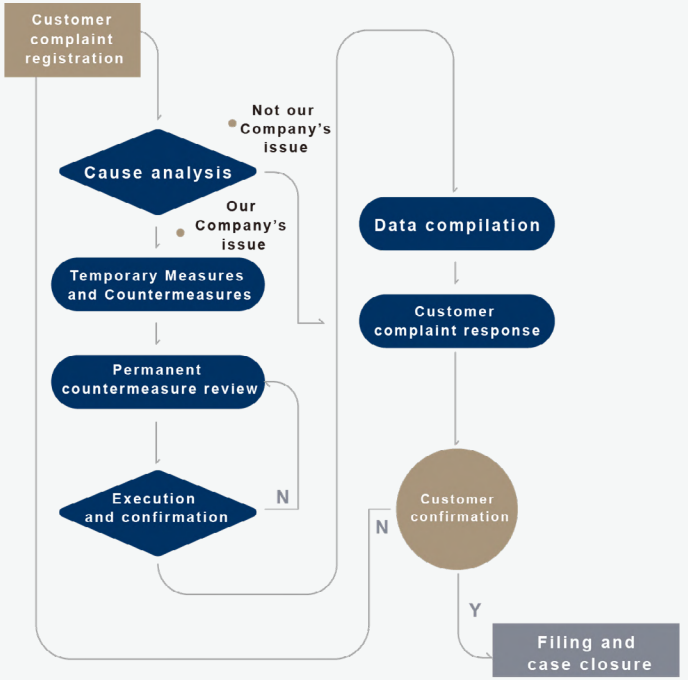
2 Customer Satisfaction

Sea Sonic Electronics upholds a quality policy centered on total employee involvement in quality management, zero product defects, doing things right the first time, and enhanced customer satisfaction. The Company emphasizes communication with customers, aiming to meet their expectations and needs through the provision of high-quality products and services, thereby increasing customer loyalty. Our goal is to listen to and understand customer feedback, improve internal processes, and continuously provide products and services that meet customer requirements and expectations. We aim to earn customer satisfaction and trust and create new value for customers and society in the pursuit of sustainable operations.

In the 2024 customer satisfaction survey, 18 valid responses were collected, with an overall satisfaction rate of 93.33%, showing a 5.7% increase from 2023. Satisfaction with customer service and technical capability reached 96.67%. Customers expressed the most dissatisfaction with delivery timeliness; a dedicated project will be established for subsequent improvement. Through this annual survey, the Company monitors brand positioning and adjusts strategies for improving customer satisfaction, service quality, and becoming a long-term partner trusted by customers.

3 Customer Complaint Handling Mechanism

Meeting customer expectations is crucial. To ensure satisfaction with Sea Sonic Electronics' products and services, we carefully listen to customer feedback and have established a complaint handling procedure. This system ensures customer feedback is addressed quickly and effectively through a comprehensive, systematic, and standardized process, ensuring complaints are accurately communicated, processed, and responded to, thereby protecting customer rights. In 2024, a total of 19 customer complaints were received, and 100% were responded to.

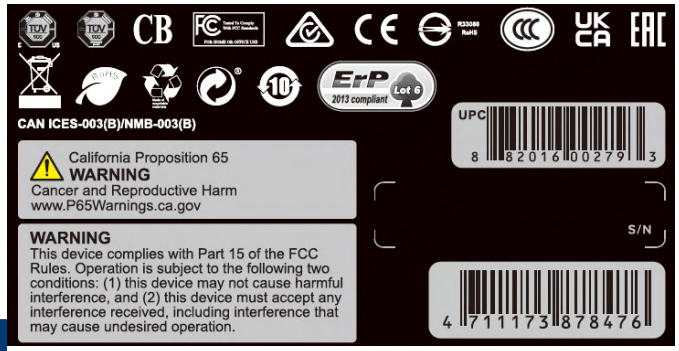


3.3 Marketing and Labeling

3.3.1Product and Service Labeling Standards

Sea Sonic Electronics specializes in the professional design and production of power-related products. From product design to production and finally to delivery to customers, each stage undergoes strict scrutiny to ensure product safety. The packaging clearly indicates the place of origin, product specifications, and safety certification marks, providing customers with safe products and ensuring the safety of product sales and services. Sea Sonic Electronics conducts safety certifications for power supply products during the design phase through professional laboratories accredited by the TAF (Taiwan Accreditation Foundation) or CNAS (China National Accreditation Service for Conformity Assessment), ensuring compliance with relevant international safety standards. In 2024, no product-related violations or fines concerning safety or marketing labeling occurred. Sea Sonic provides customers with product technical support and relevant information through packaging and the official website.

Information sources | Hazardous substances | Safety instructions | Recycling instructions



Label Implementation Statement

- All product labels include product codes.
- Where space permits, Sea Sonic products are labeled with the appropriate safety model numbers.
- RoHS compliance is indicated on product images and outer packaging.
- Sea Sonic products are distributed and retailed to end users, who can recycle the products according to material classification.

Explanation of Events Related to Compliance with Product and Service Information and Labeling Regulations

- Sea Sonic has 100% assessed product label information in compliance with regulations and discloses various product information as required by government authorities, including product origin, safety instructions, recycling/disposal instructions, and environmental/social impact.
- In 2024, there were no incidents of noncompliance with product and service information and labeling regulations.

Events Related to Compliance with Marketing Communication Regulations

- Sea Sonic's business practices comply with general marketing and communication regulations, with no violations.

4

INDUSTRY SUPPLY CHAIN

4.1 Industry Supply Chain

4.1.1 Industry overview

Current Status and Development of the Industry

Sea Sonic Electronics is continuing its growth momentum and anticipates that, in 2025, the launch of next-generation graphics cards will continue to drive industry development, although the pace of growth may slow compared to 2023. New application areas—such as higher-performance AI servers and EV charging stations—are expected to become new growth drivers.

Intel/AMD's new platforms and PCIe 5.1/ATX 3.1 adoption: Intel and AMD are expected to release new CPU platforms in 2025, which may demand higher power and efficiency from power supplies. Additionally, graphics cards and SSDs using the PCIe 5.1 interface will become more widespread, and the ATX 3.1 power supply standard will be more broadly adopted. This will drive power supplies toward higher wattage and greater efficiency (such as 80 PLUS Platinum and Titanium certification).

Industry Supply Chain Relationships

Upstream

- Stability of the semiconductor supply chain: Data from 2024 indicates that upstream suppliers mainly come from Japan, the United States, Taiwan and China. It is expected that by 2025, the global semiconductor supply chain will see improved stability. However, geopolitical risks and potential trade restrictions may still affect the relocation of manufacturing sites.
- Key component costs: With technological advancements and increased production capacity, the cost of certain key components (such as GaN components) is expected to gradually decrease, making the adoption of newer, higher-performance components more feasible.
- Supplier collaboration: Power supply manufacturers will continue to work closely with upstream suppliers to ensure stable access to critical components and co-develop new technologies.

Downstream

- Diversified customer demand: Beyond the traditional PC market, demand will rise from sectors such as servers, data centers, industrial applications, and EV charging infrastructure. These different customer groups will have varied requirements for power supply specifications, performance, and reliability.
- Customization needs: As application scenarios diversify, the demand for customized power supplies will grow—for example, special dimensions, interfaces, thermal designs, etc.
- Brand collaboration and specification development: Power supply manufacturers will continue close collaboration with downstream PC system integrators and brand vendors, participating in specification development to ensure that products meet market needs and technological trends.

Trends and Competitive Landscape of Products

1 Development trends

- Digital power management:As of 2024, the importance of digital power architecture has already been emphasized. Looking ahead to 2025, digital power management will become more prevalent, offering more precise voltage control, faster response, more flexible configuration options, and more comprehensive monitoring and diagnostic capabilities to enhance overall power management performance.
- Modular design: Modular design will become increasingly popular, allowing users to select and connect cables as needed, improving installation flexibility and aesthetics.
- Stricter energy efficiency standards: Governments and organizations around the world may introduce more stringent energy efficiency standards, encouraging the development of power supplies with higher conversion efficiency.

2 Competition

- Big players get bigger; brand consolidation:Information from 2024 has already indicated a market trend toward "the big getting bigger" and brand dominance. By 2025, this trend is expected to become even more pronounced, with leading brands occupying larger market shares.
- Differentiated competition:Although the mid- to low-end power supply market is highly standardized, in the high-end segment, manufacturers will continue to pursue differentiated competition through technological innovation (e.g., GaN applications, digital control), product design (e.g., silent operation, aesthetics), and services (e.g., warranty, technical support).
- Emerging market competition:With the development of emerging markets such as electric vehicles, 5G communications, and industrial automation, these fields will become new areas of focus for power supply manufacturers.

3 Competitive advantage

- Brand image:Sea Sonic's strong brand image in environmental protection, energy efficiency, and reliability will continue to serve as a competitive advantage.
- Technological leadership:Sea Sonic's continued investment in R&D allows it to maintain a leading position in product design, performance, and efficiency.
- High-end market positioning: Sea Sonic focuses on the high-end power supply market and has expanded its revenue streams through OEM/ODM business.
- Entry into the mid- to low-end market:Sea Sonic will focus on developing cost-reduced products that maintain performance to penetrate the mid- to low-end and system integration markets, expanding its global reach.

4.2 Supply Chain Management

4.2.1Supply Chain Management Policy

As a leading manufacturer of power supplies, Sea Sonic Electronics' supplier management policy considers environmental, social, and economic aspects, aiming to reduce the risk of supply disruptions, enhance the sustainability and resilience of the supply chain, and maintain its stability. Therefore, our procurement practices place particular emphasis on six criteria: Technology, Quality, Responsiveness, Delivery, Cost, and Energy saving, abbreviated as TQRDCE. Environmental assessments of suppliers focus on the following six indicators: ① Whether the supplier has obtained ISO 14001:2015 or ISO 50001 certification. ② Whether the supplier has implemented ISO 14064-1:2018 greenhouse gas inventory or ISO 14067:2018 product carbon footprint analysis. ③ Whether there is data monitoring of power-saving systems and a clear allocation of electricity usage. ④ Whether there is a water recycling system, wastewater treatment system, and effective reuse of recycled water. ⑤ Whether the supplier promotes energy-saving practices in transportation, office operations, and green consumption, and implements energy-saving and emissions reduction campaigns. ⑥ Whether the supplier provides a declaration or guarantee of compliance with restricted hazardous substances. For social responsibility, four additional indicators are considered: ① Compliance with current regulations prohibiting child labor. ② Compliance with current laws and prevention of any inhumane treatment. ③ Provision of a safe and healthy work environment to prevent occupational hazards. ④ Provision of a conflict minerals declaration. Sea Sonic Electronics drives its supply chain partners to implement ESG sustainability initiatives and establishes joint ESG goals with suppliers, building a competitive supply chain together.

Sea Sonic Electronics' primary suppliers are categorized into five main types: raw material suppliers, machinery and equipment manufacturers, waste disposal

TQRDCE

firms, on-site service providers (such as security and cleaning), and safety regulation certification services, with Taiwan and China being the most crucial regions for raw material and machinery suppliers. For the main raw material suppliers involved in product manufacturing, we manage supplier relations according to international environmental procurement standards and manage various ESG risks under the ISO 9001:2018 quality management system, including commitments to restricted substances and declarations of metal conflict-free, ensuring all products meet international environmental standards and customer requirements. Sea Sonic Electronics maintains a stable partnership with suppliers based on principles of integrity, helping to reduce operational risks, stabilize product quality, enhance customer service, and achieve sustainable development.

In response to the standards of the Responsible Minerals Initiative (RMI), Sea Sonic Electronics requires its suppliers to conduct comprehensive “RMI Conflict Minerals Due Diligence” and provide a 3TGs (Tantalum, Tin, Tungsten, Gold) survey according to the Conflict Minerals Reporting Template. Through our supplier evaluation process, we require new suppliers to sign a “Declaration of Metal Conflict-Free,” adhering to Sea Sonic Electronics’ management requirements of not using conflict minerals. In 2024, the signing rate reached 100%. Sea Sonic aims to uphold corporate responsibility together with our suppliers to prevent inhumane and human rights abuses, striving to build a sustainable enterprise.

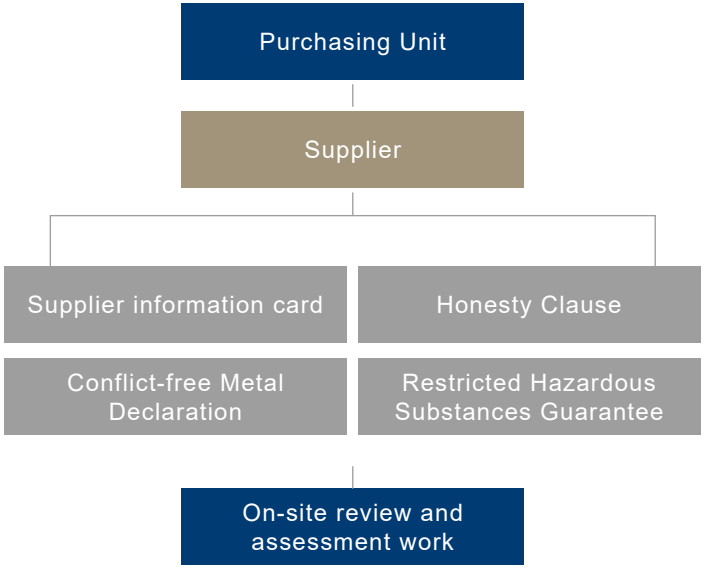
Dongguan Seasonic serves as the main production base for Sea Sonic Electronics’ global market. It has passed international certifications ISO 9001 and ISO 14001 and meets the standards of CE, CISPR22, FCC part 15 class B, and AS/NZS 3548. It also holds multiple international safety certifications including UL, C-UL, VDE, TUV, FI, CCC, GOST-R, PSE, and CB. In 2024, Dongguan Seasonic’s main raw material suppliers totaled 135, including 44 Taiwanese and 91 Chinese suppliers. In 2024, the number of suppliers decreased by 17 compared to the previous year, mainly due to discontinued material demand or switching to more competitive distributors.

Sea Sonic Electronics prioritizes local sourcing and actively implements material localization, giving preference to local suppliers. Additionally, to address labor shortages and geopolitical risks internationally, we have initiated an assessment plan for third-country manufacturing to establish local supply chains and enhance supply flexibility. At our Dongguan Seasonic production site, we have promoted the localization of the supply chain, which not only shortens delivery times and reduces transportation risks but also lowers carbon emissions and creates more local job opportunities. To expand our pool of high-quality material suppliers, prevent supply disruption risks such as reliance on a single supplier, regional policy shifts, and capacity shortages, and reduce costs, we prioritize local sourcing. In 2024, a new contract manufacturer in the Philippines was added. Going forward, we will continue to seek new high-quality supply chain partners and gradually increase local procurement, continually strengthening Sea Sonic Electronics’ key advantage in global sourcing strategy.

Supplier Screening Mechanism:

When there is a need to add new suppliers for raw materials or outsourced processing products, the procurement department, based on the requisitioning unit's needs, identifies suitable suppliers and requests them to provide the "Supplier Information Card", "Good Faith Principle", "Declaration of Metal Conflict-Free", and "Certification of Non-use of Hazardous Substances". Upon approval of these documents, except for suppliers who meet the criteria for special registration, an on-site review and evaluation of the supplier's operations are also required.

The material suppliers at the Taiwan headquarters primarily consist of overseas material purchasers or import part agents, while Dongguan Seasonic primarily deals with manufacturers, resulting in slightly different document requirements for supplier screening.



Supplier Evaluation Items		Suppliers with Special Registration Conditions	Raw Material or Outsourced Processing Suppliers
		Overseas Material Purchasers or Import Part Agents	Manufacturers
Document Review	Supplier Information Card	V	V
	Good Faith Principle	V	V
	Declaration of Metal Conflict-Free	V	V
	Certification of Non-use of Hazardous Substances	V	V
On-site Review	Supplier Criteria Evaluation Table	NA	V
	Environmental Management Substance System Evaluation Form	NA	V

For suppliers meeting special registration conditions at the Taiwan headquarters, screening is conducted through document review. In Dongguan Seasonic, new suppliers are selected through on-site evaluations, with the following process:

1 **Step 1**

The supplier shall provide the "Supplier Information Card" and sign the "Good Faith Principle", "Declaration of Metal Conflict-Free", and "Certification of Non-use of Hazardous Substances".

2 **Step 2**

Dongguan Seasonic conducts a preliminary evaluation of the supplier and provides the "Supplier Criteria Evaluation Table" and the "Environmental Management Substance System Evaluation Form for the supplier to perform self-evaluation, followed by an on-site factory evaluation of the supplier.

3 **Step 3**

Dongguan Seasonic conducts an on-site supplier evaluation / Taiwan headquarters conducts supplier document review.

4 **Step 4**

Upon approval of the review, a qualified supplier code is issued.

In 2024, through the environmental and social screening mechanisms, the following suppliers were excluded: those restricted to products specified by a customer, suppliers with a monopoly in the market or specific design requirements, overseas purchasers of materials or import part agents, suppliers whose product quality is industry-recognized and widely used, triangular trading companies, and suppliers of equipment/instrument, general affairs, and consumable packaging materials. Therefore, in 2024, a total of 21 new raw material suppliers were added—9 in Taiwan and 12 in China—mainly to increase alternative materials and outsourced suppliers. In 2024, 100% of suppliers passed the environmental and social screening mechanism.

To ensure the stability of raw material supply, Sea Sonic Electronics evaluates suppliers with whom it has business dealings based on the TQRDCE assessment system, trialing the following six evaluation criteria: Technology, Quality, Responsiveness, Delivery, Cost, and Energy Saving, to select competitive suppliers. During the trial process, we found that the importance of environmental and social dimensions has increased, so we added evaluation items for environmental and social aspects.

We conduct evaluations every six months according to the principles above and adopt a classification and grading management system to effectively monitor supply chain conditions. Suppliers with a grade C score will be required to make internal improvements; grade D suppliers will be subject to reduced order ratios, focused monitoring and assistance, or the convening of review meetings. Additionally, a comprehensive annual evaluation is conducted at the end of the year. Suppliers with an average annual TQRDCE score below grade D must submit to a discussion by the responsible unit to determine whether to continue the partnership or establish a probationary period.To encourage outstanding suppliers, those who achieve an average annual grade A score and rank among the top ten will be awarded to promote continuous supply chain optimization and improvement.

4.2.2 Supply Chain Audit Effectiveness

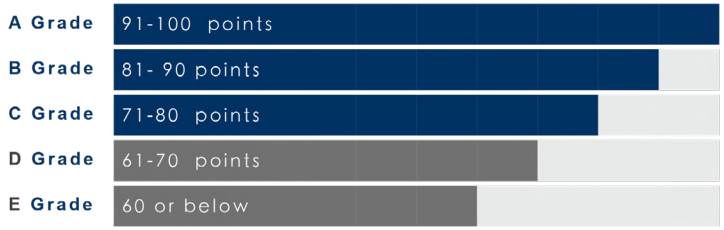
Supplier Audits

Sea Sonic Electronics conducts annual audits based on the “Annual Supplier Audit Plan”, “Supplier Criteria Evaluation Table”, “Environmental Management Substance System Evaluation Form”, “Supplier Audit Deficiency List”, and “Annual TQRDCE Score Summary”. These audits verify the actual operation of all major material suppliers, minimizing risks related to the environment, human rights, and labor.

Annual Supplier Criteria Evaluation Table	Environmental Management Substance System Evaluation Form	Supplier Audit Deficiency List	Annual TQRDCE Score Summary
NA Taiwan Dongguan Seasonic	NA Taiwan Dongguan Seasonic	NA Taiwan Dongguan Seasonic	NA Taiwan Dongguan Seasonic

In 2024, Dongguan Seasonic conducted on-site audits of 26 suppliers, while the Taiwan headquarters conducted document review audits of 5 suppliers, auditing a total of 31 suppliers. Suppliers rated C grade or above were deemed qualified. Suppliers rated D or E were deemed unqualified and required to undergo guidance and improvement measures, followed by a re-audit one month later to implement the PDCA management cycle. If the re-audit results still fail to meet the standards, their qualification as approved suppliers will be revoked and transactions will be terminated, executing the phase-out mechanism to safeguard the Company's service quality.

Audit Grading Criteria



Based on the audit results, all 31 suppliers scored above 81 points this year and were deemed qualified. There was a total of 17 suppliers rated as Grade A, including 4 at the Taiwan headquarters and 13 at Dongguan Seasonic. A total of 13 suppliers rated as Grade B were all from Dongguan Seasonic. One supplier rated as Grade C was an outsourced manufacturer. The qualification rate was 100%, and all audited suppliers completed corrective actions within the specified period. No supplier was classified as unqualified. Suppliers under audit had to complete or submit improvement plans within the improvement period. This year, there were 28 items of non-compliance; suppliers were required to submit improvement plans for these deficiencies, achieving a 100% completion rate. Upon review of these improvement plans, all suppliers showed no significant actual or potential negative impacts on ESG aspects. Audit results are also integrated into the procurement process, prioritizing or increasing purchase volumes from high-performing suppliers.

In addition to evaluating suppliers to ensure that all engaged by the Company align with our environmentally friendly sustainability philosophy, Sea Sonic Electronics supports the spirit of SDG 17 by initiating green supply chain management. This connects upstream and downstream supply chain partners to create shared value and fulfill our responsibility to protect the environment, maintaining long-term cooperative relations.

Sea Sonic Electronics holds a supplier conference every two years. The 2025 conference was held on January 10 at Dongguan Seasonic under the theme “Sustainable Digital Transformation, Creating Value Together.” The Taiwan headquarters invited 18 suppliers with 23 representatives in attendance, while Dongguan Seasonic hosted 13 suppliers with 25 representatives. The agenda includes:

- Sea Sonic policy briefing: 2024 review and 2025 outlook, TQRDCE implementation results, and new annual production plans.
- Sustainable development – Greenhouse Gas (GHG) explanation and promotion: Promotion of the 2050 net-zero carbon emissions target and positioning sustainability as a key criterion in supplier selection.
- Outstanding supplier awards: Suppliers with excellent performance based on TQRDCE evaluation were recognized at the annual supplier conference in appreciation of their contributions and achievements in collaboration and development.

Sea Sonic Electronics is committed to enhancing supplier green performance, expanding environmental impact, and contribution, thereby fostering positive interactions and close partnerships with suppliers.

5

ECO-FRIENDLINESS

5.1 Energy Governance

5.1.1 Energy Management

Global warming and climate change have become critical issues for sustainable development in recent years. As a professional manufacturer of power supplies, Sea Sonic Electronics deeply recognizes that enhancing energy efficiency is key to transitioning to a low-carbon economy and strengthening competitiveness. Consequently, our mission is to develop environmentally friendly and energy-efficient products, improving the performance across our entire range of power supplies to mitigate the impacts of climate change.

To effectively enhance energy efficiency, Sea Sonic Electronics follows the ISO 14064-1:2018 greenhouse gas inventory standard to track carbon emission sources. Starting in 2021, we began conducting greenhouse gas inventories. In 2024, the Company's Dongguan factory has adopted the ISO 50001:2018 (Energy Management System, EnMS) energy management system. Through systematic energy inventory, energy consumption analysis, energy conservation actions, regular inspections and improvements, energy efficiency is improved. The Company has passed the third-party verification unit's audit and officially obtained the certificate. In response to energy management, Sea Sonic Electronics has formulated the “Energy Review Control Operation” and “Energy Performance Parameter Control Operation” to continuously advance the implementation of energy-saving technical improvement projects. The Company also actively cultivates new technologies and new products for energy conservation and carbon reduction, fully explores the potential for energy savings, and ensures the continuous improvement of energy management standards through regular audits and evaluations.

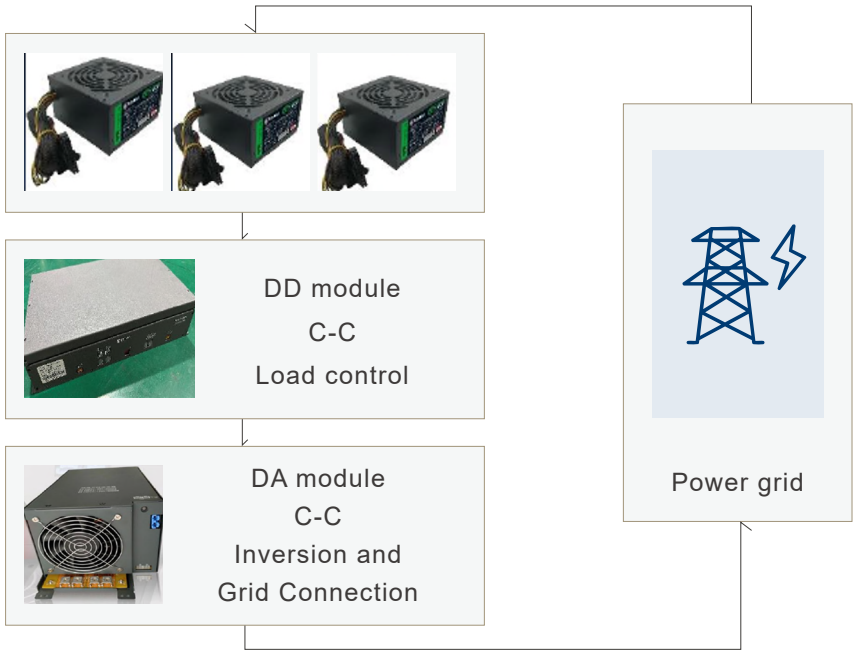
5.1.2 Energy Consumption

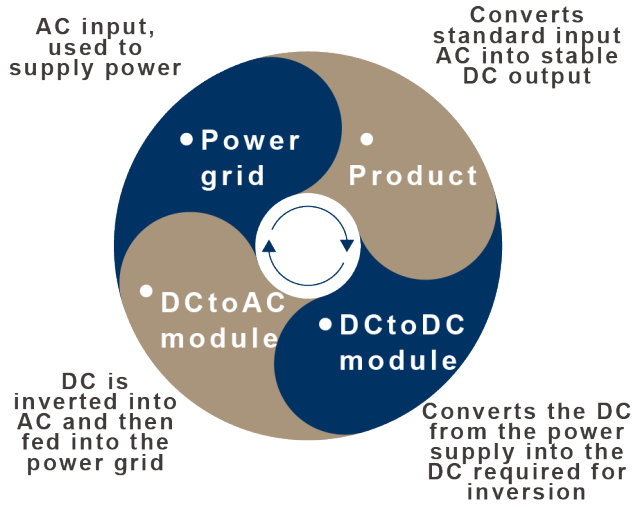
In 2024, Sea Sonic Electronics reported an energy intensity of 3.35, which represents an increase from the 2023 energy intensity of 2.56. The primary reason for this increase was that the decline in consolidated group revenue was greater than the decline in total energy consumption. Our energy sources include purchased electricity and the use of gasoline and diesel, with purchased electricity accounting for approximately 97% of the group’s total energy usage; gasoline comprises 3%. The total energy consumption for 2024 was 6,775 GJ, down 20% from 8,548 GJ in 2023. This decrease was mainly due to the reduction in purchased electricity resulting from decreased production volume at Dongguan Seasonic. In subsequent energy-saving plans, we are committed to implementing energy-saving policies, regulations, and standards, developing energy-saving improvement plans, promoting energy-saving and carbon reduction activities, and setting short/mid/long-term goals to maintain the group energy intensity below 2.5. Energy management plays a pivotal role in the Company’s sustainability blueprint. Looking forward, Sea Sonic Electronics will continue to monitor and adjust its energy use strategy, adhere to sustainable development principles, and create greater value for both the enterprise

and society.

Dongguan Seasonic has established an “Energy Saving Management” policy. At the beginning of each year, the Company formulates annual energy-saving targets, communicates them to all departments, and implements reward measures to encourage departments to enhance energy-saving technologies. Short-Term Plan: In 2024, Sea Sonic plans to introduce the ISO 50001:2018 Energy Management System to establish a robust energy management framework and ensure the effective and long-term implementation of energy-saving practices. Medium to Long-Term Plan (2024–2026): Sea Sonic will optimize the energy recovery plan for aging racks in stages. The goal is to replace traditional loads in Burn-in Room with energy-efficient loads. During the aging process, these efficient loads convert consumed energy into AC through an inverter, which is then fed back into the grid, thereby achieving energy conservation and consumption reduction. Each aging rack consists of 192 panels. In November–December 2024, the feedback electricity amounted to 13,258.4 kWh, resulting in an estimated cost saving of NT$59,000. Complete data for the full year 2024 is not yet available. Full performance improvement results will be disclosed in the 2026 report. Long-Term Plan: By 2030, the Company plans to complete the installation of a solar power generation system at the factory.

Energy Recovery System Architecture Diagram





2021-2024 Group Total Energy Usage

Region	Energy Types	Units	2021	2022	2023	2024
Consolidated Financial Statement Scope	Electricity	kWh	3,242,301	1,939,373	2,311,211	1,829,261
		GJ	11,672	6,982	8,320	6,585
	Gasoline	L	8,171	8,691	6,466	5,319
		GJ	262	277	206	170
	Diesel	L	-	-	620	457
		GJ	-	-	22	20
Total		GJ	11,934	7,259	8,548	6,775

Item	Units	2021	2022	2023	2024
Group Energy Intensity	Megajoules per million NT$ revenue	2.38	2.84	2.56	3.35

Note 1: Disclosure boundary: Consistent with the scope of consolidated financial statements.

Note 2: The calorific value of electricity is converted to 1 kWh = 0.0036 GJ.

The conversion factors are derived from the Gas Emission Coefficient Management Table 6.0.4 version of Ministry of Environment for calculating fuel calorific values, with gasoline at 7,800 kcal/L. Energy usage is multiplied by unit calorific value for conversion, calculating energy consumption.

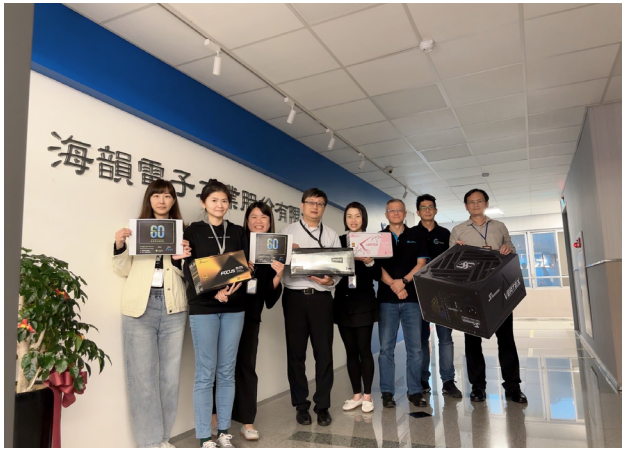
Gasoline: Taiwan = 0.0326 GJ/L; Mainland China = 0.0319 GJ/L; USA = 0.031246 GJ/L; Europe = 0.032168 GJ/L Diesel: Europe = 0.036288 GJ/L

5.1.3 Energy-saving measures

We carry out energy-saving measures through daily management. In the sustainable development blueprint of our company, we continuously seek innovative solutions to achieve the goal of energy conservation and consumption reduction. At the Taiwan headquarters, in response to the energy management needs of the office, we have fully installed high-performance heat-insulating window films, added suspended ceiling circulation fans, and regularly maintained air conditioning and other important equipment to reduce indoor temperature and improve the energy efficiency of air conditioning. Not only can it effectively reflect external heat energy and reduce energy consumption, but it also improves the comfort of the office environment, creating a better working experience for employees. The implementation of this energy-saving measure demonstrates our company's firm commitment to green operations and environmental protection and lays a solid foundation for the sustainable development of the enterprise.

In addition, the company actively promotes energy-saving technology

Earth Hour—Switch off and Give an Hour for Earth


upgrades, adopts LED lighting fixtures with energy-saving labels, improves the efficiency of air conditioning systems, and includes energy consumption standards as a priority in procurement, which not only reduces electricity costs but also reduces excessive energy use and implements carbon reduction actions. Employees are encouraged to participate in energy-saving actions, such as turning off idle equipment and developing electricity-saving habits. Through these measures, we not only effectively reduce operating costs but also contribute to mitigating climate change, initially achieving the goal of "energy saving, consumption reduction, emission reduction, and efficiency improvement."

The "Earth" is one of the important stakeholders of Sea Sonic Electronics. On March 23, 2024, at the Taiwan headquarters and Dongguan Seasonic, we called on employees to respond to the "Earth Hour Lights-off for One Hour" event initiated by the World Wide Fund for Nature (WWF) in 2007. This is a globally renowned environmental protection campaign that calls on people to turn off lighting and other electrical equipment to save energy and reduce emissions for the Earth's environment.

At the Taiwan headquarters office building, specific energy-saving measures include:

1 Installation of window insulation film in offices

To reduce prolonged high-load operation of the inverter air conditioning system, the goal is to lower the rapid temperature rise indoors. Window insulation film with a heat rejection rate of 79% was installed.

產品數據

量子膜 Quantum

品名	可見光透光率 (%) VLT	外反光率 (%) Ext R	紫外線阻隔率 (%) UVR	太陽能總隔熱率 (%) TSER
SI幻彩 20	16	58	>99	79

產品特色

- 以反射熱能取代傳統的熱吸收，提供更高的散熱性和改善室內舒適度
- 提高居住者隱私，同時美化建築外觀
- 高隔熱特性及美國原廠保固，品質穩定有保證

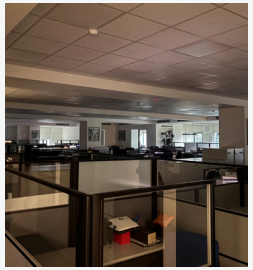
2 Installation of ceiling-mounted circulation fans

Circulation fans were added in open public areas with light steel frames to enhance cooling efficiency and achieve energy-saving objectives.

3 Office Energy Saving Measures

Air conditioning temperature management and implementation of start/stop time control:

- Setting air conditioning temperatures to 24°C in summer and 26°C in winter.
- Air conditioning hours from 8:00 AM to 6:00 PM.



Use of paper products certified by the Forest Stewardship Council (FSC) for copiers.

- Recycling and reuse of paper to reduce consumption.

Implementation of the company's energy-saving policy and promotion of energy-saving measures on the company intranet:

- Turning off lights during lunch break (12:30 PM - 1:00 PM).

Dongguan Seasonic, as a key manufacturing base for Sea Sonic Electronics, has actively implemented energy-saving and electricity-reducing actions in response to future energy risks. The specific measures are as follows:

Lighting Replacement	• Beginning in 2021, Dongguan Seasonic initiated a phased replacement, switching from traditional fluorescent lights to high-quality, durable, energy-saving LED lights, which consume 57% less electricity and have a longer lifespan. • In 2021, 311 units were replaced; in 2022, 160 units; in 2023, 258 units; and in 2024, 194 units were replaced.	
Air Conditioning System Upgrade	• Starting in 2021, Dongguan Seasonic began replacing old conventional air conditioners with new energy-efficient, comfortable, environmentally friendly, and healthy variable frequency air conditioners, reducing electricity costs and environmental pollution. ✓ From 2021 to 2023, a total of 15 machines were replaced; in 2024, 22 machines were replaced. ✓ All new equipment has obtained China's energy-saving certification.	
Electronic HR System	Dongguan Seasonic implemented an electronic HR system to initiate green office practices. Internal approval processes can now be carried out paperless, reducing resource consumption.	
Factory Energy-Saving Measures	Air conditioning temperature management and implementation of start/stop time control: ✓ Air conditioning temperature is set to 28 degrees Celsius. ✓ Air conditioning hours from 8:00 AM to 5:00 PM.	Recycling and reuse of copier paper. ✓ Recycling and reuse of paper to reduce consumption. Implementation of the company's energy-saving policy and promotion of energy-saving measures on the company intranet: ✓ Turning off lights during lunch break (12:00 PM - 1:00 PM).

5.2 Emission Monitoring

5.2.1 GHG Inventory

Climate change has become a global challenge, and we are acutely aware of the deteriorating environmental conditions due to greenhouse gas emissions. As a corporate citizen of the planet, Sea Sonic Electronics prioritizes the use of energy resources and environmental impact. To fulfill our corporate responsibility, since 2021, we have followed the ISO 14064-1:2018 greenhouse gas inventory standards, adopted the operational control approach to set organizational boundaries, and developed a “Greenhouse Gas Inventory Management Procedure” to conduct greenhouse gas inventories, regularly assessing and controlling organizational greenhouse gas emissions. Thus, 2021 was set as the baseline year. By March 2025, the entire group completed internal verification of the 2024 greenhouse gas inventory, with the boundary aligned with consolidated financial statements, enabling effective monitoring and management of greenhouse gas emissions. Based on the 2024 inventory results, total Scope 1 and Scope 2 emissions amounted to 1,047.75 tons of CO2e, down 27.12% compared to 2023 and down 46.58% compared to the baseline year 2021. In 2024, the greenhouse gas emission intensity per million in revenue was 0.52 tons CO2e, which increased by 20.93% compared to 2023 and by 33.33% compared to the baseline year 2021. Based on the inventory results, further initiatives to reduce energy consumption and carbon emissions are being promoted, aiming to reduce greenhouse gas emissions (Scope 1 and Scope 2) by 1% from the baseline year of 2021, contributing to environmental sustainability.

Emission Categories	Region	Units	2021	2022	2023	2024
Scope 1	Taiwan	tCO2e	16.72	27.51	27.81	26.66
	China		79.46	106.25	107.91	150.16
	SSA		1.40	4.66	2.85	0.26
	SSE		8.94	9.26	5.38	5.11
	Subtotal		106.51	147.68	143.95	182.20
Scope 2	Taiwan		153.04	127.80	126.98	134.13
	China		1,691.89	938.97	1,160.12	726.72
	SSA		9.87	11.58	6.65	4.70
	SSE		0.00	0.00	0.00	0.00
	Subtotal		1,854.81	1,078.36	1,293.75	865.55

Emission Categories	Region	Units	2021	2022	2023	2024
Scope 1+ Scope 2	Taiwan	tCO2e	169.76	155.31	154.79	160.79
	China		1,771.35	1,045.23	1,268.03	876.89
	SSA		11.27	16.24	9.50	4.96
	SSE		8.94	9.26	5.38	5.11
	Subtotal		1,961.32	1,226.04	1,437.70	1,047.75
Scope 3	Taiwan		408,448.46	177,148.69	213,750.57	173,504.12
	China		104,650.53	36,949.98	46,577.79	27,430.66
	SSA		310.14	162.07	228.65	81.48
	SSE		311.46	89.30	263.24	174.35
	Subtotal		513,720.59	214,350.04	260,820.25	201,190.60
Scope 1+ Scope 2	Entire Group	tCO2e per million in revenue (tCO2e/million revenue)	0.39	0.48	0.43	0.52

Note 1: Taiwan includes Sea Sonic Electronics Taiwan Headquarters and Sea Sonic Energy (established in 2022, included in statistics starting 2023).

Note 2: China includes Dongguan Seasonic and Shenzhen Energy Power.

Note 3: 2024 power emission factors:

Taiwan's electricity emission factor is calculated based on the 2023 electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs: 0.494;

China's factor is based on the value announced by the Ministry of Ecology and Environment of China: 0.5703;

SSA uses multiple coefficients compiled from ecoinvent, with an emission factor of 0.3336.

Note 4: The baseline year is 2021, as this was the first year of conducting inventories.

Note 5: Global warming potential (GWP) uses coefficients from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6).

Note 6: Data for 2021 was externally verified, while data for 2022-2024 was only internally verified.

5.3 Water Resource Management

5.3.1 Water Resource Management

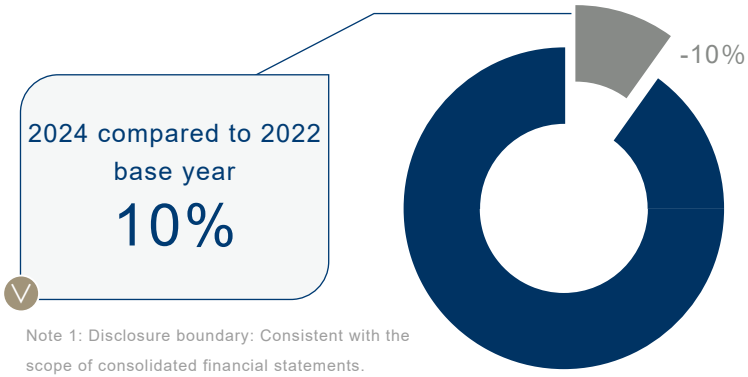
Sea Sonic Electronics' Taipei headquarters and Dongguan Seasonic are both located outside ecological conservation areas, and their water sources are supplied by third-party municipal water companies. The water used is primarily for domestic purposes. Since Sea Sonic's products mainly involve product assembly processes, there is no process water consumption or wastewater generation from production. Water resource management focuses on improving water-use facilities, such as installing water-saving toilets, replacing urinals with sensor models, and using sensor faucets as part of domestic water-saving measures. There were no significant impacts on water sources due to the Company's water withdrawal in the current year.

According to the World Resources Institute's "Water Risk Atlas," the water resource stress for the locations of the Taipei headquarters and Dongguan Seasonic is projected to be "low to medium (10-20%)" by 2030, and water extraction has not caused significant impact on local water sources.

In response to climate change and the increasing scarcity of water resources, we continue to promote water conservation awareness and knowledge among employees, reminding them to cherish water resources and contribute to global environmental protection. Using 2022 as the baseline year, we set a target of a 1% reduction in water consumption, and by 2024, water usage had decreased by 10% compared to the 2022 baseline.

Water extraction data is as follows:

Type	Water Resource	Region	Units	2022	2023	2024
Third-party water supply	Tap water	Taiwan	Million liters	1.29	1.28	1.22
		China		13.16	13.04	11.76
Total				8,691	6,466	5,319
Water Consumption Intensity			Million liters / million in revenue	0.0057	0.0043	0.0064



Note 1: Disclosure boundary: Consistent with the scope of consolidated financial statements.

Note 2: Taiwan includes Sea Sonic Electronics Taiwan headquarters and Sea Sonic Energy (established in 2022, included in statistics starting 2023).

Note 3: China includes Dongguan Seasonic and Shenzhen Energy Power.

Note 4: The European subsidiary (SSE) operates remotely, and the U.S. subsidiary (SSA) does not use water, hence no data disclosure.

5.4 Waste Management

5.4.1 Waste Collection and Disposal

Sea Sonic Electronics, a professional manufacturer of Switching Power Supplies (SPS), specializes in the development, design, research, production, and sales of power supply units. These units are essential components for personal computers, industrial computer workstations, servers, and telecommunications equipment, primarily responsible for providing stable voltage required for system or equipment operation. Sea Sonic Electronics values the harmonious coexistence of its operational activities and the environment, committed to providing green products and services, alleviating environmental load, and creating intrinsic corporate value. To manage its environmental impact along the value chain, Sea Sonic Electronics assesses processes from raw material procurement and product design to manufacturing and waste generation, focusing on sourcing environmentally friendly materials, reducing waste in its own processes, and implementing waste segregation and recycling to minimize operational impacts on the environment.

Sea Sonic Electronics is committed to effectively managing company waste, preventing pollution, and improving environmental sanitation to avoid environmental contamination and achieve waste resource recovery, stabilization, non-harmfulness, and economization. At the Taiwan headquarters, in compliance with the “Waste Disposal Act,” the company cooperates with qualified waste collection contractors licensed by the regulatory authorities to prevent improper waste disposal. At the significant production base in Dongguan Seasonic, which passed the external audit of ISO 14001:2015 in 2005, the environmental policy of “committing to green conservation and pioneering sustainable development” is upheld. Through the environmental management system ISO 14001:2015, a regular PDCA cycle reviews performance mechanisms to fulfill commitments to green management and sustainable development. In 2024, both the Taiwan headquarters and Dongguan Seasonic had no environmental violations that resulted in penalties.

Sea Sonic Electronics manages and controls business waste according to its characteristics, with waste generated primarily at Dongguan Seasonic categorized into general waste, recyclable waste, and hazardous waste. Different colored bins are placed within the facility for waste segregation: gray bins for general waste, blue bins for recyclable materials, and small containers for cooked food waste. Each type of waste is deposited into the corresponding bins. Production lines focus on reducing waste of raw materials at the source. The weight of all outgoing waste from the facility is recorded to ensure proper tracking.

The waste at the Taiwan headquarters primarily consists of general waste from the corporate office building and business waste from the warehouse. Recycling bins are set up within the office and factory premises, marked with different colors and differentiated by shape: gray bins for general waste, blue bins for recyclable materials, and small containers for cooked food waste recycling. Each type of waste is placed into its respective bin. The disposal of general waste is managed by the building’s waste collection contractor, while electronic waste is disposed of through contractors licensed by the Environmental Protection

Administration.

To manage the environmental impact of Sea Sonic Electronics' products within the value chain, the company assesses processes from raw material procurement to product design, manufacturing, and waste generation to minimize operational impacts on the environment.

Upstream

Raw Material Procurement

- Use TQRDCE to manage suppliers.
- Conduct surveys for RoHS restricted substances.
- Avoid the use of conflict minerals.
- Increase local procurement to reduce transportation costs.

Manufacturing

Product and Packaging

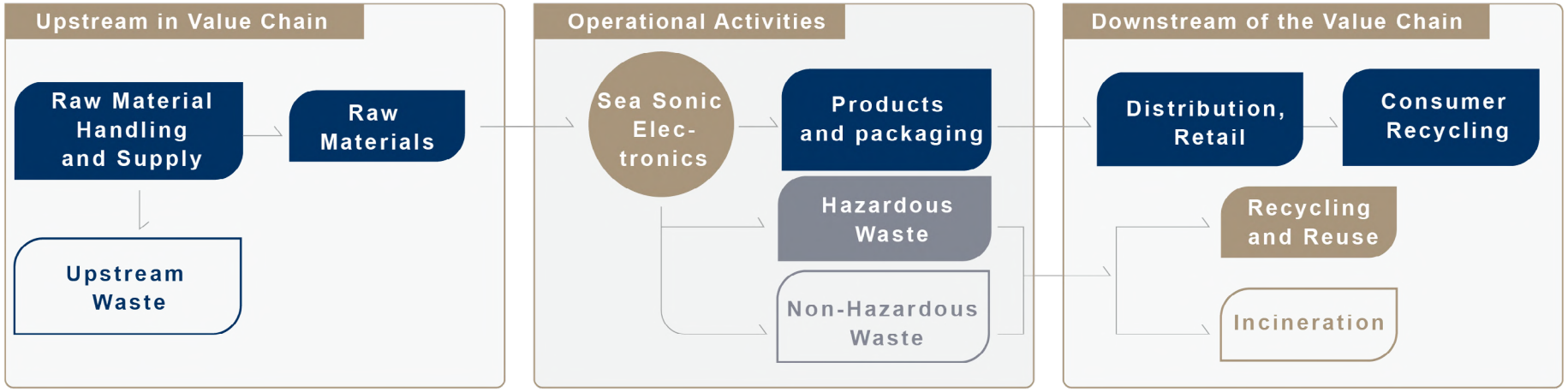
- Optimize the SMD process to reduce defect rates.
- Introduced high-end models of in-house brand series, with packaging made from FSC-certified sustainable paper.

Downstream

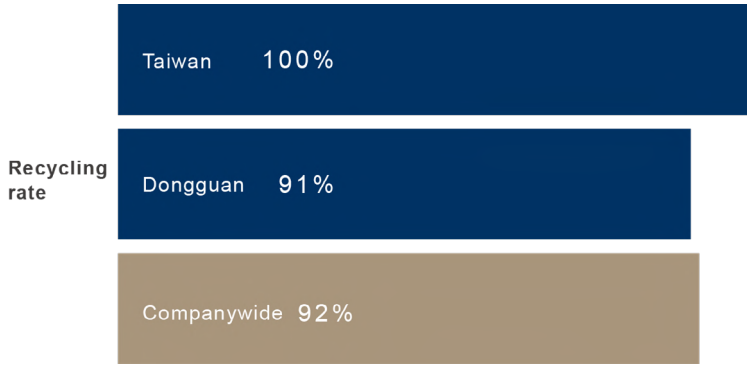
Waste Disposal Institution

- Ensure waste disposal institutions have valid waste management licenses.
- Conduct regular audits of waste disposal institutions.
- Reuse and recycle turnover bins.
- Ultimately, sold products are recycled by consumers.

Waste Flow



In 2024, the total weight of waste was 91.69 metric tons, of which 91.09 metric tons were transferred for disposal, accounting for 99.34%, and 0.6 metric tons were directly disposed of, accounting for 0.65%. The total weight of hazardous industrial waste was 4.72 metric tons, and the total weight of non-hazardous industrial waste was 86.97 metric tons. In terms of total waste generation intensity per unit of revenue, it was 0.04537 in 2024, an increase compared to 0.021 in 2023.



Recycling Rate Calculation	Taiwan	Dongguan Plant	Total Weight (metric tons) Subtotal
General industrial waste (recycled)	1.98	45.63	47.61
General industrial waste (incinerated)	-	-	-
Hazardous industrial waste (recycled)	4.03	0.09	4.12
Hazardous industrial waste (incinerated)	-	0.60	0.60
General domestic waste (recycled)	0.80	-	0.80
General domestic waste (incinerated)	-	7.15	7.15
Recyclable materials (recycled)	0.08	31.33	31.41
Recyclable materials (incinerated)	-	-	-
Total recycled	6.89	77.05	83.94
Total incinerated	-	7.75	7.75
Total Weight	6.89	84.80	91.69
Recycling rate	100%	91%	92%

Total Hazardous Waste

Year	Sites	Total Hazardous Waste						Total Weight (unit: metric tons)
		Onsite Disposal			Offsite Disposal			
		Waste diverted from disposal		Direct Disposal	Waste diverted from disposal		Direct Disposal	
		Recycling and Reuse	Waste Energy Recovery	Incineration	Recycling and Reuse	Waste Energy Recovery	Incineration	
2022	Taiwan	-	-	-	1.40	-	-	1.40
	Dongguan Seasonic	-	-	-	-	-	0.42	0.42
2023	Taiwan	-	-	-	4.80	-	-	4.80
	Dongguan Seasonic	-	-	-	-	-	0.60	0.60
2024	Taiwan	-	-	-	4.03	-	-	4.03
	Dongguan Seasonic	-	-	-	0.09	-	0.60	0.69

Total Non-Hazardous Waste

Year	Sites	Total Non-Hazardous Waste						Total Weight (Unit: metric tons)
		Onsite Disposal			Offsite Disposal			
		Waste diverted from disposal		Direct Disposal	Waste diverted from disposal		Direct Disposal	
		Recycling and Reuse	Waste Energy Recovery	Incineration	Recycling and Reuse	Waste Energy Recovery	Incineration	
2022	Taiwan	-	-	-	2.46	-	-	2.46
	Dongguan Seasonic	-	-	-	33.81	-	7.22	41.03
2023	Taiwan	-	-	-	12.16	-	-	12.16
	Dongguan Seasonic	-	-	-	45.85	-	7.22	53.06
2024	Taiwan	-	-	-	2.86	-	-	2.86
	Dongguan Seasonic	-	-	-	84.11	-	-	84.11

Year	Sites	Total Waste						Total Weight (Unit: metric tons)
		Onsite Disposal			Offsite Disposal			
		Waste diverted from disposal		Direct Disposal	Waste diverted from disposal		Direct Disposal	
		Recycling and Reuse	Waste Energy Recovery	Incineration	Recycling and Reuse	Waste Energy Recovery	Incineration	
2022	Taiwan	-	-	-	3.87	-	-	3.87
	Dongguan Seasonic	-	-	-	33.81	-	7.64	41.45
	Total	-	-	-	37.68	-	7.64	45.32
2023	Taiwan	-	-	-	16.97	-	-	16.97
	Dongguan Seasonic	-	-	-	45.85	-	7.82	53.66
	Total	-	-	-	62.81	-	7.82	70.63
2024	Taiwan	-	-	-	6.88	-	-	6.88
	Dongguan Seasonic	-	-	-	84.20	-	0.60	84.8
	Total	-	-	-	91.08	-	0.60	91.69

Note 1: The disclosure boundary includes: Sea Sonic Electronics Taiwan Headquarters and Dongguan Seasonic, as well as sales-focused “Shenzhen Energy Power,” “SSA,” and “SSE,” where recycling is carried out by users.

Note 2: “Onsite” refers to within the premises of Sea Sonic Electronics.

Note 3: “Offsite” refers to disposal by external contractors hired by Sea Sonic Electronics.

Note 4: Waste classification in Taiwan and China factories follows the “Waste Disposal Act” and “Law of the People’s Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste,” respectively, with hazardous waste in China being equivalent to hazardous business waste in Taiwan.

Note 5: The increase in waste at Dongguan Seasonic in 2024 was due to the addition of waste categories in the waste inventory.

5.4.2 Recycling and Reuse

With the planet’s resources being finite, the industry is striving to find alternative materials or reduce usage to effectively utilize limited resources and minimize resource wastage and environmental impact. With a commitment to caring for the Earth, Sea Sonic Electronics has, since 2022, implemented reuse practices that do not compromise product quality or safety, to reduce material resource consumption. Starting from 2022, Dongguan Seasonic began recycling blisters, empty box, and pallets for vendor reuse. This not only increases the resource reuse rate but also reduces waste disposal costs and the amount of waste recycled, effectively utilizing the Earth’s resources and reducing operational costs for both parties, thus creating a win-win situation.

unit: Pieces

Annual Turnover	2022	2023	2024
Blisters	43,108	73,580	28,590
Empty box	66,144	94,276	25,932
Pallets	4,576	6,344	2,624

6

CLIMATE ACTIONS

Since the Industrial Revolution in the 18th century, in just over 200 years, human activities have emitted large amounts of greenhouse gases, significantly altering the concentration of these gases in the atmosphere. This has triggered global warming, caused regional weather anomalies, and is damaging national economies and affecting livelihoods, forcing people, communities, and countries to bear immense costs. To ensure that climate change impacts are considered in business and investment decisions, and to assist enterprises in effectively communicating climate-related information, the Financial Stability Board (FSB) introduced the Task Force on Climate-Related Financial Disclosures (TCFD) framework in 2017, aiding enterprises in managing climate change-related issues.

In 2022, the National Development Council announced the "Taiwan's Pathway to Net-Zero Emissions in 2050." In February 2023, the "Greenhouse Gas Reduction and Management Act" was officially amended to the "Climate Change Response Act," incorporating climate governance, carbon pricing, emission management, and adaptation into the overall planning. The national long-term goal for greenhouse gas reduction is to achieve net-zero emissions by 2050.

Sea Sonic Electronics monitors global climate action trends and has adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework for disclosure starting from 2023. This year, the Company adopted the IFRS S2 framework to disclose information on climate governance, strategy, risk management, and metrics and targets. A governance framework has been established to incorporate climate-related risks and opportunities into the Company's enterprise risk identification process. Each responsible unit identifies climate-related risks and opportunities and formulates action plans accordingly.

6.1 Core Framework

Governance	✓ In 2021, Sea Sonic Electronics established the first Sustainability Committee under the Board of Directors. In 2023, the second session of the Committee was chaired by an independent director, tasked with reviewing sustainability issues, strategizing key themes, and managing risks, with at least one annual report on the implementation results to the Board of Directors. ✓ Under the Sustainability Committee, an ESG Initiative Team was formed, chaired by the Director of General Management Department. Four execution teams were established based on functional responsibilities: Information Security Team, Climate Change Team, Greenhouse Gas Inventory Team, and Risk Management Team. Each team is comprised of company's senior managers, with one supervisor assigned as the leader of each team. ✓ The identification and management of climate change risks and opportunities are carried out by the Climate Change Team in accordance with the IFRS S2 framework. The team identifies climate-related risks and opportunities, assesses risks, and sets targets. The chairperson of the ESG Initiative Team then reports to the Board of Directors. ✓ In 2024, the results and future plans regarding climate-related issues were reported to the Board of Directors. One meeting was held in 2024, with the agenda including the execution of plans related to managing climate change risks and opportunities.
Strategy	✓ The Climate Change Team identifies climate-related risks and opportunities based on issues that may arise within their business scope. They assess the scope and context of the impact, evaluate short- (1–3 years), medium- (3–5 years), and long-term (5–10 years) impacts, as well as the affected operational sites. Subsequently, they formulate action plans for the identified climate-related issues and report to the Board of Directors. ✓ Identification of climate change risks and opportunities, scenario analysis, and execution performance of various plans: from October 18 to November 27, 2024. ✓ Annual climate change report submitted to the Board of Directors: January 17, 2025.
Risk Managemen	✓ The Climate Change Team uses the same definitions for risk management to identify risks and opportunities, rating the probability of occurrence and impact severity on a four-point scale, and then ranking them accordingly. ✓ Climate-related risks: Three significant transition risks and one high-level risk were identified, while four medium-level physical risks were identified. Action plans are listed for significant and high transition risks, and moderate physical risks.

Risk Management	✓ Climate-related opportunities: A total of five medium-level opportunities were identified. Action plans were formulated for each of these five medium-level opportunities. ✓ The identified risks and opportunities are discussed cross-departmentally to formulate action plans, and the results are reported to the Sustainability Committee.
Metrics and Targets	Targets: 1. Initiate greenhouse gas inventory: Completed the internal inventory within the scope of the consolidated financial statements in 2024 (Achieved) 2. Energy intensity: below 2.5 (actual: 3.35, target not met) 3. Greenhouse gas emission intensity: below 0.43 (actual: 0.52, target not met) 4. Reduction of greenhouse gas emissions (Scope 1 + Scope 2): Reduced by 1% from the 2021 baseline year (Achieved). Management Mechanisms: The relevant emission data have been inventoried according to the greenhouse gas inventory protocol and ISO 14064-1:2018 standards, with inventories conducted internally and not yet verified by a third party. • Greenhouse Gas Emission-Related Risks: 1. Scope 1: Emissions from purchased gas and fugitive emissions, primarily from equipment at Dongguan Seasonic. If emissions continue to increase, costs will rise due to carbon fees. 2. Scope 2: Emissions originate from purchased electricity, primarily from the electricity consumption of production line equipment at Dongguan Seasonic. Emissions decreased due to a decline in production volume in 2024 at the Dongguan plant. 3. Scope 3: The main emission source is from the product use phase. Energy consumption is positively correlated with total group sales. Emissions decreased due to a decline in production volume in 2024. 2024 introduction of ISO 50001:2018 energy management system: Through systematic energy auditing, energy consumption analysis, energy-saving actions, and regular inspections and improvements, energy efficiency is improved to help the enterprise achieve cost-saving and energy-saving goals. 2025 introduction of ISO 14067:2018 product carbon footprint inventory: By understanding carbon emissions at each stage of the product lifecycle, carbon hotspots can be identified and carbon reduction plans can be formulated accordingly.

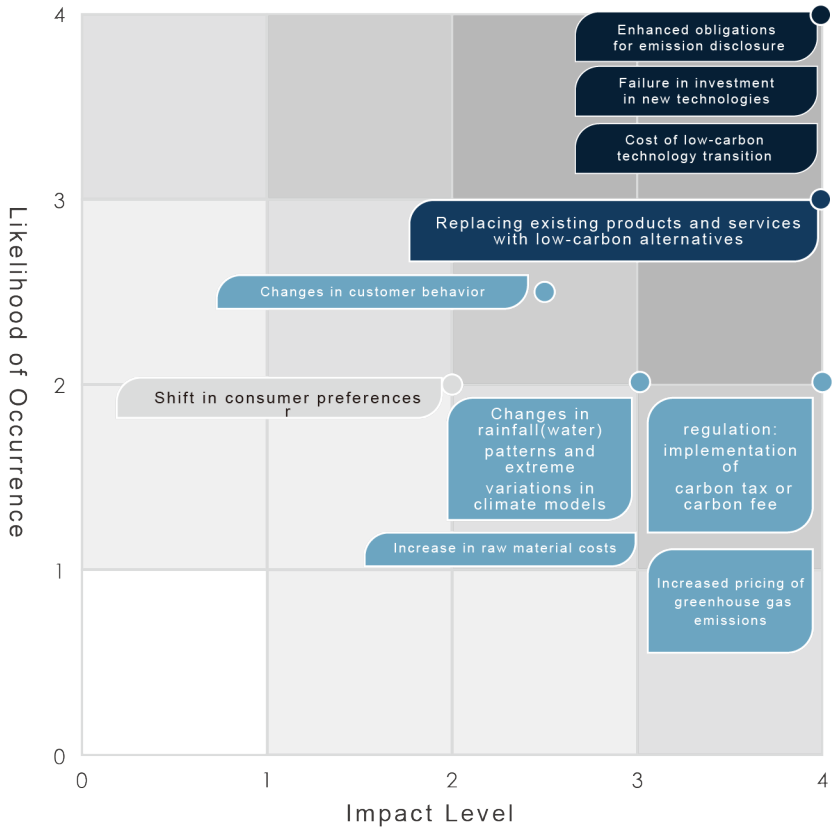
6.2 Identification of Climate Change Risks and Opportunities

Sea Sonic Electronics identifies climate-related risks and opportunities through relevant departments under the Climate Change Team of the ESG Initiative Team, based on issues that may arise within their business scope. Risks and opportunities are assessed by probability of occurrence (four levels) and impact severity (four levels), and are visualized in a risk matrix, followed by the development of action plans to reduce, transfer, or avoid potential impacts.

Identification of Climate Change OpportunityTypes

Risk Types	Climate Risks		Impact Level	Likelihood of Occurrence	Impact Score	Risk Level
Transition Risks	Regulation	Increased pricing of greenhouse gas emissions	4	2	8	Moderate
	Regulation	Enhanced obligations for emission disclosure	4	4	16	Significant
	Regulation	Regulation: implementation of carbon tax or carbon fee	4	2	8	Moderate
	Technology	Replacing existing products and services with low-carbon alternatives	4	3	12	High
	Technology	Failure in investment in new technologies	4	4	16	Significant
	Technology	Cost of low-carbon technology transition	4	4	16	Significant
	Market	Changes in customer behavior	2.5	2.5	6.25	Moderate
	Market	Increase in raw material costs	3	2	6	Moderate
	Reputation	Shift in consumer preferences	2	2	4	Low
Physical Risks	Long-term	Changes in rainfall(water) patterns and extreme variations in climate models	3	2	6	Moderate

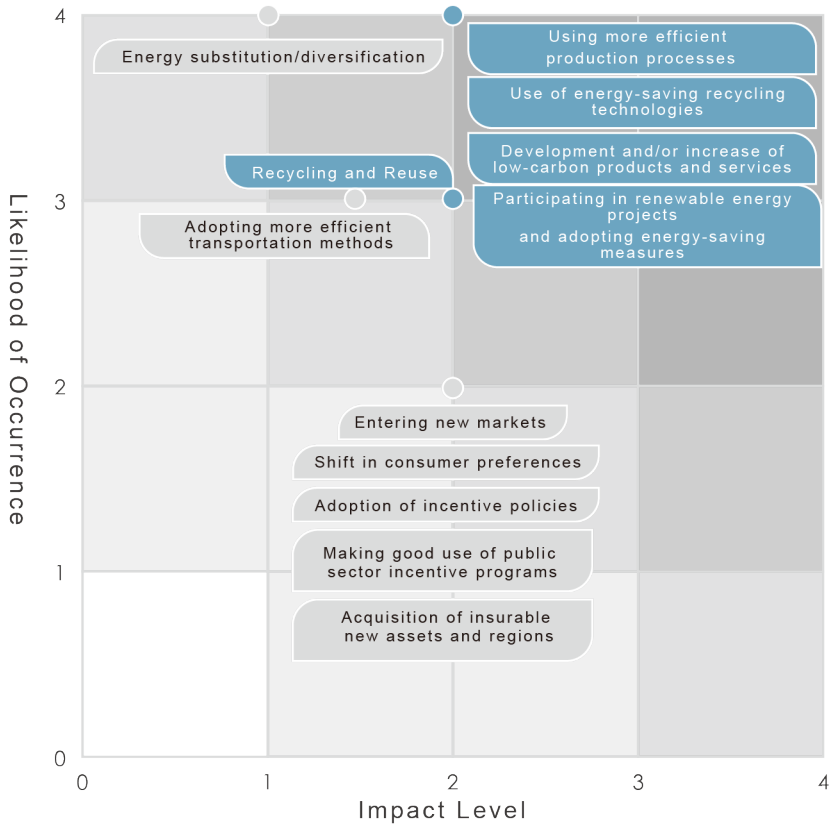
Climate Change Risk Matrix Chart



Identification of Climate Change Opportunity Types

Opportunity Types	Climate Opportunities	Impact Level	Likelihood of Occurrence	Total Score	Opportunity Level
Resource Efficiency	Adopting more efficient transportation methods	2	3	5	Minor
	Using more efficient production processe	2	4	8	Moderate
	Recycling and Reuse	2	3	6	Moderate
Energy Sources	Adoption of incentive policies	2	2	4	Minor
	Use of energy-saving recycling technologies	2	4	8	Moderate
Products and services	Development and/or increase of low-carbon products and services	2	4	8	Moderate
	Shift in consumer preferences	2	2	4	Minor
Market	Entering new markets	2	2	4	Minor
	Making good use of public sector incentive programs	2	2	4	Minor
	Acquisition of insurable new assets and regions	2	2	4	Minor
Resilience	Participating in renewable energy projects and adopting energy-saving measures	2	4	8	Moderate
	Energy substitution/diversification	1	4	4	Minor

Climate Opportunity Matrix Chart



Climate change risk assessment matrix analysis results show that among transition risks, there are three significant risks: enhanced emission disclosure obligations, failure in investment in new technologies, and the cost of low-carbon technology transition; and one high-level risk: replacing existing products and services with low-carbon alternatives. There are eight medium-level risks: increased pricing of greenhouse gas emissions, regulation: implementation of carbon tax or carbon fee, changes in customer behavior, and rising raw material costs. Regarding climate-related risks, we have formulated action plans for the significant and high-level transition risks. There are four medium-level physical risks, but since the plant area has not been impacted, they are not included in the action plan.

The climate change opportunity assessment matrix analysis results show five medium-level opportunities: use of more efficient production processes, recycling and reuse, use of energy-saving recovery technology, development and/or increase of low-carbon products and services, and participation in renewable energy projects and adoption of energy-saving measures; and seven low-level opportunities: adoption of more efficient transportation methods, adoption of incentive policies, changes in consumer preferences, entry into new markets, leveraging public sector incentive programs, obtaining new assets and regions requiring insurance, and energy substitution/diversification. We have formulated action plans for the five medium-level opportunities respectively.

Climate Change Risk Strategy

The Climate Change Team has formulated current response strategies and action plans for the climate-related risk issues identified, and assessed the potential financial impact of each issue on company operations:

Climate-related risks identified include: 3 significant risks, 1 high risks, and 5 moderate risks. Four items, including significant and high risks under transition risk and moderate risks under physical risk, have been included in the AOP action plan. Action plans and financial impact analyses have been developed specifically for the high and significant risks.

note: "Supply chain" refers to the top 10 key suppliers.

Risk Types	Climate-related Risks		Impact on Sea Sonic	Impact Duration	Potential Financial Impact Dimensions	Risk Level	Impact Scope						Action Plan Table	Revenue Impact Ratio
					considerations: input costs, operating costs, revenue, supply chain, business interruption		Taiwan	Dongguan Seasonic	Shenzhen Energy Power	SSA	SSE	Supply chain Note		
Transition Risks	Policy and Legal	Enhanced emissions-reporting obligations	1. Investor and customer demands for carbon emission disclosure. 2. Introduction of energy/ fuel/carbon taxes: Increased operating costs due to national carbon tax mechanisms.	Short-term	Increased operating costs.	Significant Risk	V	V	V	V	-	V	Through external consultant guidance, optimize GHG inventory data and data collection methods, and continue to disclose the 2024 full group inventory data in 2025.	0.07%

note: "Supply chain" refers to the top 10 key suppliers.

Risk Types	Climate-related Risks		Impact on Sea Sonic	Impact Duration	Potential Financial Impact Dimensions	Risk Level	Impact Scope						Action Plan Table	Revenue Impact Ratio
					considerations: input costs, operating costs, revenue, supply chain, business interruption		Taiwan	Dongguan Seasonic	Shenzhen Energy Power	SSA	SSE	Supply chain Note		
Transition Risks	Technology	Substitution of existing products and services with lower emissions options	Failure to meet customers' environmental requirements for products results in a decline in market sales volume.	Long-term	Increased operational costs.	High Risk	V	V	V	V	V	-	1. Ensure product design performance meets 80 PLUS certification to achieve carbon reduction goals. 2. Introduce FSC-certified paper or recycled materials for own-brand retail products. 3. Eliminate the use of printed manuals by placing information on the company website and providing access via QR Code to reduce paper usage.	0.03%

Transition Risks	Technology	Unsuccessful investment in new technologies	The company's lack of investment in new technology will lead to a decline in future market competitiveness.	Short-term	Capital investment in technology development	Significant Risk	V	V	V	V	V	–	Continue developing new technology products by investing in new process equipment, materials used for new technology development, and R&D personnel.	0.49%
		Costs to transition to lower emissions technology	Gradually invest in carbon reduction equipment, resulting in increased operating costs.	Long-term	Capital investment in energy-saving equipment	Significant Risk	V	V	V	V	V	–	Invest in carbon reduction equipment to improve processes, shorten development timelines, and reduce energy loss.	0.12%

Climate change opportunity strategies

A total of 5 moderate opportunities and 7 minor opportunities related to climate change have been identified. Action plans and financial impact analyses have been developed for each of the 5 moderate opportunities.

note: "Supply chain" refers to the top 10 key suppliers.

Opportunity Types	Opportunities	Opportunity Description for Sea Sonic	Impact Duration	Potential Financial Impact	Opportunity Levels	Impact Scope						Action Plan Table	Revenue Impact Ratio
				considerations: reduce input costs, lower operating costs, increase revenue		Taiwan	Dongguan Seasonic	Shenzhen Energy Power	SSA	SSE	Supply chain Note		
Energy Source	Use of more efficient production and distribution processes	1. Reducing the defect rate can lower scrap costs. 2. Reducing the consumption of process materials to lower costs.	Short-term	Reduced operating costs	Moderate opportunity	-	V	-	-	-	-	Continue to improve production efficiency activities, focusing on reducing losses.	Unable to estimate
Resource Efficiency	Use of recycling	1. Recycling and reusing scrap metal materials. 2. Using reusable transport boxes and pallets for material transportation.	Long-term	Reduced operating costs	Moderate opportunity	V	V	-	-	-	-	Factories and suppliers promote the use of reusable turnover boxes, and metal-containing waste is handed over to qualified suppliers for effective recycling and reuse.	0.23%

Opportunity Types	Opportunities	Opportunity Description for Sea Sonic	Impact Duration	Potential Financial Impact	Opportunity Levels	Impact Scope						Action Plan Table	Revenue Impact Ratio
				considerations: reduce input costs, lower operating costs, increase revenue		Taiwan	Dongguan Seasonic	Shenzhen Energy Power	SSA	SSE	Supply chain Note		
Energy Source	Use of energy-saving recycling technologies	Implementing high-efficiency facilities, reducing high-energy-consuming equipment, decreasing electricity usage	Medium- to long-term	Reduced operating cost	Moderate opportunity	-	V	-	-	-	-	Mid- to long-term plan to optimize the aging cabinet energy recovery ESG program in phases, primarily by transforming traditional loads in the Burn-in Room into energy-saving loads and feeding the consumed energy back into the power grid, with the long-term goal of promoting efficient power recovery and reuse.	Unable to estimate
Products and services	Development and/or expansion of low emission goods and services	The advantages of new technologies are leveraged to enhance product performance across various types to achieve market-scale low energy consumption.	Long-term	Better competitive position to reflect shifting consumer preferences, resulting in increased revenues	Moderate opportunity	V	V	V	V	V	V	Reduce labor costs by improving processes to lower man-hours, and reduce losses by investing in carbon reduction equipment.	0.09%
Resilience	Participation in renewable energy programs and adoption of energy-efficiency measures	Implementing high-efficiency facilities, reducing high-energy-consuming equipment, decreasing electricity usage	Long-term	Increased revenue through new products and services related to ensuring resiliency	Moderate opportunity	V	V	-	-	-	-	Headquarters: 1.Use FSC-certified paper continuously in the office. 2.Continue to use energy-saving equipment (LED lighting, window insulation film, light steel frame circulation fans). Dongguan Plant: Promote energy recovery in the Burn-in Room in the midterm and promote solar power generation in the factory in the long term.	Unable to estimate

6.3 Scenario Analysis

Physical Risk Scenario Analysis

To understand the impact of climate risks on the Company's future overall strategy and financial planning, in 2024 a scenario analysis was conducted on immediate risks such as typhoons and floods at the key manufacturing site "Dongguan Seasonic," focusing on

Physical Risk Category

Uneven rainfall distribution with concentration in some areas, and increased frequency of extreme rainfall events leading to flooding.

Scenario Factors

Flooding may cause damage to plant equipment and disrupt operations. Increased infrastructure costs and operational expenses.

Impact Aspect

According to the "2023 China Climate Bulletin," in 2023, a total of 6,536 station-days of heavy rainfall (daily rainfall ≥ 50.0 mm) occurred nationwide, 4.9% more than usual. In Guangdong, eastern Guangxi, and Hainan, there were 4–8 days of heavy rain, with some locations exceeding 8 days.

In 2024, Dongguan Seasonic raised flood barriers at the factory gate to prevent water backflow into the premises, added rain shelters and sandbags in the first-floor warehouse, and increased quarterly drainage ditch cleanups to reduce risks. Due to our prompt actions, we mitigated potential flood risks and avoided any potential damage.

Scenario Description

Physical risks were modeled using NGFS (Network for Greening the Financial System), comparing two scenarios: "Current Policies" and "Net Zero 2050," both assuming a temperature rise above 3°C by the end of the century. Under Net Zero 2050, extreme rainfall in 2050 is projected to increase by 5.1% compared to the baseline (NGFS defines as 1986–2006); under Current Policies, rainfall is expected to rise by 5.5% by 2050.

Counter-measures

Through internal management, the company procures flood prevention tools, conducts quarterly drainage cleanups, and holds regular safety training and emergency drills to respond to unexpected natural disasters and avoid flooding-related impacts. In 2024, Dongguan experienced no financial losses from work stoppages due to extreme rainfall, typhoons, or flooding.

extreme rainfall events.

Transition Risk Scenario Analysis

Sea Sonic Electronics conducted a scenario analysis on the major short-term transition risk “strengthened emissions disclosure requirements” and incorporated the results into company decision-making.

Transition Risk Category

In response to global climate change, in addition to investor and customer requirements for carbon emissions disclosure, the Financial Supervisory Commission announced the “Sustainable Development Roadmap for TWSE/TPEx Listed Companies” on March 3, 2022, to gradually promote greenhouse gas inventory completion for all listed companies by 2027. Sea Sonic Electronics must disclose emissions in accordance with government regulations.

Scenario Factors

Sea Sonic Electronics began optimizing GHG data information and enhancing energy use management through external consultant guidance in 2021, which increased operating costs.

Impact Aspect

In response to policies and regulations formulated to address climate change, companies may face the risk of carbon tax imposition, resulting in increased carbon costs for operations. Although Sea Sonic Electronics is not part of a high-carbon-emission industry, the current carbon management trend requires not only disclosing a number, but also considering how to consolidate carbon emission data internally, understand the impact of current greenhouse gas emissions, and respond to stakeholders such as customers and investors regarding emission reduction and compliance with product energy efficiency standards.

Scenario Description

Although Sea Sonic Electronics initiated its GHG inventory in 2021, with growing demands for disclosure from stakeholders such as investors and customers, the company should strive to reduce greenhouse gas emissions and regularly collect and disclose high-quality data.

1. GHG inventory data are collected from different departments and operating sites, and data consolidation faces uncertainties: establish a reliable inventory system.
2. In 2024, the ISO 50001:2018 energy management system was introduced to identify the major emission-generating equipment and improve energy use efficiency.

Counter-measures

1. Establishing a reliable inventory system:
   - Planning for the “GHG Data Collection and Calculation Platform” began in Q3 of 2024, and it is expected to go live in 2025.
2. Identify the major emission-generating equipment and improve energy use efficiency:
   - At the main manufacturing base, Dongguan Seasonic, carbon reduction equipment was invested in to improve processes in 2024, saving development time and energy consumption. Equipment expenses accounted for approximately 0.12% of revenue.
   - In 2024, two Burn-in Cabinets were successfully introduced. From November to December 2024, the feedback electricity totaled 13,258.4 kWh. Complete data for the full year has not yet been collected; complete performance improvements will be disclosed in the 2026 report.

Current Physical Risk Analysis of the Supply Chain

As the impacts of climate change become increasingly apparent, the global manufacturing industry is facing new challenges. Rising temperatures, changes in weather patterns, and the increase in extreme weather-related disasters are introducing new physical risks, including increased frequency and intensity of natural disasters such as water shortages, floods, droughts, and forest fires. These disasters may directly damage production bases, logistics networks, and storage facilities, causing supply chain disruptions and delays. To avoid the potential negative impact of weather events on Sea Sonic Electronics' supply chain, we used the World Resources Institute (WRI) Aqueduct tool's baseline information and conducted a "Supplier Sustainability Risk Assessment Questionnaire" to assess the physical risks at production sites of the top 10 key suppliers, ensuring that suppliers take mitigation measures to maintain Sea Sonic Electronics' competitiveness and competitive advantage in the supply chain.

Asia region

Overall water risk

- Located in low-risk areas: 33%
- Located in medium-high-risk areas: 33%
- Located in high-risk areas:

Coastal flood risk

- Located in low-risk areas: 27%
- Located in medium-low-risk areas: 6%
- Located in medium-high-risk areas: 61%
- Located in extremely high-risk areas: 6%

Drought risk

- Located in medium-risk areas: 71%
- Located in medium-high-risk areas: 29%

Future physical risk scenario of the supply chain

Since 100% of the key suppliers' operating sites are located in the Asia region, and a considerable proportion are situated in coastal flood medium-high-risk and extremely high-risk areas, we further used NGFS (The Network for Greening the Financial System) research data to analyze "precipitation" as a physical risk, selecting the "Current Policy" and "2050 Net Zero " scenarios to understand the risk conditions in 2050. Scenario analysis results show that by 2050, the precipitation levels under both "Current Policies" and "2050 Net Zero" scenarios increase compared to the baseline (as defined by NGFS: 1986–2006). Sea Sonic Electronics utilizes this information as a basis for managing the supply chain.

Scenario	NGFS precipitation scenario	
Region	current policy	2050 Net Zero
Region 1	1.50%	0.50%
Region 2	2.30%	1.70%
Region 3	6.10%	6.70%
Region 4	2.90%	3.80%
Region 5	2.50%	1.70%
Region 6	3.90%	1.80%
Region 7	3.50%	0.50%
Region 8	4.50%	2.20%

7

EMPLOYEE CARE

7.1 Human Capital

7.1.1 Talent Recruitment

1. Sea Sonic Electronics' human resource management policy aims for long-term planning and management through talent selection, utilization, development, and retention, in alignment with the organization's business development needs. We assess the current quality of our workforce and forecast future manpower requirements. Adhering to local labor laws and regulations, Sea Sonic Electronics follows international human rights conventions and government labor-related regulations in its employee recruitment policies. We prohibit the employment of child labor, discrimination, workplace harassment, forced labor, etc., and have established an independent complaint channel. Through open communication between labor and management, we provide employees with a safe, equitable, and free working environment.
2. In 2024, we actively collaborated with schools through internships and other means to strengthen the technical and practical capabilities of young talent, particularly in enhancing technical and hands-on skills, to better meet industry development needs and promote youth employment. This cooperative model not only helps students accumulate practical experience during their time in school, but also supplies the company with talent possessing real-world skills, achieving a win-win outcome. In addition, in 2024 we recruited "alternative military service personnel for R&D" and established an R&D engineering center in China, cultivating their ability to independently take on projects, perform circuit design, material selection, analysis, solution formulation, and implementation into mass production, thereby providing young people with broader opportunities to demonstrate their potential.

Employee numbers in the past three years (unit: people)

Year	2022	2023	2024
Number of Male Employees	175	190	183
Number of Female Employees	150	162	152
Number of Other Employees	0	0	0
Total Number of Employees	325	352	335

Note 1: All employed staff are full-time, with no part-time or "employees with no guaranteed hours".

Note 2: Employee numbers are based on the data as of the end of the reporting period. Excludes employees on leave without pay for the year.

3. Looking ahead to 2025, the Company plans to introduce a dedicated middle management training program to help enhance strategic thinking, team management, and innovation capabilities among managers. At the same time, the Company will establish a Talent Development Committee to plan employee training, promotion, and rotation mechanisms, ensuring that each colleague receives appropriate development opportunities and that future leadership talent is well-prepared. Sea Sonic Electronics is committed to offering market-competitive compensation and benefits to attract and retain outstanding talent. The Company will regularly review its compensation structure to ensure competitiveness and fairness, and integrate a performance evaluation system to encourage continuous improvement in employee performance. In addition, through training, resource support, and an open corporate culture, the Company fosters innovative thinking among employees and encourages continuous growth to enhance overall organizational competitiveness. The Company strives to provide outstanding talent with unlimited opportunities and potential for development, working hand-in-hand with employees to build a sustainable future for talent development. These strategies not only demonstrate Sea Sonic Electronics' commitment to talent development but also reflect its vision of growing together with its employees and creating more opportunities for their advancement.

4. Employee Composition

   Sea Sonic Electronics adheres to the concept of localized operations and prioritizes hiring local employees at each operating site. As of the end of 2024, Sea Sonic Electronics had a total of 335 employees, all of whom are full-time; 206 are regular employees, and 129 are non-regular employees; 82 are direct employees, and 253 are indirect employees. The number of employees decreased by 17 compared to 2023 (a reduction of approximately 4.8%), mainly due to personnel adjustments based on business needs.

Distribution of Total Employees by Region, Gender, and Type in 2024

Employment Type	Gender	Region				Total
		Taiwan	China		SSA	
		HQ	Dongguan Seasonic	Shenzhen Energy Power		
All Employees	Male	52	126	2	3	183
	Female	50	95	6	1	152
	Total	102	221	8	4	335
Irregular Employees	Male	52	14	2	3	71
	Female	50	1	6	1	58
	Total	102	15	8	4	129
Regular Employees	Male	0	112	0	0	112
	Female	0	94	0	0	94
	Total	0	206	0	0	206

note: Data for Taiwan excludes Sea Sonic Energy.

Distribution of Direct and Indirect Employees by Gender

Employment Type	Gender	Region				Total
		Taiwan	China		SSA	
		HQ	Dongguan Seasonic	Shenzhen Energy Power		
Direct Employees	Male	0	33	0	0	33
	Female	0	49	0	0	49
	Other	0	0	0	0	0
	Subtotal	0	82	0	0	82
Indirect Employees	Male	52	93	2	3	150
	Female	50	46	6	1	103
	Other	0	0	0	0	0
	Subtotal	102	139	8	4	253
Total		102	221	8	4	335

Note 1: Data for Taiwan excludes Sea Sonic Energy.

Note 2: China includes Dongguan Seasonic and Shenzhen Energy Power

Note 3: Direct refers to operators; indirect refers to other personnel.

Workers who are not employees totaled 36, distributed across various regions to support business needs, as detailed in the table below.

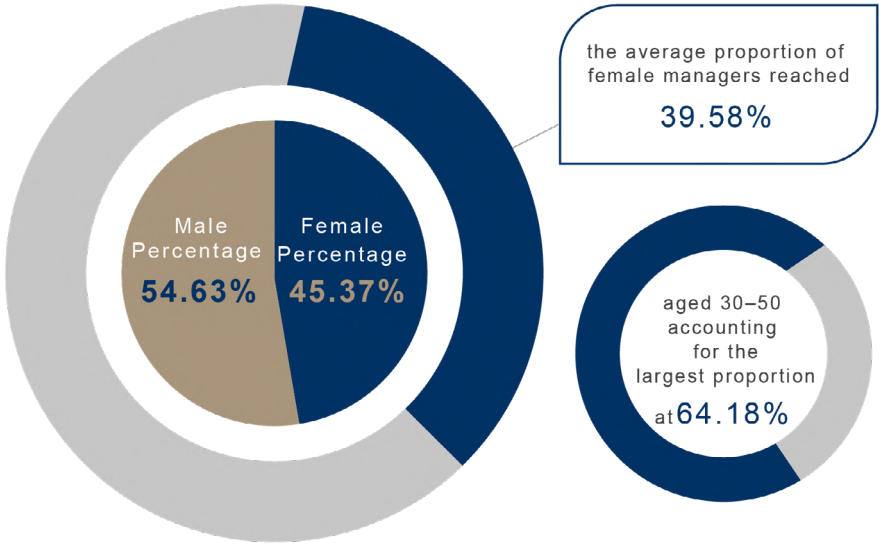
Distribution of Workers who are not employees

Region	Category	Headcount
Taiwan	Security personnel	5
	Repair contractors	8
	Outsourced cleaning personnel	3
	Outsourced marketing personnel	1
China	Repair contractors	6
	Outsourced customer service personnel	2
	Outsourced marketing personnel	1
SSA	Outsourced cleaning personnel	2
SSE	Consultant	8
2024 total		36

note: Refers to the number of individuals working at Sea Sonic-controlled workplaces on a regular basis as of the end of 2024, such as security personnel, cleaning staff, repair contractors, marketing personnel, customer service staff, and consultants. This does not include those engaged in short-term or temporary work.

Diverse Employee Structure

The Company is committed to enhancing employee diversity, fostering an inclusive work environment, and actively implementing diversity management strategies. The gender distribution among employees is 54.63% male and 45.37% female, with those aged 30–50 accounting for the largest proportion at 64.18% of the total workforce. We value workplace diversity and equality, ensuring equal pay for equal work and offering fair promotion opportunities. The proportion of female managers has consistently exceeded 20%, promoting sustainable and inclusive economic growth. In 2024, the average proportion of female employees was 45.37%, and the average proportion of female managers reached 39.58%. In addition, the Company places great importance on employee rights and benefits, actively shares operational achievements with employees, and is committed to creating a high-quality work environment. In addition, the Company places great importance on employee rights and benefits, actively shares operational achievements with employees, and is committed to creating a high-quality work environment.



Distribution of total employees in 2024 by region, gender, and employment type

Job Level		2023						2024					
		Senior Executives	Middle Managers	Junior Managers	Entry Level Employee		Total	Senior Executives	Middle Managers	Junior Managers	Entry Level Employee		Total
					Direct	Indirect					Direct	Indirect	
Gender	Male	8	20	4	48	110	190	8	16	5	33	121	183
	Female	5	10	5	64	78	162	3	13	3	49	84	152
	Other	0	0	0	0	0	0	0	0	0	0	0	0
Age	Below 30	0	0	0	40	58	98	0	0	0	14	77	91
	30-50	4	23	7	70	121	225	4	21	6	66	118	215
	Above 50	9	7	2	2	9	29	7	8	2	2	10	29

Percentage Distribution of Personnel by Level, Gender, and Age

Job Level		2023						2024					
		Senior Executives	Middle Managers	Junior Managers	Entry Level Employee		Total	Senior Executives	Middle Managers	Junior Managers	Entry Level Employee		Total
					Direct	Indirect					Direct	Indirect	
Gender	Male	61.54%	66.67%	44.44%	42.86%	58.51%	53.98%	72.72%	55.17%	62.5%	40.24%	59.02%	54.63%
	Female	38.46%	33.33%	55.56%	57.14%	41.49%	46.02%	27.28%	44.83%	37.5%	59.76%	40.98%	45.37%
	Other	-	-	-	-	-	-	-	-	-	-	-	-
Age	Below 30	-	-	-	35.71%	30.85%	27.84%	-	-	-	17.08%	37.56%	27.16%
	30-50	30.77%	76.67%	77.78%	62.50%	64.36%	63.92%	36.36%	72.41%	75%	80.48%	57.56%	64.18%
	Above 50	69.23%	23.33%	22.22%	1.79%	4.79%	8.24%	63.64%	27.59%	25%	2.44%	4.88%	8.66%

Note 1: Senior executives are defined as managers at the level of department head (inclusive) or above, reporting directly to the President. Middle managers are at the level of Deputy Manager to Senior Manager, and junior managers are at the level of Section Chief. Direct staff in the entry level employee are operators, while indirect staff are non-managerial roles.

Note 2: In Taiwan, no physically or mentally challenged individuals are employed; monthly contributions are regularly made to the fund for the employment of the disabled.

New Hires and Resignations

Sea Sonic Electronics maintains a robust human resource system, aiming for mutual growth with employees while respecting their career development plans. In 2024, the Company recruited a total of 104 new employees, including 67 males and 37 females, primarily individuals aged 29 and under. Dongguan Seasonic established an R&D engineering center in 2024 and recruited 28 R&D personnel. Additionally, 118 employees resigned, including 71 males and 47 females, due to reasons such as personal career development plans, family caregiving, relocation, or career change. The Company's overall retention rate was 75.1%, and the turnover rate was 24.9%, which falls within a healthy range for the industry. To continuously improve employee retention, the Company has implemented a series of measures, including establishing close team collaboration mechanisms, providing comprehensive technical support resources, and implementing employee care programs. These measures have significantly enhanced employees' sense of belonging and satisfaction, effectively stabilizing the retention rate.

Total Number and Proportion of New Employees

Gender	Age	2023					2024				
		Region			Total	%	Region			Total	%
		Taiwan	China	SSA			Taiwan	China	SSA		
Male	Below 30	15	59	0	74	31.22%	8	32	0	40	38.46%
	30-50	16	40	0	56	23.63%	2	22	2	26	25%
	Above 50	0	0	0	0	-	0	1	0	1	0.97%
Female	Below 30	7	54	0	61	25.74%	1	17	0	18	17.3%
	30-50	5	40	0	45	18.99%	4	15	0	19	18.27%
	Above 50	1	0	0	1	0.42%	0	0	0	0	-
Other	Below 30	0	0	0	0	-	0	0	0	0	-
	30-50	0	0	0	0	-	0	0	0	0	-
	Above 50	0	0	0	0	-	0	0	0	0	-
Total		44	193	0	237	100%	15	87	2	104	100%

Note 1: New hire ratio by age group = Number of new hires (male/female) in the age group for the year / Total new hires for the year * 100%. Does not include employees on unpaid leave.

Note 2: Data for Taiwan excludes Sea Sonic Energy.

Total Number and Proportion of Resignations

Gender	Age	2023					2024				
		Region			Total	%	Region			Total	%
		Taiwan	China	SSA			Taiwan	China	SSA		
Male	Below 30	14	48	0	62	29.52%	5	27	0	32	27.12%
	30-50	10	41	0	51	24.29%	8	25	1	34	28.81%
	Above 50	2	0	0	2	0.95%	2	2	1	5	4.24%
Female	Below 30	2	47	0	49	23.33%	1	16	0	17	14.41%
	30-50	6	36	1	43	20.48%	4	23	0	27	22.88%
	Above 50	2	1	0	3	1.43%	2	1	0	3	2.54%
Other	Below 30	0	0	0	0	-	0	0	0	0	-
	30-50	0	0	0	0	-	0	0	0	0	-
	Above 50	0	0	0	0	-	0	0	0	0	-
Total		36	173	1	210	100%	22	94	2	118	100%

Note 1: Resignation ratio by age group = Number of resignations (male/female) in the age group for the year / Total resignations for the year * 100%. Includes employees on unpaid leave.

Minimum notice periods regarding operational changes

Should significant operation changes occur that affect employee rights or alter employment conditions, such as cessation or transfer of business, losses, business contraction, force majeure suspending work for over a month, or changes in business nature necessitating workforce reductions without suitable job placement, the shortest notice period for terminating employment contracts in Taiwan will comply with the “Labor Standards Act”:

In mainland China, except in cases of work-related injuries or inability to perform duties, labor contracts can be terminated by giving a written notice to the employee 30 days in advance.

Labor Relations Management

Sea Sonic Electronics respects all employees’ rights to assembly and collective bargaining. Currently, there are no union organizations in the Taiwan area, Shenzhen Energy Power, or the U.S. subsidiary. Only Dongguan Seasonic has established a union organization in accordance with the “Trade Union Law of the People’s Republic of China” and the “General Provisions of the Civil Law of the People’s Republic of China,” with 100% union participation.

7.2 Compensation and Benefits

7.2.1 Equitable and Generous Compensation

The company sets salary schemes based on local industry salary levels, local price levels, basic wage adjustments, and social insurance regulations. Through market-competitive salary structures and employee incentive compensation systems, the company aims to attract and retain key talents.

Sea Sonic Electronics uses annual employee performance evaluations as the basis for salary adjustments and bonus distribution, ensuring that salary increase rates and bonus standards do not differ based on employment type, gender, or age. Through self-assessments and managerial performance reviews, we strive to accurately reflect employee performance and provide positive feedback, setting goals for personal breakthroughs in the coming year. In 2024, additional promotions and performance-based salary adjustments were granted to outstanding employees. Annual salary adjustments also took into account the Consumer Price Index and followed the government's increase in the tax-exempt amount for meal allowances, leading to a general cost-of-living salary adjustment and meal allowance increase for all headquarters employees. ESG principles are integrated into our core operations, enhancing colleagues' awareness of corporate sustainability and risk management. ESG performance metrics are linked to variable employee compensation, aligning company and employee interests to make corporate sustainability a common goal. To encourage employee participation in various company projects (such as ESG and GHG inventory projects), employees' contributions to these projects are publicly recognized and rewarded with project bonuses during quarterly birthday celebrations. Additional performance evaluation points are also awarded annually for project participation to achieve motivational effects and foster mutual growth between employees and the Company.

Annual total compensation for the organization's highest paid-individual vs. Median annual total compensation for all of the organization's employees excluding the highest-paid individual

Group-wide highest-to-median pay ratio: The Company's compensation and benefits system complies with applicable local regulations, including minimum wage, working hours (including overtime rules), insurance, retirement systems, and other statutory benefits. We uphold the principle of fairness, ensuring that there are no differences based on gender or ethnicity, and guarantee equal starting salaries for male and female employees, implementing the policy of equal pay for equal work. In addition, to protect the rights of frontline employees, the Company conducts annual reviews of compensation levels to ensure compliance with or superiority to local legal standards, providing employees with reasonable and competitive remuneration.

Disclosure Scope	Median Ratio	Increase in Median Ratio
Sea Sonic Electronics Group	20.1:1	-0.50:1

Note 1: Median Ratio = Highest Individual's Annual Total Compensation / Median Annual Total Compensation of Other Employees.

Note 2: Increase in Median Ratio = Increase Ratio of the Highest-Paid Individual's Annual Total Compensation / Median Increase Ratio of All Other Employees' (excluding the highest-paid individual) Annual Total Compensation.

Note 3: Compensation includes regular salary and non-regular bonuses/allowances.

Average and Median Salaries for Non-Supervisory Employees in Taiwan

Item	2022	2023	2024
Non-Supervisory Employees (Number)	103	99	99
Non-Supervisory Employees (Average Annual Salary, Thousand NT$)	884	945	957
Non-Supervisory Employees (Median Annual Salary, Thousand NT$)	687	780	833

7.2.2 Comprehensive Welfare Measures

To enhance employee cohesion and improve market competitiveness, Sea Sonic Electronics has implemented various welfare measures. The Taiwan headquarters has legally established an Employee Welfare Committee, responsible for promoting and planning various employee welfare measures. The welfare fund is allocated monthly by the Company and contributed by employees to the Welfare Committee's account. It is used for various activities or subsidies. The Welfare Committee regularly monitors the use of the welfare fund and gathers employee feedback to ensure proper utilization of the fund, maximizing employee satisfaction and fostering a friendly and competitive work environment where employees feel valued and supported by the Company.

Taiwan Headquarters' Compliance with Regulations and Superior Practices

Item	Regulatory Standards	Practices Superior to Regulations
Social Insurance	Social insurance contributions (e.g., labor insurance, national health insurance, and labor pension contributions)	Planning group comprehensive insurance, including life, accident, medical, and overseas travel insurance
Leave and Attendance Related	Rest days, national holidays, marriage leave, maternity leave, menstrual leave, family care leave, prenatal check-up accompaniment and paternity leave, prenatal check-up leave, bereavement leave, personal leave, sick leave, official leave, military leave, annual leave, parental leave	Advanced special leave

Additional welfare measures at the Taiwan headquarters that are not mandated by law

1 Flexible Work Hours

Employees can arrange their own working hours within specified periods.

2 Work from Home Flexibility

Employees may apply to work from home due to special needs.

3 Senior employees

To reward senior employees for their contributions to the Company, trophies and bonuses are awarded.

4 Welfare Committee Subsidies/Activities

Birthday vouchers, Labor Day vouchers, Dragon Boat Festival vouchers, Mid-Autumn Festival bonuses, marriage and funeral bonuses, childbirth bonuses, scholarships for employees' children, birthday celebrations, employee travel activities, year-end party activities, club subsidies, irregular tea times, designated store discounts, and group purchases.

5 Employee Services

Workplace environment and facilities optimization, lunch subsidy, lunch ordering service, health check-up subsidies, external education and training subsidies, and parking benefits for motor vehicles.

Parental leave without pay

According to Taiwan's Gender Equality in Employment Act, employees who need to care for newborns or young children may apply for parental leave without pay, regardless of gender, as long as they meet the eligibility requirements. The Company will retain their position and related benefits, allowing employees to focus on accompanying their infants and young children during their early growth.

In 2024, a total of 7 employees were eligible for parental leave, with 3 female employees applying. Among them, 1 applied for an extension. Of the 2 female employees scheduled to return to work in 2024, both successfully resumed their positions, achieving a 100% reinstatement retention rate.

Dongguan Seasonic provides benefits according to local regulations to meet the various needs of local employees

1 Insurance

Employees are legally covered for basic pension insurance, basic medical insurance (including childbirth), and unemployment insurance.

2 Leave benefits superior to legal requirements

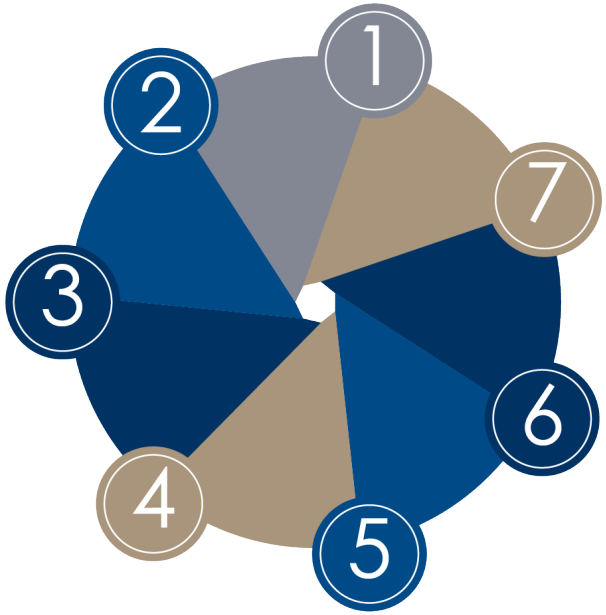
Employees legally enjoy various statutory and welfare leave such as marriage leave, maternity leave, nursing leave, bereavement leave, and annual leave.

3 Marriage, funeral, childbirth, and festival bonuses

Express appreciation to employees during festivals like Chinese New Year, Dragon Boat Festival, and Mid-Autumn Festival.

4 Employee health checks

Organize annual health checks for employees to emphasize and understand personal health.



5 Educational training subsidies

Provide annual educational subsidies for employees to encourage self-improvement and develop other skills in work and life.

Conduct on-the-job training in labor safety, environmental protection, and health and safety education.

6 Welfare activities

Provide annual travel and club subsidies to enrich employees' leisure lives and encourage them to form different types of recreational clubs spontaneously.

7 Other

Legally establish a trade union and actively promote various employee welfare and emergency aid programs

Retirement Benefit System

Sea Sonic Electronics adheres to the statutory retirement systems in each region, allocating pension funds for all regular employees, with a participation rate of 100%.

Dongguan Seasonic adheres to the statutory retirement system in China, where employees legally enjoy government pensions upon reaching the normal retirement age or in statutory situations such as disability due to illness or injury, ensuring their economic security after retirement.

Sea Sonic Electronics Taiwan Headquarters

Legal source	Allocation items
Labor Pension Act	Defined contribution plan

1. Each month, 6% of employees' salaries is allocated to their individual pension accounts at the Bureau of Labor Insurance.
2. Employees can voluntarily contribute 0-6% of their salary to their individual labor pension account.

   When employees meet the retirement conditions, they may claim their individual pension in accordance with the law, thereby safeguarding their rights and ensuring a secure retirement.

Overseas subsidiaries

Legal source
According to local labor laws

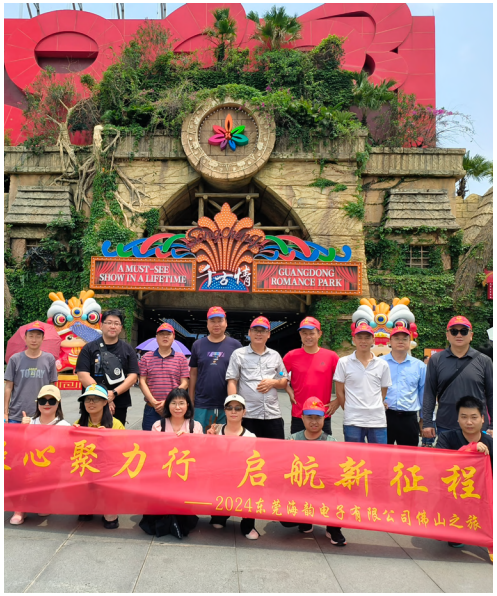
In accordance with the statutory retirement systems in each location, employees are entitled to receive government retirement pensions when they reach the legal retirement age or under circumstances such as disability due to illness or injury, thereby protecting their rights. For those who wish to continue working, a re-employment contract will be signed and specific work injury insurance will be purchased for them. In addition, severance payments for employees who are involuntarily laid off are made in accordance with legal requirements.

Sea Sonic Electronics Taiwan Headquarters – Year-end party

Sea Sonic Electronics Taiwan Headquarters – Family day event

Dongguan Seasonic – Year-end party

Dongguan Seasonic – Leadership team building



Sea Sonic Electronics Taiwan Headquarters – Holiday events

Sea Sonic Electronics Taiwan Headquarters – Sea Sonic Sports

Sea Sonic Electronics Taiwan Headquarters – Badminton club

7.3 Diversified Development

7.3.1 Training and Development

Sea Sonic Electronics, based on the company's strategies, vision, and values, integrates its corporate culture as the core of a sound training system, offering diversified training programs and various professional on-the-job education and training. A complete learning and development system is constructed according to hierarchical levels and competency levels, including:

1. **New employee general courses:** Assist new employees in quickly integrating into the company culture and work environment.
2. **Professional competencies:** Enhance employees' professional skills and workplace competitiveness.
3. **Managerial competency training:** Cultivate leadership and team management capabilities of supervisors.
4. **Compliance training:** Ensure employees understand and comply with relevant regulatory requirements.
5. **Occupational safety training:** Strengthen workplace safety awareness to protect employees' health and safety.

A comprehensive talent development plan is implemented, and continuous medium- to long-term investment in the training of young talents is not only a supplement to existing human resources but also a means to inherit and innovate the company's culture and values, assisting employees in continuous growth and ensuring the Company's sustainable operations.

The training methods include internal training, external training, and online learning training courses. In addition to regularly holding internal training and online learning training courses, planned training is also provided for special functional positions and professional skill positions. Subsidies are

also provided to encourage employees to participate in on-the-job training and seminars organized by external certification institutions. The Human Resources department is responsible for planning employee training and development programs, with individual training performance considered in employee promotion criteria. Evaluation mechanisms include post-training assignments, internal presentation sessions, internal/external training course surveys, external training feedback reports, and attendance records. The goal is for employees to grow alongside the company, thereby enhancing overall performance and realizing a win-win operating philosophy.

The process of educational training courses is as follows:

1. **HR initiates the annual training needs survey**
   The HR department initiates the annual training needs survey to understand the training needs of each department.
2. **Each department completes the training needs survey form**
   Each department fills out the training needs survey form based on actual needs, providing specific training directions and content suggestions.
3. **HR compiles the annual training plan**
   The HR department compiles the survey results from each department and formulates the annual training plan to ensure the content aligns with organizational goals and employee needs.
4. **Submission for supervisor approval**
   The annual training plan is submitted to supervisors for review to confirm its feasibility and budget allocation.
5. **Implementation of training plans**
   Based on the approved plan, relevant training courses are arranged and implemented.
6. **Trainees participate in training**
   Employees participate in training courses to improve professional skills and knowledge levels.
7. **Effectiveness review and feedback**
   After the training ends, effectiveness evaluation and review are conducted, and trainee feedback is collected as a reference for improving future training plans.

Class schedule, number of trainees, and total hours of educational training:

In 2024, the total training hours amounted to 10,040 hours, with an average of 32.78 hours per person in Taiwan and 29.05 hours per person in China. The average training hours per employee for all staff were 29.97 hours, an increase of approximately 3,207.5 hours compared to 2023, representing a significant increase of 46.94%. This demonstrates the company's emphasis on and investment in employee education and training.

Among the training categories, professional competency training had the highest total number of hours at 4,872, accounting for 48.52%, mainly comprising

2,544.5 hours of R&D training courses, including R&D and product training to strengthen professional R&D knowledge. Among them, the R&D Engineering Center at Dongguan Seasonic provided 1,895 hours of training to R&D staff. Dongguan Seasonic conducted employee third-level safety education training in compliance with local regulations.

In view of the increasing importance of ESG issues, in 2024 we added ESG-related courses to the compliance training curriculum, hoping employees can gain a deeper understanding of ESG concepts, actively participate in carbon reduction measures, and possess the resilience and capability to analyze climate change impacts at operational sites. In addition, we increased integrity management training courses to build a company with integrity management and demonstrate the company's determination to pursue sustainable operations, thereby enhancing the overall value of the company.

Employee Education and Training Hours Statistics

Item	2023			2024		
	Taiwan	China	SSA	Taiwan	China	SSA
Cumulative Hours for the Year	3,190.0	3,642.50	0	3,344	6,653	43
Employee Numbers	114	235	3	102	229	4
Average Hours per Person	27.98	15.50	0	32.78	29.05	10.75

Note 1: Cumulative hours for the year include courses such as general orientation for newcomers, professional skills, compliance training, managerial skills, and occupational safety training.

Note 2: Average hours per person = Total annual training hours ÷ Number of employees in each region as of the end of 2024.

Note 3: Starting from 2024, education and training in the SSA will comply with local regulations and corporate policies.

Note 4: The increase in training hours in China in 2024 was mainly due to the R&D professional competency training conducted by the Dongguan Seasonic R&D Engineering Center.

Average Training Hours by Gender

Average Training Hours by Gender (in hours)

In 2024, the average training hours for male employees was 36.14 hours, and for female employees was 22.54 hours.

Gender	2022	2023	2024
Male	10.36	20.76	36.14
Female	7.58	17.83	22.54
Other	-	-	-

Note 1: Average training hours = Total training hours for each gender ÷ Number of employees of each gender as of the end of 2024.

Employee Training Hours by Course Category

Course Categories	2023	2024
	Total Hours	Total Hours
General Orientation for Newcomers	829.0	436
Professional Skills	1,993.0	4,872
Compliance Training	1,327.5	1,600
Managerial Skills	829.0	1,197
Occupational Safety Training	1,854.0	1,935
Other	-	-
Total	6,832.5	10,040

Average Training Hours by Job Level

In 2024, the average training hours per employee at various levels generally increased compared to the previous year (except for senior management). The most significant increases were among middle management and entry-level personnel, with average training hours increasing by 21.33 and 15.03 hours, respectively. This growth is mainly attributed to the Company's active implementation of supervisor development programs and the establishment of the Dongguan R&D Engineering Center, which provided professional training to strengthen the management capabilities of middle managers and the technical expertise of R&D staff, in response to future business development needs.

Job Level	2022	2023	2024
Senior Executives	45.18	53.04	46.55
Middle Managers	36.36	30.83	52.16
Junior Managers	8.14	12.44	16.63
Entry Level Employee	3.99	17.02	27.47

Note 1: Average training hours = Total training hours for each job level ÷ Number of employees of each job level as of the end of 2024.

Note 2: Mid-level managers: The average training hours per person in 2024 increased by 21.33 hours compared to 2023, mainly due to the enhanced management and professional skills training for mid-level managers in 2024.

Note 3: Frontline personnel: The average training hours per person in 2024 increased by 15.03 hours compared to 2023, mainly due to the R&D professional competency training conducted by the Dongguan Seasonic R&D Engineering Center.

7.4 Workplace Safety

7.4.1Occupational Safety and Health Management

Occupational Safety and Health Management

Sea Sonic Electronics, in order to protect the safety and health of its employees, conducts occupational safety and health management affairs at its Taiwan headquarters and Dongguan Seasonic in accordance with local regulations.

In 2024, the Taiwan headquarters arranged for relevant personnel to receive Level B occupational safety and health management professional training to oversee occupational safety and health affairs in the Taiwan region. At the same time, the "Occupational Safety and Health Management Regulations" were formulated in accordance with the law and published on the official website. Plans were also developed for the implementation of education and training, health management, occupational disease prevention, and health promotion.

In Dongguan, a crucial production base, Sea Sonic Electronics has established a Safety Production Committee as required by the “Work Safety Law of the People’s Republic of China”. This committee, comprising enterprise safety management personnel and safety production management personnel, implements various standardized operations for occupational safety and health.

Occupational Health Services

The physical and mental health of employees is a crucial indicator of corporate sustainability. Both the Taiwan headquarters and Dongguan Seasonic implement relevant employee health care services in accordance with local regulations. At the Taiwan headquarters, Sea Sonic Electronics engages one certified occupational medicine specialist and one occupational health nutritionist/occupational health nurse as part of its contracted labor health service team. The primary services include: analysis and guidance based on health checkup results, health education, consultations and assessments, health promotion, workplace environment evaluation and improvement recommendations, return-to-work/job accommodation evaluations following illness or injury, and regular reporting and recommendations to the employer regarding labor health services.

In accordance with Article 16 of the “Labor Health Protection Regulations,” new employees at the Taiwan headquarters must provide a health checkup report upon onboarding. Going beyond legal requirements, the Company holds annual general health checkups for employees. In 2024, the general checkup covered employees who joined before December 31, 2023, totaling 98 individuals. All new hires in 2024 submitted a pre-employment health report dated within six months of their start date.

In 2024, Sea Sonic Electronics implemented the ISO 45001:2018 Occupational Health and Safety Management System at its Dongguan plant. This system

includes structured risk assessments, accident prevention mechanisms, and ongoing improvement plans. It significantly reduces occupational hazard risks, safeguards employee health and safety, and was certified by a third-party verification body. The Company also regularly conducts safety training and emergency drills to enhance employee safety awareness. In compliance with regulations in China, employees undergo health examinations annually. After examination and determination by the medical examination center, if any case requires follow-up management, sufficient medical information is provided for treatment.

The examination items and results for 2024 are as follows:

Examination Items	Results for 2024	Examination Items
Detection of occupational disease hazards in the workplace: Once a year	All examinations were passed.	Tin dioxide, methanol, isopropanol, noise
General health check-ups for employees: Once a year	A total of 181 employees completed health examinations.	Examination items as required by regulations
Particular health check-ups for positions potentially exposed to occupational hazards: Once a year	27 employees required particular health check-ups, all of which were conducted, achieving a 100% completion rate. No abnormalities were found among employees in 2024.	Tin dioxide, noise

Promotion of Worker Health and Work-related Ill Health

At the Taiwan headquarters, employee health and well-being are viewed as essential components of productivity and a friendly workplace, in line with the Company's sustainability framework. The Company actively promotes health programs and occupational disease prevention measures to ensure a safe and healthy work environment. It holds periodic health seminars and wellness events to encourage healthy lifestyles and exercise habits among employees. For high-risk environments such as R&D departments, the Company conducts regular workplace monitoring, including for isopropanol, methanol, tin, and carbon dioxide. All monitoring results met relevant standards. Workplace improvements help reduce the physical toll of long-term labor. These efforts not only raise employee health awareness but also strengthen the Company's foundation for sustainable operations, supporting shared growth for both employees and the business. As a result, the Taiwan headquarters received certification for the "Healthy Workplace Initiation Badge" from the Health Promotion Administration of Taiwan's Ministry of Health and Welfare in December 2024.

The Company provides annual employee health checkups that exceed legal requirements, including additional items such as ultrasound, cardiac function tests, and blood-based cancer screenings. For the prevention and treatment of chronic diseases like obesity and the three highs (namely high blood sugar, high blood lipids, and high blood pressure), based on the 2023 company-wide health checkup results, the Company consulted professional nurses to identify the most prevalent abnormal findings and organized 2024 health seminars on related topics to promote awareness, healthier behavior, and better dietary habits to safeguard mental and physical health and prevent occupational illness.

2024 Health Management and Care Statistics

Health Seminar

Titles | On-site Medical Services and Annual Health Checkups

Number of Participants | 25

Preventive Healthcare Lecturer - A

Titles | Rheumatology Specialist: Understand Your Body's First Line of Defense and Build Optimal Immunity

Number of Participants | 30

Preventive Healthcare Lecturer - B

Titles | Vision Care Seminar: Hoping to Spot You in the Crowd

Number of Participants | 25

Hence, there were no cases of occupational diseases identified in 2024 according to the "Regulations for Implementing Labor Occupational Accident Insurance Occupational Disease Appraisal." To continue supporting employee physical and mental health, in 2025 the Company will maintain its partnership with a health management consultancy for contracted on-site medical and nursing services.

Diverse Health Promotion Activities

Sea Sonic regards its employees as the company's most valuable assets, and consistently invests considerable resources to promote physical and mental well-being in the workplace. Beyond complying with legal requirements, the company is always willing to go a step further—organizing sports days, health awareness campaigns, club activities, and more—in hopes of creating a safe and comfortable work environment. This allows employees to focus wholeheartedly on their work while also treating personal health as a goal to be diligently pursued each year, viewing health as a sustainable investment in physical and mental balance, and wellness as an annual goal to invest in for sustainable physical and mental balance.

Sports Day
Session 2
People 30

Health Awareness Campaigns
Session 8
People 335

Book Club
Session 8
People 10

Badminton Club Activities
Session 50
People 20

Total
Session 68
People 395

Healthy Workplace Certification Badge

Dongguan Seasonic adheres to the “Law of the People’s Republic of China on the Prevention and Treatment of Occupational Diseases,” focusing on the prevention and management of occupational hazards in employees’ daily work. In 2024, no cases of occupational diseases were reported. Measures taken to prevent occupational diseases include:

1. Pre-job training for employees to fully understand the potential hazards they may face at work and to provide corresponding protection. Different positions are equipped with labor protection supplies such as masks, heat-resistant gloves, high-pressure gloves, safety helmets, safety ropes, insulated shoes, labor protection shoes, and electrician suits.
2. Compliance with statutory working hours, with breaks of 10 minutes for every 2 hours of work each day and fixed weekends and statutory holidays off, reducing the continuous presence of these factors’ harm to the human body. Regular medical examinations are conducted, and if abnormalities are found during examinations, arrangements are made for employees accordingly, and environmental improvements are promptly implemented based on disaster events.

Work-related injuries Prevention

Sea Sonic Electronics complies with occupational safety and health regulations in various regions. When employees identify urgent and serious risks to their lives or health while performing their duties, they can propose improvement suggestions to the company. The company ensures that employees who provide improvement suggestions are not penalized. At the Taiwan headquarters, the importance of occupational health and safety is emphasized during new employee training, and periodic reminders are provided to employees to prevent occupational accidents.

In Dongguan Seasonic, measures are taken to strengthen the management of protective facilities and equipment in accordance with regulations, aiming to prevent and reduce occupational health accidents. Effective protective facilities are installed in workplaces with occupational hazards to ensure that the working environment meets national occupational health standards and hygiene requirements. In 2024, Sea Sonic Electronics reported 0

occupational injury cases at the Taiwan headquarters; Dongguan Sea Sonic reported 2 cases, both involving bone fractures, and all were reported to the local authorities in accordance with regulations.

Region	Taiwan Headquarters		Dongguan Plant		Shenzhen Energy Power		SSA	
Gender	M	F	M	F	M	F	M	F
Employee Count	52	50	126	95	2	6	3	1
Total Working Days	250	250	227	227	251	251	251	251
The number of hours worked	104,000	100,000	284,634	190,760	4,016	12,048	6,024	2,008
The number of fatalities as a result of work-related injury	0	0	0	0	0	0	0	0
The rate of fatalities as a result of work-related injury	0%	0%	0%	0%	0%	0%	0%	0%
The number of high-consequence work-related injuries	0	0	0	0	0	0	0	0
The rate of high-consequence work-related injuries	0%	0%	0%	0%	0%	0%	0%	0%
The number of recordable work-related injuries	0	0	2	0	0	0	0	0
The rate of recordable work-related injuries	0%	0%	7.03%	0%	0%	0%	0%	0%

Note 1: The disclosure boundary does not include Sea Sonic Energy Co., Ltd.

Note 2: Employee Count: The number of employees as of December 31 of the year.

Note 3: Total Working Days: Total working days in the year.

Note 4: Hours The number of hours worked: Number of employees * Total working days * Daily working hours.

Note 5: Recordable occupational injury rate =

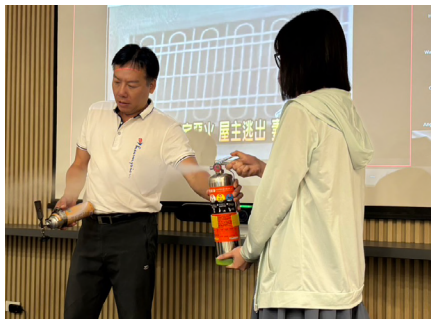
[Number of recordable occupational injuries (including fatalities and serious injuries) / total working hours] × 1,000,000.

Note 6: Total hours worked by non-employees—data collection began at the Dongguan site in 2024. The Taipei office will begin implementation in 2025.

Occupational Safety and Health Training

The Taiwan headquarters is located in a safety-compliant commercial building. In accordance with fire regulations, the building's management committee has installed a fire protection system and conducts regular fire and disaster response training. In 2024, Sea Sonic invited professional instructors from the Taiwan Asia-Pacific Health Management Association to deliver training on disaster response, evacuation procedures, fire safety, workplace disaster management concepts, and emergency planning. Through these courses, employees improved their emergency response capabilities and learned correct evacuation and fire safety knowledge, enabling swift organizational mobilization and proper actions during emergencies to effectively control disasters and minimize damage.

Taipei Headquarters Occupational Health & Safety Training – Fire Drill



No fire incidents occurred at Sea Sonic Electronics in 2024.

Dongguan Seasonic strengthens its safety management by conducting annual fire drills. Participating in fire evacuation drills and extinguishing exercises not only hones risk avoidance skills but also strengthens the capacity to respond effectively to emergencies. This enhances both self-protection and self-rescue capabilities. Employees are trained in the proper use of fire extinguishing equipment and firefighting skills, thereby raising safety awareness. Additionally, to address and prevent the risk of hazardous chemical accidents, annual exercises are conducted to enhance employees' ability to handle emergencies.

Dongguan Plant – Fire Drill

Dongguan Plant – Chemical Spill Drill

Dongguan Plant – Food Poisoning Emergency Response Drill

Dongguan Plant – Machinery Injury Emergency Response

Subcontractor Safety and Health Management

Dongguan Seasonic Electronics has established “Subcontractor In-Plant Operation Management Measures” to ensure that subcontractors comply with construction safety, health, and environmental protection requirements to prevent occupational accidents, environmental pollution, and other incidents during their service period.

Notice

- Subcontractors must notify the project contractor at least one working day before construction and obtain construction permits before commencing work.

Unit review

- When special equipment such as scaffolding, hot work, and hoisting is used, subcontractors must provide equipment usage permits and operator licenses to the project contractor for review.

Security management

- If nationally regulated hazardous chemicals or raw materials that may cause harm to humans or environmental pollution are delivered, the subcontractors must provide a Material Safety Data Sheet and comply with its safety management regulations.

Avoid environmental pollution

- When subcontractors enter the plant to transport waste, they must comply with regulations on waste pollution prevention and control.

Get permission

- Special operations require prior permission before proceeding.

Safety notice

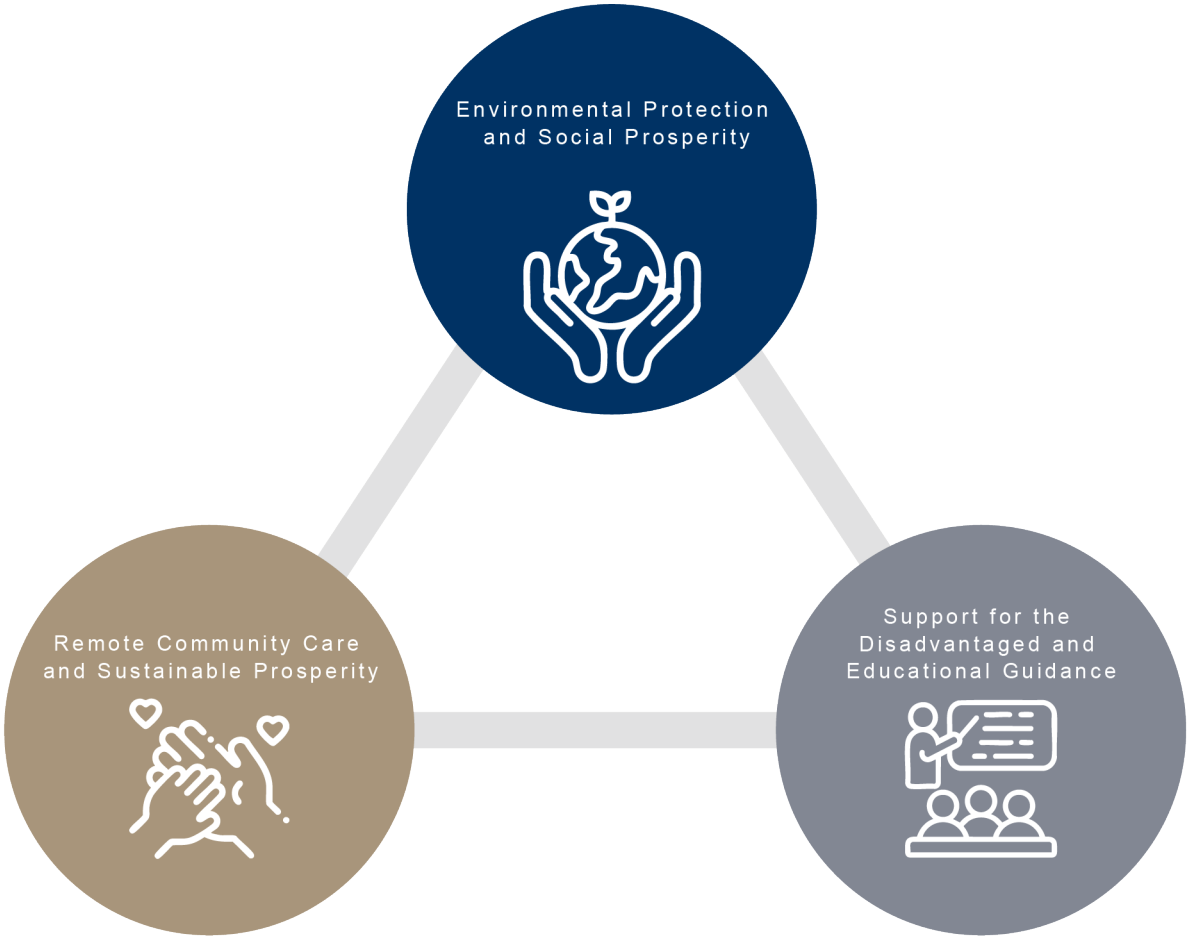
- All subcontractors are given safety orientations, and safety instructions are reviewed in detail upon entering the facility.

No incidents of permanent injury, partial permanent injury, or temporary injury occurred during operations in 2024.

8

SOCIAL PROSPERITY

Sea Sonic Electronics complies with the relevant regulations of government authorities to establish a safe production environment and ensure the health and safety of the working environment and community residents. Our processes pose no risk impact on the air, water, waste, soil, or noise in the communities where we operate. Based on our core business, we actively promote localized corporate social responsibility actions and, according to the characteristics of each operating location, encourage employees and partners to participate in community public welfare, charitable, and care activities. Through this, we aim to strengthen social resilience and promote local economic development, contributing to the creation of a better society by spreading love and responsibility and building a sustainable future together. Over the past year, Sea Sonic Electronics has actively fulfilled its social mission as a brand through various public welfare actions, demonstrating corporate care and continuously delivering warmth and hope.



8.1 Sea Sonic Europe B.V. Participates in the Côte d'Ivoire Project

8.1.1 "Turning Waste into Treasure: Building Schools"

Côte d'Ivoire, also known as the Ivory Coast, is a country in West Africa where children aged 6 to 16 are required to receive compulsory education. However, due to reasons such as insufficient classrooms, overcrowded classes, distance between homes and schools, and the cost of textbooks and stationery, many children still cannot attend school. In the Ivory Coast, a total of 30,000 classrooms are needed to ensure that all children receive education. To provide quality education to every African child and unlock their full potential, an innovative construction approach is being employed to address one of the biggest obstacles to education in Africa – the lack of classrooms.

The United Nations Children's Fund (UNICEF) works to protect the basic human rights of mothers and children in impoverished regions by focusing on improving community service levels, supporting children's health, safe drinking water and sanitation, nutrition and education, and preventing violence and exploitation through long-term development assistance.

In 2019, the United Nations Children's Fund (UNICEF) partnered with the Colombian social enterprise "Conceptos Plásticos" (Plastic Concepts) to establish Africa's first plastic brick factory in the city of Abidjan, Ivory Coast. This initiative created a recycling market led by women, providing income opportunities for impoverished women in the market while transforming plastic waste in the Ivory Coast into safe and sustainable building materials at low cost. These low-cost, durable, and easy-to-assemble plastic bricks are used to construct much-needed classrooms in this West African country.

Sea Sonic Electronics' subsidiary in the Netherlands has taken concrete action by sponsoring this UNICEF initiative in both 2023 and 2024. The donation amount was EUR 10,000, equivalent to approximately NT$340,000, in support of the Côte d'Ivoire project. This project collects plastic waste and recycles it into sustainable building materials. Local associations then use these materials to construct schools and other community buildings.

Currently, this project has recycled 3,200 tons of plastic waste and used the materials to build 455 classrooms, benefiting 22,750 African schoolchildren. This initiative not only meets the needs of out-of-school children and provides income sources for vulnerable families but also protects the environment, aligning with and realizing the United Nations Sustainable Development Goals – SDG1 "No Poverty," SDG4 "Quality Education," and SDG11 "Sustainable Cities and Communities."

8.2 Sea Sonic Electronics Taipei Headquarters – “Plastic Reduction Campaign”

8.2.1 In response to the "Ban on Single-Use and Melamine Tableware," Sea Sonic Electronics received a certificate of appreciation from the Taipei City Government Department of Environmental Protection.

On March 2, 2022, the United Nations Environment Programme (UNEP) held a global plastic reduction conference where representatives from 175 countries advocated for the drafting of the world’s first global treaty for plastic pollution. The goal is to complete the negotiation of the Global Plastic Treaty by the end of 2024, which is an international trend that all industries need to pay attention to. To prevent the generation of plastic waste and change the disposable culture of single-use plastics, the Taipei headquarters office area has, since 2023, responded to the Taipei City Government's policy of banning single-use and melamine tableware. Through concrete actions, we have implemented environmental protection concepts and created a new culture of healthy, eco-friendly dining. Together, we contribute to environmental protection and build a livable, sustainable environment for future generations. This initiative aligns with the UN Sustainable Development Goals—SDG11 “Sustainable Cities” and SDG12 “Responsible Consumption and Production.”


TAIPEI 臺北

臺北市政府感謝狀

府環資字第 1123012635 號

海韻電子工業股份有限公司

響應臺北市政府

「禁用一次性及美耐皿餐具」

營造環保健康飲食新文化

特頒此狀，以茲感謝。

市長 蔣萬安

中華民國 112 年 1 月 17 日

Sea Sonic values the concept of diversified growth and Social Prosperity. While continuing to pursue innovation and technological breakthroughs in our business, we also pay close attention to the development of remote and local communities. Through subsidized school lunches, community cultural cohesion initiatives, and local environmental protection actions, we comprehensively implement corporate social responsibility and spread this care and sustainable spirit from the inside out to every corner of society.

8.3 Sea Sonic Electronics Subsidiary Shenzhen Energy Power Electronics – “Powering with Love, A Meal with Love”

June 1st marks the International Children’s Day established by the United Nations in 1954, aiming to safeguard the rights to survival, health, and education of children worldwide, thereby improving their living conditions. According to a report by the China Development Research Foundation, students in poverty-stricken areas of central and western China suffer from severe malnutrition. In April 2011, the Free Lunch for Children (FLFC) was founded as a public welfare fundraising project to provide free lunches to primary school students in impoverished areas. It was initiated by dozens of Chinese media outlets and the China Social Welfare Foundation (CSWF) with the goal of making free lunches a basic welfare benefit for Chinese children. This initiative sparked a significant public welfare movement, with increasing participation from various institutions and expanding implementation to many other remote and impoverished areas in China.

The first goal of the United Nations Sustainable Development Goals (SDGs) is to eliminate poverty. Children are the pillars of a nation's future. Since 2021, Shenzhen Energy Power has long supported and participated in a charitable project that donates free lunches to children in remote and impoverished areas of China, aiming to provide children in China with a hunger-free and healthy childhood. In 2024, we once again donated a loving meal for every customer purchase to send warmth and care to the children. This project aligns with and contributes to the achievement of the United Nations Sustainable Development Goals – SDG1 “No Poverty” and SDG3 “Good Health and Well-being.”

Sea Sonic Electronics and its partners have achieved remarkable results by collaborating with Tmall's flagship store in China to expand the market for Sea Sonic's own-brand products through e-commerce channels. During the 2024 "618 Shopping Festival," Sea Sonic's Tmall flagship store initiated a campaign where for each Sea Sonic power supply purchased, one RMB would be donated to Shanghai Zhonggu Charity Organization for a loving lunch, totaling approximately NT$100,000 in donations. Sea Sonic Electronics and its partners hope that through such actions, they can help disadvantaged children and families escape poverty and fulfill their corporate social responsibility through shared value and concrete action.

免费午餐
FREE LUNCH FOR CHILDREN

Sea Sonic Electronics deeply understands the challenges faced by disadvantaged groups during times of societal change or structural transformation. These groups require timely and appropriate support in areas such as social security, healthcare, education, and employment to break free from the limitations of their family and environment. Through official and cross-industry collaborations, Sea Sonic Electronics provides financial, material, and practical assistance to support disadvantaged groups and help them embark on a hopeful and bright life journey.

International Women's Day: "The Plan of Guarding Girls" Program

On International Women's Day 2024, Sea Sonic Electronics' Chinese subsidiary, Shenzhen Energy Power , actively participated in the "The Plan of Guarding Girls," providing health education courses and care packages to the elementary school section of Zhangji Junior High School in Henan Province. The initiative aimed to help young girls understand physical changes and knowledge of self-protection, thereby enhancing their self-protection awareness. Sea Sonic will continue to support this public welfare initiative and help more left-behind girls grow up healthily. A donation of approximately NT$112,000 was made to help more than 200 rural girls receive care and protection.

守护花蕾计划
The Plan Of Guarding Girls

8.4Sea Sonic Electronics U.S. Subsidiary – “Uniting for Love, Sharing a Meal” – “Food Bank and Our Responsibility”

Food banks are nonprofit charitable organizations dedicated to collecting, storing, and distributing food to those in need, helping to address food shortages and hunger in society.

The world’s first food bank—St. Mary's Food Bank—was established in 1967 in Arizona, USA, by John van Hengel. Today, the concept of food banks has spread globally, and over the past 50 years, thousands of food bank organizations in various countries and regions have helped countless vulnerable groups receive basic food security.

Food banks operate in models such as central storage, community distribution, and mobile food banks. They may also provide specific programs such as meal assistance for children and food support for the elderly. These institutions usually cooperate with supermarkets, food companies, restaurants, and individual donors to receive surplus or near-expiry but still safe-to-consume food, which is then distributed through social welfare organizations or directly to low-income families and the homeless.

As part of its corporate social responsibility (CSR), Sea Sonic Electronics’ U.S. subsidiary actively participates in public welfare activities. As of 2023, each employee volunteers at a food bank at least twice per year, giving back to nearby communities in California and continuing to create a positive impact locally. Today, food banks have become key global charitable institutions, not only reducing food waste but also providing immediate support and assistance to millions.

BANK
Fighting Hunger. Giving Hope.

Seasonic Electronics
Volunteer Event

8.5 Sea Sonic Electronics Taipei Headquarters – "Helping Children Create Their Own Future, Conveying Warmth and Positivity Through Moving Music!"

In 2024, to encourage disadvantaged families to support children in pursuing their dreams, Sea Sonic sponsored the “Broken Wings Angel Band,” hoping that through love and music, they can open the door of hope for these children, help them learn a skill, and from it gain self-confidence, find self-worth, and happiness.

As Sea Sonic enters its 50th year, corporate responsibility has long gone beyond quality products and technologies—it is also dedicated to meaningful social care. We firmly believe that a company’s growth is closely tied to the progress of society. In 2025, Sea Sonic will continue to deliver its brand values through tangible actions, care for disadvantaged groups, and bring more warmth and positivity.

To celebrate its 50th anniversary, Sea Sonic specially invited the “Broken Wings Angel Band”—a street performance group in Taipei composed of children with physical and mental disabilities—to perform at the year-end celebration. From 2024 to 2025, Sea Sonic donated NT$100,000 to support these children in courageously pursuing their dreams and playing the music of their lives.

Sea Sonic Electronics Taipei Headquarters


感　謝　狀

由衷感謝
海韻電子工業股份有限公司
捐助本團培訓學員經費
協助身心障礙學生
完成學習音樂之夢
謹以此狀 敬表謝忱

折翼天使樂團
負責人 吳 江 明
中 華 民 國 113 年 12 月 25 日

感　謝　狀

由衷感謝
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折翼天使樂團
負責人 吳 江 明
中 華 民 國 114 年 01 月 17 日

APPENDIX

GRI Standards Content Index

Statement of Use	Sea Sonic Electronics has prepared the 2024 Sustainability Report in accordance with the GRI Universal Standards, covering the reporting period from January 1 to December 31, 2024.
GRI 1 Version Used	GRI 1 Foundation 2021
GRI Sector Standards	No applicable GRI Sector Standards have been published.

GRI Standards	Disclosure Items		Chapter	Page Number	Remark
GRI 2 General Disclosures 2021	2-1	Organizational details	1.1 Company Profile	012	
	2-2	Entities included in the organization's sustainability reporting	Introduction: Scope of boundaries	004	
	2-3	Reporting period, frequency, and contact point	Introduction: Reporting period Introduction: Contact information	004 005	
	2-4	Restatements of Information	Introduction: Restatements of informationThere are no restatements of information in this report.	004	
	2-5	External assurance	This report has not been externally assured.	057	
	2-6	Activities, value chain, and other business relationships	1.1 Company Profile 3.1 Product Services 4.1 Industry Supply Chain	012 061 072	
	2-7	Employees	1.1 Company Profile 7.1.1 Talent Recruitment	012 102	
	2-8	Workers who are not employees	7.1.1 Talent Recruitment	102	
	2-9	Governance structure and composition	2.1 Corporate Governance Structure	044	

GRI Standards	Disclosure Items		Chapter	Page Number	Remark
GRI 2 General Disclosures 2021	2-10	Nomination and selection of the highest governance body	2.1.1 Board Composition	044	
	2-11	Chair of the highest governance body	2.1.1 Board Composition	044	
	2-12	Role of the highest governance body in overseeing the management of impacts	2.1.2 Functional Committees	047	
	2-13	Delegation of responsibility for managing impacts	2.1.2 Functional Committees	048	
	2-14	Role of the highest governance body in sustainability reporting	2.1.2 Functional Committees	049	
	2-15	Conflicts of interest	2.1.1 Board Composition	050	
	2-16	Communication of critical concerns	1.4 Sustainability Issue Management Process 2.1.1 Board Composition	020 049	
	2-17	Collective knowledge of the highest governance body	2.1.1 Board Composition	050	
	2-18	Evaluation of the performance of the highest governance body	2.1.1 Board Composition	050	
	2-19	Remuneration policies	2.1.2 Functional Committees	050	
	2-20	Process to determine remuneration	2.1.2 Functional Committees	052	
	2-21	Annual total compensation ratio	7.2.1 Equitable and Generous Compensation	053	

GRI Standards	Disclosure Items		Chapter	Page Number	Remark
GRI 2 General Disclosures 2021	2-22	Statement on sustainable development strategy	1.3 Sustainability Strategy Blueprint	018	
	2-23	Policy commitments	1.3 Sustainability Strategy Blueprint 2.4 Human Rights Policy	018 061	
	2-24	Embedding policy commitments	2.3 Ethical Management 2.4 Human Rights Policy	057 061	
	2-25	Processes to remediate negative Impacts	2.3 Ethical Management 1.4 Sustainability Issue Management Process	057 018	
	2-26	Mechanisms for seeking advice and raising concerns	2.3 Ethical Management	057	
	2-27	Compliance with laws and regulations	2.5 Compliance with laws and regulations	063	
	2-28	Membership of associations	1.1 Company Profile	012	
	2-29	Approach to stakeholder engagement	1.4 Sustainability Issue Management Process	020	
	2-30	Collective bargaining agreements	Not covered by collective bargaining agreements	021	

Material topics disclosure indicators

GRI 3 Material Topics 2021	Topics		Chapter	Page Number	Remark
	3-1	Process to determine material topics	1.4 Sustainability Issue Management Process	020	
	3-2	List of material topics	1.4 Sustainability Issue Management Process	020	
	3-3	Management of material topics	1.4 Sustainability Issue Management Process Please refer to the respective chapters	020	

Material Topics	GRI Standards		Disclosure Items	Chapter	Page Number	Remark
Supply Chain Management	GRI 3 Material Topics	3-3	Management of material topics	4. Sustainable supply	071	
	GRI 308 Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.2 Supply Chain Management	074	
	GRI 414 Supplier Social Assessment 201	414-1	New suppliers that were screened using social criteria	4.2 Supply Chain Management	074	
Green Products and Services	GRI 3 Material Topics	3-3	Management of material topics	3. Product Services	060	
	Sea Sonic Electronics Specific Topics	-	Sea Sonic Electronics' technology, R&D, patents, and intellectual property	3.1 Product Services	061	
Geopolitical Risk in the Taiwan Strait	GRI 3 Material Topics	3-3	Management of material topics	2.6 Risk Management	058	
	Sea Sonic Electronics Specific Topics	-	Risk events have been incorporated into the Company's material sustainability topics for management.	2.6 Risk Management	058	
Inventory risk	GRI 3 Material Topics	3-3	Management of material topics	2.6 Risk Management	058	
	Sea Sonic Electronics Specific Topics	-	Risk events have been incorporated into the Company's material sustainability topics for management.	2.6 Risk Management	058	
Business Ethics	GRI 3 Material Topics	3-3	Management of material topics	2.3 EthicalManagement	052	
	GRI 205 Anti-corruption 2016	205-2	Communication and training regarding anti-corruption policies and procedures	2.3 EthicalManagement	052	

Material Topics	GRI Standards		Disclosure Items	Chapter	Page Number	Remark
Energy and Greenhouse Gas Management	GRI 3 Material Topics	3-3	Management of material topics	5. Eco-Friendliness	079	
	GRI 302 Energy 2016	302-1	Energy consumption within the organization	5.1.2 Energy Consumption	080	
		302-3	Energy intensity	5.1.1 Energy Management	080	
		302-4	Reduction of energy consumption	5.1.1 Energy Management	080	
	GRI 305 Emissions 2016	305-1	Direct (Scope 1) greenhouse gas emissions	5.2.1 GHG Inventory	084	
		305-2	Energy indirect (Scope 2) greenhouse gas emissions	5.2.1 GHG Inventory	084	
		305-3	Other indirect (Scope 3) greenhouse gas emissions	5.2.1 GHG Inventory	084	
		305-4	Greenhouse gas emissions intensity	5.2.1 GHG Inventory	084	
Waste Management	GRI 3 Material Topics	3-3	Management of material topics	5. Eco-Friendliness	079	
	GRI 306 Waste 2020	306-1	Waste generation and significant waste-related impacts	5.4 Waste Management	086	
		306-2	Management of significant waste-related impacts	5.4.1 Waste Collection and Disposal	086	
		306-3	Waste generated	5.4.1 Waste Collection and Disposal	086	
		306-4	Waste diverted from disposal	5.4.1 Waste Collection and Disposal	086	
		306-5	Waste directed to disposal	5.4.1 Waste Collection and Disposal	086	
Human Resource Development	GRI 3 Material Topics	3-3	Management of material topics	7. Employee Care	101	
	GRI 401 Employment 2016	401-1	New employee hires and employee turnover	7.1.1 Talent Recruitment	102	
	GRI 404 Training and Education 2016	404-1	Average hours of training per year per employee	7.3.1 Training and Development	113	
Product quality	GRI 3 Material Topics	3-3	Management of material topics	3. Product Services	060	
	GRI 416 Customer health and safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.2 Product Health and Safety	068	

Secondary Topic Disclosure Indicators

Secondary Topic	GRI Standards		Disclosure Items	Chapter	Page Number	Remark
Information security	GRI 418 Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.7 Information Security	059	
Water Resource Management	GRI 303 Water and Effluents 2018	303-3	Water withdrawal	5.3 Water Source Management	085	
Climate Change Management	Sea Sonic Electronics Specific Topics	-	Climate Governance	6. Climate Actions	090	
Occupational Health and Safety	GRI 403 Occupational Health and Safety 2018	403-3	Occupational Health Services	7.4 Workplace Safety	116	
		403-6	Promotion of worker health	7.4 Workplace Safety	116	
		403-9	Work-related injuries	7.4 Workplace Safety	116	
		403-10	Work-related ill health	7.4 Workplace Safety	116	
Social inclusion	GRI 413 Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	8. Social Prosperity	122	

Sustainability Accounting Standards Board (SASB) Content Index

Topic	Indicator Code	Indicator Description	Chapter
Energy Management	RT-EE-130a.1	(1) Total energy consumed (GJ): 6,775 GJ (2) Percentage grid electricity (%): 0 (3) Percentage renewable (%): 0	5.1 Energy Governance
Hazardous waste management	RT-EE-150a.1	Amount of hazardous waste generated (T): 4.72 tons, and percentage recycled (%): 92%	5.4 Waste Management
	RT-EE-150a.2	Number of reportable spills: None	2.5 Compliance with laws and regulations 5.4 Waste Management
		Aggregate quantity of reportable spills (kg): None	
		Quantity recovered (kg): None	
Product Safety	RT-EE-250a.1	Number of recalls issued: None	3.2.1 Product Quality Management
		Total units recalled: None	
	RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety: None	3.2.1 Product Quality Management
Product lifecycle management	RT-EE-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances (%)	NA
	RT-EE-410a.2	Percentage of eligible products, by revenue, certified to an energy efficiency certification (%)	3.1 Product Services
	RT-EE-410a.3	Revenue from renewable-related and energy efficiency-related products	NA
Materials Sourcing	RT-EE-440a.1	Description of the management of risks associated with the use of critical materials	4.2 Supply Chain Management
Business Ethics	RT-EE-510a.1	Description of policies and practices for prevention of: (1) corruption and bribery, and (2) anti-competitive behavior	2.3 Ethical Management 2.5 Compliance with laws and regulations
	RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	
	RT-EE-510a.3	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	
Activity Metrics	RT-EE-000.A	Number of units produced by product category	3.1 Product Services
	RT-EE-000.B	Number of employees	1.1 Company Profile 7.1.1 Talent Recruitment

Seasonic 50 YEARS

Sea Sonic Electronics Co., Ltd.

2024 Sea Sonlc SUSTALNABILITY REPORT