

Sea Sonic Electronics

2025 SUSTAINABILITY REPORT



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About this Report

This report is the third sustainability report issued by Sea Sonic Electronics Co., Ltd. (Taiwan OTC stock code: 6203, hereinafter referred to as "Sea Sonic Electronics "). The report is structured around the key chapters of "Sustainable Operations," "Corporate Governance," "Products and Services," "Sustainable Supply Chain," "Environmental Friendliness," "Climate Action," "Employee Care," and "Social Inclusion." The Company's website also simultaneously discloses various types of information to promote two-way communication with internal and external stakeholders. Through the concrete action of publishing this report, we hope to demonstrate our commitment to sustainable development and continuous improvement.

Reporting Period

The reporting period for this report covers January to December 2025. To ensure completeness and comparability, some sections include information from prior to 2025 and recent updates from 2026, with explanatory notes provided in those sections.

-  Reporting cycle: Annually
-  Publication date of this report: August 2026
-  Publication date of the next report: August 2026

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"), and Sea Sonic Electronics' European subsidiary—officially Sea Sonic Europe B.V. (referred to as "SSE").

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 Taiwan. 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 "Taiwan Headquarters" mentioned in this report includes Sea Sonic Electronics Taiwan's main office and the Taoyuan warehouse. The primary difference from the 2024 reporting boundary is that the subsidiary Sea Sonic Energy Co., Ltd. completed its dissolution in December 2025. Therefore, the statistical scope of the 2025 Sustainability Report no longer includes the environmental, occupational safety and health, energy, and other sustainability performance data of this subsidiary. Data for previous years (2023 and 2024) were all prepared in accordance with the consolidated reporting scope of the respective year. This report has not retrospectively adjusted historical data. To assist readers in understanding changes in various indicators, this report provides the necessary background explanations in the relevant sections.

Restatement of Information

There is no restatement of information in this report.

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.

Internal control

To manage ESG-related issues, the Company established the Sustainability Committee in 2021, under which the “ESG Management Group” was formed. Its members include all first-level supervisors across the Company. The content of this report was prepared by members of the “ESG Management Group,” and the initial draft was reviewed and approved by first-level supervisors of each department. To ensure that sustainability issues are effectively integrated into the operational framework, the preparation of the sustainability report combines material topics with annual operational objectives. The “ESG Management Group” is responsible for setting targets, verifying data, and compiling information, after which the content is further discussed and refined in collaboration 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 2026.

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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Sea Sonic Electronics Co., Ltd.
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Neihu Dist., Taipei, Taiwan



Message from Management

Welcome to the third sustainability report issued by Sea Sonic Electronics. This report discloses Sea Sonic Electronics' sustainability performance and phased achievements across environmental, social, and corporate governance aspects, while also reflecting the management team's emphasis on the Company's long-term value and responsibilities.

The year 2025 marks an important milestone as Sea Sonic Electronics enters its 50th anniversary. At this significant juncture of carrying forward past achievements while charting the course ahead, the Company has officially embarked on the next phase of its operational blueprint. This report is issued under the name of the newly appointed Chairman and acting President, with the hope of clearly and transparently communicating Sea Sonic Electronics' operational direction and sustainability commitments to all stakeholders.

Looking back over the past half century, Sea Sonic Electronics' steady growth in the power supply industry has been built upon the forward-looking strategies and pragmatic management of successive management teams, as well as the long-term support and dedication of our customers, supply chain partners, and all employees. Hereby, we would like to extend our sincerest gratitude to all partners who have accompanied and supported Sea Sonic Electronics throughout its growth journey.

In 2025, we continued advancing sustainability across all aspects and achieved a number of important goals. In response to the global trend of continued emphasis on sustainability governance and carbon reduction commitments — including the accelerated adoption of supply chain carbon disclosure requirements, the upgrading of climate risk management frameworks, and the rapid integration of international environmental, social, and governance standards — Sea Sonic Electronics has accordingly strengthened its sustainability management systems and implementation capabilities. From a governance perspective, the Company was ranked within the 21%–35% tier among OTC-listed companies in the Corporate Governance Evaluation. From an environmental perspective, the Company has promoted greenhouse gas inventory management across the consolidated financial reporting scope since 2021, and in 2024 obtained ISO 50001 Energy Management System certification for its key manufacturing base, the Dongguan plant.

In 2025, we further introduced product carbon footprint management, with the aim of progressively establishing a low-carbon and resilient operating environment. From a social perspective, we provide fair and reasonable compensation and benefits systems and are committed to creating a diverse, inclusive, safe, and healthy workplace. At the same time, as a corporate citizen, Sea Sonic Electronics purchased "ABRAZO" products from the Down Syndrome Foundation as charitable gift boxes, taking concrete action to support employment opportunities and independent living for individuals with Down syndrome, while continuing to give back to society and convey care and warmth.

The wave of net-zero sustainability continues to gain momentum, while artificial intelligence technologies are continuously creating new applications and business opportunities. In the face of the major AI trend, 2026 will mark a critical starting point for Sea Sonic Electronics as it enters a new phase. Accordingly, we have designated 2026 as the "First Year of Sea Sonic AI," and we will continue to place strong emphasis on research and development investment as part of our growth strategy. Going forward, we will focus on high-efficiency, high-reliability, and intelligent power solutions, while actively integrating artificial intelligence technologies into product design, functional applications, and system integration. Through these efforts, we aim to respond to the rapidly growing demand from AI, data centers, industrial applications, and energy-saving markets, while continuously enhancing product added value and technological barriers to entry.

By continuously deepening our R&D capabilities and product differentiation, Sea Sonic Electronics aims to drive revenue growth through technological upgrades and enhanced product value. Based on prudent assessments of market trends and the Company's competitive advantages, we have established growth targets that are both challenging and pragmatic. Commercialization of R&D achievements, increasing the proportion of high value-added products, and expanding into key application markets will serve as the primary drivers of growth. While maintaining a balanced focus on sound operations and risk management, we aspire to achieve steady mid-to long-term revenue growth supported by both AI-driven momentum and sustainability policy resources, thereby laying a stronger foundation for the Company's long-term development.

In response to the restructuring of global supply chains and the increasing risks arising from geopolitical tensions, we will also actively seek external resources and diversified collaboration models to strengthen overall operational resilience. Sea Sonic Dongguan will undergo evaluation and planning toward corporatization, with the gradual establishment of an operational base equipped with independent operating capabilities. It will also be developed into an important second supply chain base for Sea Sonic, enhancing delivery flexibility, diversifying operational risks, and strengthening our long-term service capabilities for customers.

Product quality has always been Sea Sonic Electronics' most fundamental value and commitment. Built upon our quality management system, we continue to strengthen process control and quality prevention mechanisms to ensure that every product meets or even exceeds customer expectations. At the same time, we place great importance on customer relationship management. Through customer satisfaction surveys and the collection and analysis of customer feedback, quality performance, and service data, we are able to better understand customer needs and usage scenarios, and feed the relevant information back to departments including R&D, manufacturing, and quality assurance to improve processes, thereby creating a positive cycle of continuous improvement.

Looking ahead, Sea Sonic Electronics will continue upholding its operating philosophy of efficiency, innovation, professionalism, and quality. By combining the strengths of talent, technology, and partnerships, we will continue to deepen corporate governance and sustainable operations while pursuing growth, moving forward together with all stakeholders and building upon the foundation established over the past fifty years to create an even more impactful future.

Chairman and acting President:

CHANG, YUN-CHI

May 13th, 2026

2025

E

Environmental

- ✓ For five 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 44.4%; the proportion of female managers reached 44.4%, ensuring fair opportunities for women to participate in decision-making and leadership.
- ✓ No labor disputes or human rights violations occurred.
- ✓ The Taiwan Headquarters successfully obtained the "Health Promotion Certification Mark."
- ✓ The average score in the customer satisfaction survey was 92.6%.
- ✓ No major information security incidents that affected company operations occurred, and there were no data breaches or other cybersecurity incidents involving personal data.
- ✓ From 2022 to 2025, the Company contributed approximately NT\$850,000 in sponsorships within the area of social inclusion.

G

Governance/ Economic Aspects

- ✓ In the 12th Corporate Governance Evaluation, the Company ranked within the 21% to 35% 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 2 hours of ESG professional training; the corporate governance officer completed 15 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 2025

1. Winner of the EHA 2025 Readers' Award

Sea Sonic Electronics is deeply honored to have continued receiving accolades in 2025, having been named Europe's Best Power Supply Manufacturer – EHA 2024 Reader Award. 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, HardwareLuxe 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, forward-looking users, and influential consumer groups — consumers who consistently seek the best performance and quality at an affordable price.

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 2025 EHA Reader Awards, making this accolade one that truly represents the voice of the European PC buying community. When evaluating the "best" companies in the technology sector, few surveys are able to collect and reflect overall market perspectives 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. European Hardware Awards 2025 Best PSU – PRIME TX Series

Following its recognition in 2024, Sea Sonic Electronics' PRIME TX Series once again received the "Best PSU" award at the 2025 European Hardware Awards, reaffirming the product's superior quality and technological leadership. 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.

Sea Sonic Electronics' flagship PRIME TX Series power supply units, certified with 80 PLUS® Titanium efficiency certification, demonstrate industry-leading expertise by integrating the latest technologies to support the newest PC components. At 50% system load, the series can achieve an ultra-high efficiency rating of 94%. More powerful than ever before, these power supplies are designed for the most demanding computer systems and deliver continuous, ultra-stable, and highly efficient power output. This series also features new models supporting the ATX 3.1 specification with PCIe 12V-2×6 connectors, meeting the power requirements of next-generation computers with more reliable and stable solutions.



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SUSTAINABLE OPERATIONS

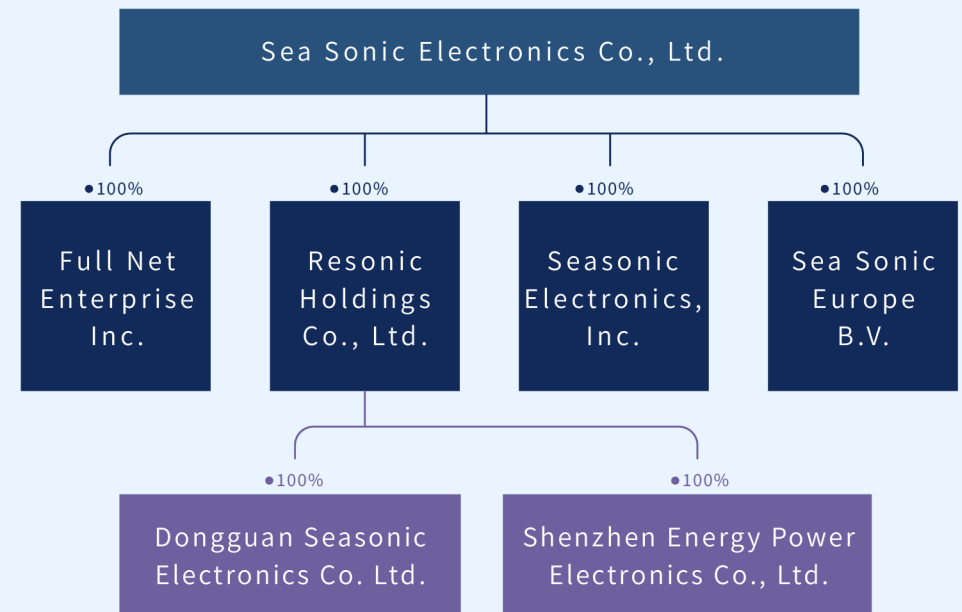


1.1 Company Profile

Sea Sonic Electronics, headquartered on the 8F., No. 17, Ln. 360, Sec. 1, Neihs Rd., Neihs Dist., Taipei, Taiwan, operates its main manufacturing base in Dongguan, 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 Electronics 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 & President	Ms. CHANG, YUN-CHI
Headquarters Address	8F., No. 17, Ln. 360, Sec. 1, Neihs Rd., Neihs Dist., Taipei, Taiwan
Industry	Electronic Components Industry – Power Supply Units
Capital	NT\$824,013,700
Employee Numbers	347 (as of December 31, 2025)

Organization Chart of Associates



Organization Chart of Associates



80Plus® - Pioneer in Energy Efficiency

Sea Sonic Electronics collaborated with Ecos Consulting, the founder of the 80 PLUS® program, and became the first to meet the power supply energy efficiency standards.



x



•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 receive 80 PLUS® Gold certification. Today, the highest level of power supply certification is Titanium, achieving an incredible 94% efficiency at 50% load. From the 80 PLUS® Bronze, Gold, Platinum, to Titanium efficiency certification levels, Sea Sonic Electronics power supplies continue to evolve to meet market demand for high-performance power supply 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 Electronics 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. In terms of core technologies, Sea Sonic Electronics holds multiple key patents, including a DC-to-DC fully modular backplane design to enhance conversion efficiency, combined with patented three-stage/two-stage thermal control switching circuits, as well as the use of high-quality, silent fluid dynamic bearing fans. Through rigorous and professional design processes and high-standard validation mechanisms, Sea Sonic Electronics achieves ultra-high efficiency and exceptionally quiet performance, meeting the stringent demands of the high-end market for performance and quality.

Sustainability Vision

In its pursuit of sustainable operations, Sea Sonic Electronics has formulated a comprehensive plan integrating ESG (Environmental, Social, and Governance) considerations into its product supply chain. In 2023, Sea Sonic Electronics 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 environmental friendliness of raw materials and production processes, and achieving a green transformation across the value chain. In 2025, the Company also introduced ISO 14067 product carbon footprint inventory management and expects to obtain third-party verification in 2026, further strengthening the Group's management of greenhouse gas emissions while enhancing its competitiveness within the green supply 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 Industry 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 2025, each operational site joined six industry associations as general members, listed as follows:

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

Under the Sustainability Committee, the Company has established the "ESG Management Group," chaired by the President, who oversees four task forces: the "Risk Management Team," "Climate Change Team," "Greenhouse Gas Inventory Team," and "Information Security Team." Each task force is composed of the Company's first-level supervisors. The "ESG Management Group" is led by the project leader serving as the committee's Secretary General, responsible for communicating and coordinating with each task force, formulating strategies for ESG material topics, annual plans and activity outcomes, and promoting sustainability-related initiatives across the Company.

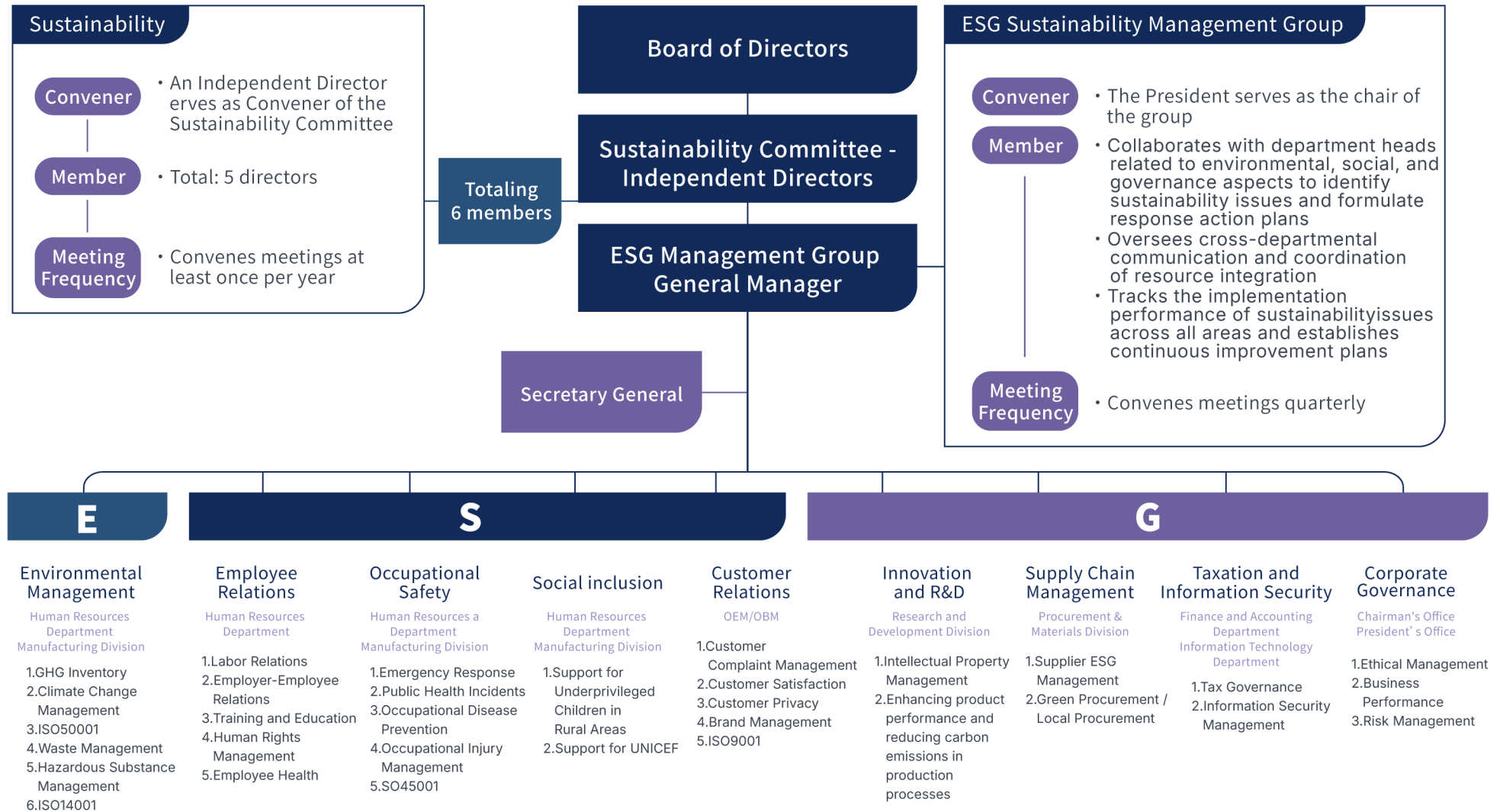
The ESG Management Group holds at least one regular meeting and several ad-hoc meetings quarterly to oversee interdepartmental communication, resource integration, and coordination, as well as tracking the performance of sustainability issues in various aspects, establishing continuous improvement plans. A total of four ESG Management Group meetings were held in 2025. During these meetings, stakeholders were identified, 2025 sustainability targets and mid- to long-term goals were established, and ESG-related matters were reported to the Sustainability Committee. A total of six proposals were presented to the Board of Directors, including two discussion items and four reporting items.

Sea Sonic Electronics Sustainability Governance Structure



Members: All first-level department heads of the Company

Sustainability Committee Organizational Chart



1.3 Sustainability Strategy Blueprint

1.3.1 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 ESG Vision – Policy Framework by Material Topic

Energy, Greenhouse Gases, and Waste Management

Promote internal energy-saving management as a strategy and 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.



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 Management Group 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.

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

Changes in trade protectionism and tariff policies will raise import costs and affect competitiveness, requiring adjustments to our supply chain and pricing strategies.

Sales Risk

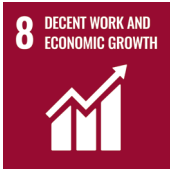
Strengthen market expansion to enhance brand competitiveness, and achieve profitable growth and corporate sustainability through reinforcing the financial structure and implementing cost control measures.

Information Security

Establish a sound information management system, strengthen network information security control and protection, provide management with rapid, effective, and transparent operational management information, and reduce information security risks.

1.3.2 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 Material Topics
Environmental Protection	  	•Improving energy efficiency •Reducing waste •Curbing operations that contribute to global warming.	Energy and Greenhouse Gas Management
Corporate Governance	   	•Co-existing prosperously with suppliers •Employing clean, energy-saving, and environmentally friendly industrial processes •Strengthening financial structure and implementing cost control •Sell environmentally friendly products and improve the achievement rate of revenue budget targets •Increase Managed Detection and Response (MDR) deployment coverage and improve the identification and reduction rate of phishing emails	Supply Chain Management Green products and R&D Geopolitical Risk in the Taiwan Strait Sales Risk Information security
Social inclusion	  	•Increasing per capita training hours •Providing high-quality, safe, and energy-efficient products	Human Resource Development 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.



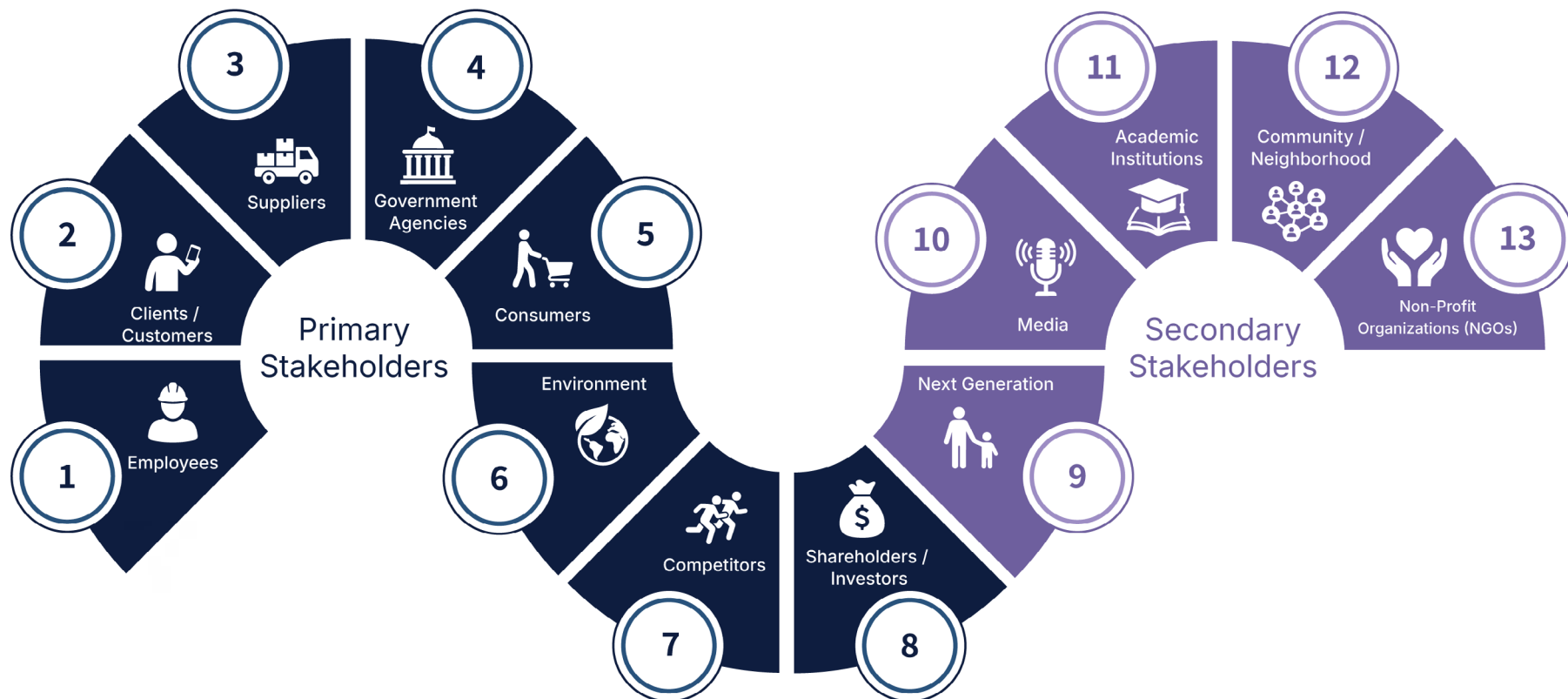
1.4.1 Step 1: Identify Stakeholders

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. In 2024, first-level supervisors from each unit under the “ESG Management Group” re-identified stakeholders by reviewing the parties encountered or potentially impacted during the daily operations of each department. A total of 13 stakeholder categories were identified: 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, environment, competitors, and investors/shareholders 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.

Stakeholder Diagram



Stakeholders	Importance to Business Operations	Concerning Topics	Communication Methods and Channels	Communication Frequency	2025 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 100%.
		Green products and R&D	•Launching new products	Irregular	In 2025, four products obtained 80 PLUS® certification, and four products obtained Cybenetics certification.
		Human Resource Development	•Internal Training and Education	Irregular	Average training hours per employee: 32.3 hours
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%
		Sales 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/Contractors	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 18 new suppliers were added, achieving a 100% commitment letter signing rate.
		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	•ISO 9001 and ISO 14001	Irregular	Certified under ISO 9001 and ISO 14001 international standards, with continued third-party verification, earning higher customer recognition and gaining greater commercial benefits.
Consumers	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	In 2025, four products obtained 80Plus® certification, and four products obtained Cybenetics certification.

Stakeholders	Importance to Business Operations	Concerning Topics	Communication Methods and Channels	Communication Frequency	2025 Response Results (Refer to corresponding sections/content)
Government 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 Environmental Friendliness for Disclosure on Energy and Greenhouse Gas Management Implementation.
		Information Security Management	•Sustainability report and annual report	Once a year	Please refer to Section 2.7 Information Management Disclosure and Implementation Status.
Investors/Shareholders	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	In 2025, four products obtained 80Plus® certification, and four products obtained Cybenetics certification.
		Product quality	•Customer service center complaint handling	Irregular	Customer Complaint Resolution Rate: 100%
		Business Ethics	•Organize relevant courses	Irregular	Ethical management training: 100% completion rate for all directors and employees.
Environment	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	In 2025, four products obtained 80Plus® certification, and four products obtained Cybenetics certification.
		Energy and Greenhouse Gas Management	•Sustainability report and annual report	Once a year	Refer to Section 5 Environmental 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.
Competitors	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	In 2025, four products obtained 80Plus® certification, and four products obtained Cybenetics certification.
		Product quality	•Website disclosure of product information	Irregular	Product information announced irregularly on the official website.

1.4.2

Step 2: Understand the Sustainability Context

Based on the material topics identified in 2024 and integrating annual major risk issues, Sea Sonic Electronics conducted discussions among members of the ESG Management Group, while also taking into consideration the opinions of external consultants, to assess the importance of each issue to the Company. After excluding G2 general disclosure items and considering SASB industry-specific topics and corporate risk issues, the topics were ultimately consolidated into 16 sustainability issues for materiality analysis.



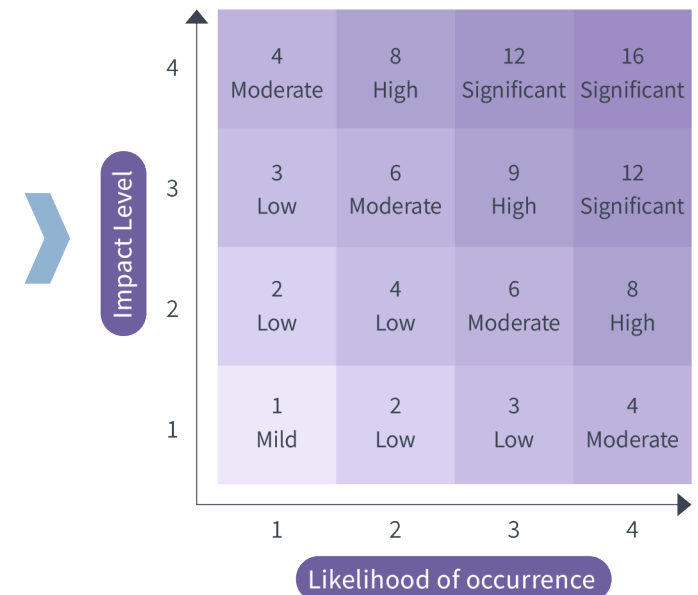
1.4.3 Step 3: Identify Material Topics

1.4.3.1 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 were compiled to determine the significance of each topic's impact.

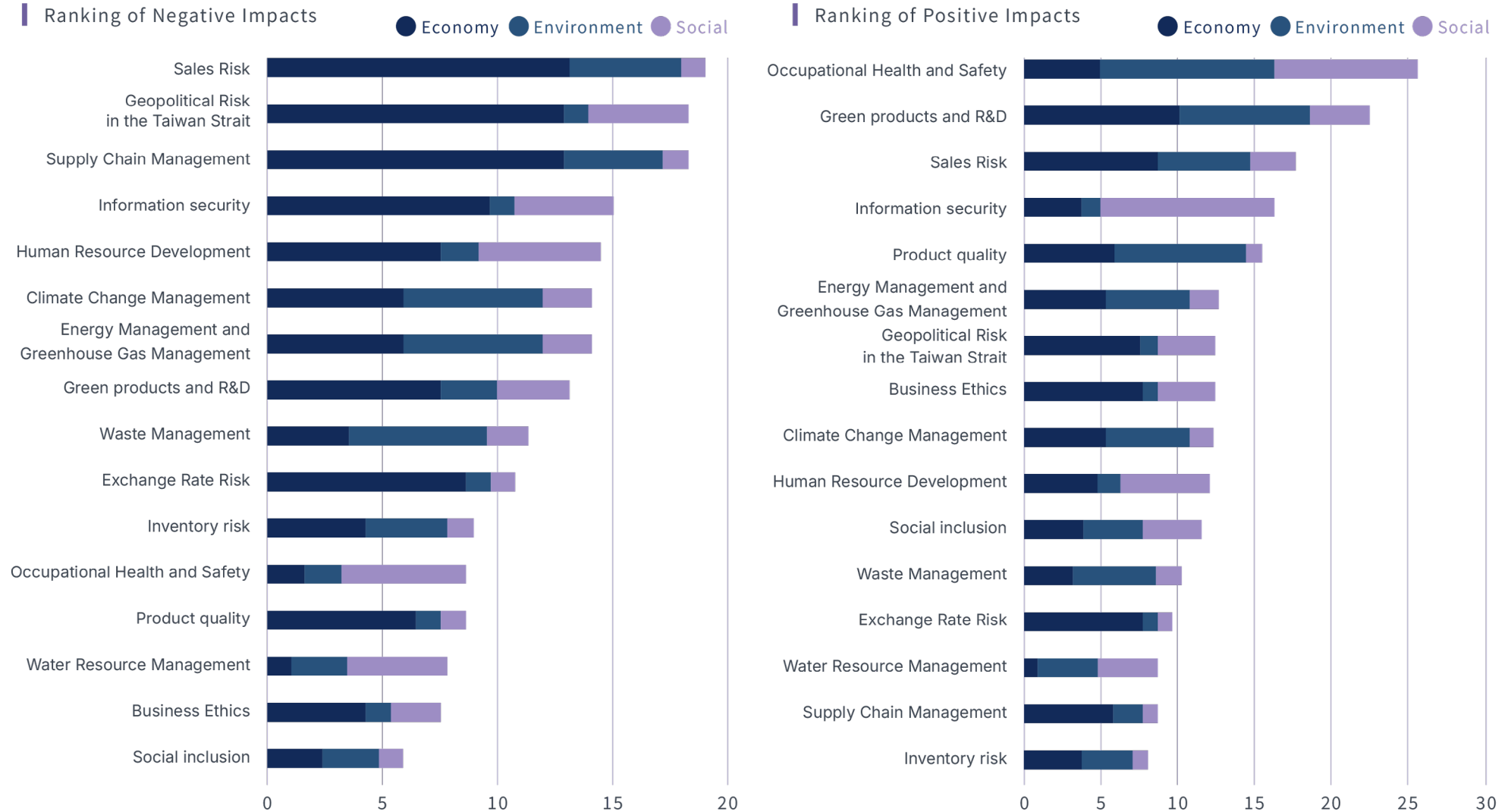
- "Impact Duration": short-term (1-3 years), medium-term (3-5 years), long-term (5-10 years)
- Levels of "Occurrence Frequency" are defined from low to high as: highly likely, more likely, possible, unlikely.
- The levels of "impact severity" and "impact scale and scope" are defined, from lowest to highest, as: Minor, Low, Moderate, High, and Significant.

Topic	Economic Aspect	Environmental Aspect	People (Incl. Human Rights)
Corporate Governance	Positive / Negative Impact Assessment		
Business Ethics			
Customer Relationship Management			
(Omitted below)			



1.4.3.2 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:



1.4.3.3 Significance of Impact on Material Topics

○ Causing Impact ★ Contributing Impact ● Direct Impact

ESG Dimension	Material Topics	Impact Identification			Impact Locations					Impact Boundary Across the Value Chain							
		Actual or Potential Impact	Assessment of Positive/Negative Impacts	Impact Time Frame	Taiwan	Dongguan	Shenzhen Energy Power Electronics Co., Ltd.	SSA	SSE	Procurement Stage	Production and Manufacturing					Product Use	
										Suppliers	Shareholders/Investors	Government Agencies	Employees	Environment	Competitors	Customers	Consumers
Governance/Economic	Supply Chain Management	Actual	Both	Long-term	✓	✓	✓	✓	✓	●	NA	NA	★	NA	★	★	★
Governance/Economic	Green products and R&D	Actual	Both	Medium-term	✓	-	-	-	-	○	★	NA	★	○	○	★	★
Governance/Economic	Geopolitical Risk in the Taiwan Strait	Potential	Both	Long-term	✓	-	-	-	-	○	★	★	●	NA	○	○	○
Governance/Economic	Sales Risk	Actual	Both	Long-term	✓	-	✓	✓	✓	●	★	NA	○	★	●	●/★	●/★
Governance/Economic	Information security	Potential	Both	Long-term	✓	✓	✓	✓	✓	★	★	★	●	NA	★	★	★

1.4.3.3 Significance of Impact on Material Topics

○ Causing Impact ★ Contributing Impact ● Direct Impact

ESG Dimension	Material Topics	Impact Identification			Impact Locations					Impact Boundary Across the Value Chain							
		Actual or Potential Impact	Assessment of Positive/Negative Impacts	Impact Time Frame	Tai-wan	Dong-guan	Shen-zhen Energy Power Electronics Co., Ltd.	SSA	SSE	Procurement Stage	Production and Manufacturing					Product Use	
										Suppliers	Shareholders/Investors	Government Agencies	Employees	Environment	Competitors	Customers	Consumers
Environmental	Energy Management and Greenhouse Gas Management	Actual	Both	Long-term	✓	✓	✓	✓	✓	★	★	★	●	●	★	★	★
Social	Human Resource Development	Actual	Both	Short-term	✓	✓	✓	✓	✓	★	★	★	●	NA	★	★	★
Social	Product quality	Actual	Both	Short-term	✓	✓	-	-	-	●/○	★/○	★/○	●	★	★/○	●	●

1.4.3.4 Material Topic Risks and Opportunities

ESG Dimension	Sea Sonic Electronics Material Topics	Risk Scenarios	Opportunity Scenarios
Governance/ Eco- nomic	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.
	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.
	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.
	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.
	Information security	1.Information and communication security (including the risks of hacking and sensitive data breaches). 2.Investment in information security protection equipment and software increases operating costs. 3.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.
Environmental	Energy Management and Greenhouse Gas 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. 3.Greenhouse gas emissions resulting from the consumption of energy resources for operational needs. 4.Introduction of energy/fuel/carbon taxes: Increased operating costs due to national carbon tax mechanisms. 5.Government, investors, and customers demand disclosure of carbon emission information.	1.Using new technologies: Introducing high-efficiency facilities to reduce high-energy consumption equipment and decrease power usage. 2.Adopting more efficient transportation methods: By adopting more efficient transportation modes, consolidating shipments, or transitioning to electric vehicles:

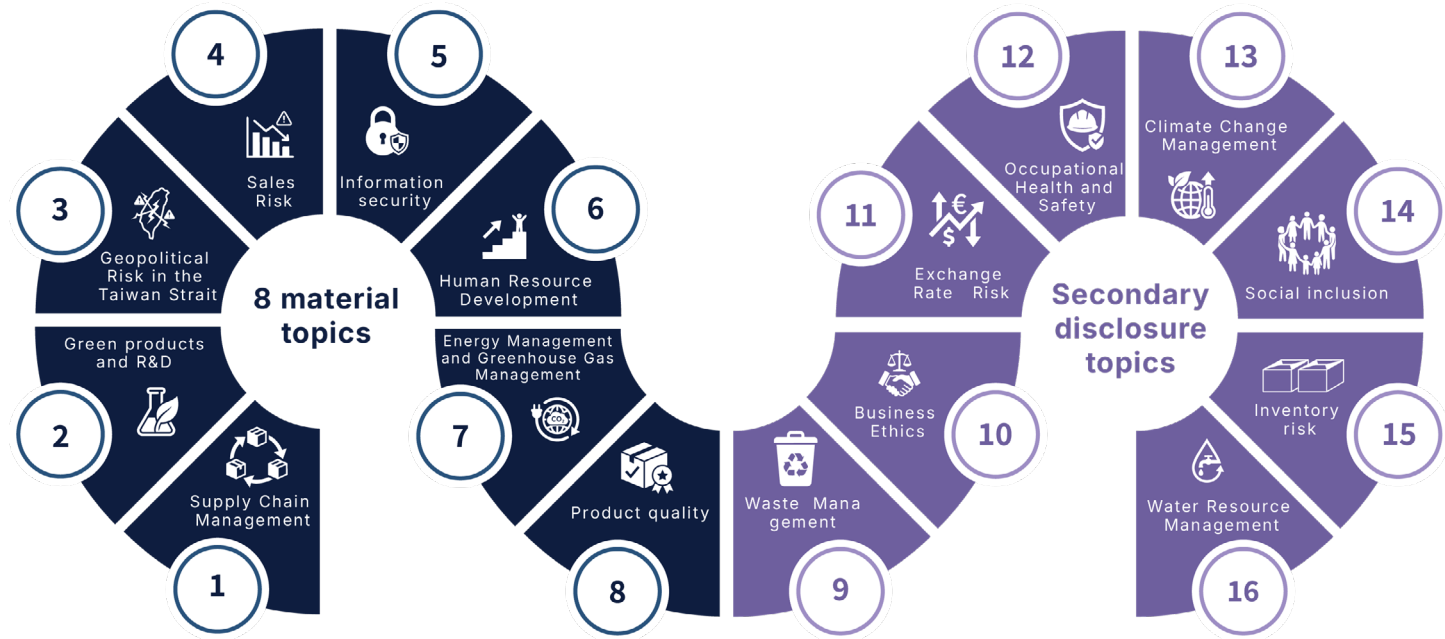
ESG Dimension	Sea Sonic Electronics Material Topics	Risk Scenarios	Opportunity Scenarios
Social	Human Resource Development	1.Talent recruitment and retention risk 2.Mid-level management succession gap risk	1.Establish a fair and comprehensive talent development and training system, including training and performance evaluation. 2.Optimize employee skills through training programs.
	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.

1.4.4 Step 4: Establish Material Topics

Based on the above analysis, the ESG Management Group conducted a comprehensive assessment of the positive/negative impact scores, SASB industry-specific indicators, financial materiality, and operational materiality, and accordingly prioritized the 16 issues by importance.

Finally, 8 material topics were confirmed and selected as the basis for disclosure in the 2025 Sustainability Report, as follows:

- Eight material topics were identified, in order of importance: "Supply Chain Management," "Green Products and R&D," "Geopolitical Risk in the Taiwan Strait," "Sales Risk," "Information Security," "Human Resource Development," "Energy and Greenhouse Gas Management," and "Product Quality," all of which are disclosed in accordance with the GRI Standards.
- Secondary disclosure topics: Considering the concerns of stakeholders such as government agencies and customers regarding other issues, Sea Sonic Electronics has designated "Waste Management," "Business Ethics," "Exchange Rate Risk," "Occupational Safety and Health," "Climate Change Management," "Social Inclusion," "Inventory Risk," and "Water Resource Management" as secondary disclosure topics.



Overview of Material Topics:

Factors Considered in Materiality Ranking	Assessment of Negative Impacts	Assessment of Positive Impacts	SASB industry materiality	Financial materiality	Operational materiality	Importance ranking	Approved disclosure topics	Disclosure Chapters
Supply Chain Management	★★	★	★★★	★★★	★★★	1	Primary disclosure	Chapter 4: Sustainable Supply
Green products and R&D	★★	★★★	★★★		★★★	2	Primary disclosure	Chapter 3: Product Services
Geopolitical Risk in the Taiwan Strait	★★	★★		★★★	★★★	3	Primary disclosure	Chapter 2: Corporate Governance
Sales Risk	★★	★★		★★★		4	Primary disclosure	Chapter 2: Corporate Governance
Information security	★★	★★			★★★	5	Primary disclosure	Chapter 2: Corporate Governance
Human Resource Development	★★	★★			★★★	6	Primary disclosure	Chapter 7: Employee Care
Energy Management and Greenhouse Gas Management	★★	★★	★★★			7	Primary disclosure	Chapter 5: Environmental Friendliness
Product quality	★	★★	★★★			8	Primary disclosure	Chapter 3: Product Services
Waste Management	★★	★★	★★★			9	Secondary disclosure	Chapter 5: Environmental Friendliness
Business Ethics	★	★★	★★★			10	Secondary disclosure	Chapter 2: Corporate Governance
Exchange Rate Risk	★	★			★★★	11	Secondary disclosure ^{Note 2}	Chapter 2: Corporate Governance
Occupational Health and Safety	★★	★★★				12	Secondary disclosure	Chapter 7: Employee Care
Climate Change Management	★★	★★				13	Secondary disclosure	Chapter 6: Climate Action
Social inclusion	★	★★				14	Secondary disclosure	Chapter 8: Social Inclusion
Inventory risk	★	★				15	Secondary disclosure ^{Note 2}	Chapter 2: Corporate Governance
Water Resource Management	★	★				16	Secondary disclosure	Chapter 5: Environmental Friendliness

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

Note 2: Please refer to the notes to the financial statements for details.

Summary Table of Changes in Material Topics

Aspects	2024 Material Topics	No.	2025 Material Topics	No.	Nature of Change	Explanation of Reason
Governance/ Economic	Supply Chain Management	1	Supply Chain Management	1	Maintained	The supply chain's increasing focus on ESG continues to make it a top-priority issue.
Governance/ Economic	Green products and R&D	3	Green products and R&D	2	Slightly increased compared with last year.	Green design is closely related to the Company's ability to respond quickly to transition risks; therefore, its importance has slightly increased.
Governance/ Economic	Geopolitical Risk in the Taiwan Strait	4	Geopolitical Risk in the Taiwan Strait	3	Slightly increased compared with last year.	The potential uncertainties in the Taiwan Strait situation arising from "Trump 2.0" require companies to prepare in advance to respond to possible changes.
Governance/ Economic	-	-	Sales Risk	4	New	Sales risk affects revenue stability and cash flow, and given the significance of its financial impact, it has been newly included.
Governance/ Economic	-	-	Information security	5	New	Focusing on information security can effectively protect the security of the Company's information resources and enhance customer trust.
Social	Human Resource Development	2	Human Resource Development	6	Slightly decreased compared with last year.	All KPIs were achieved last year. This year, the training, job rotation, and promotion of mid- and junior-level managers have been designated as key management priorities.
Environment	Energy Management and Greenhouse Gas Management	8	Energy Management and Greenhouse Gas Management	7	Ranked one place higher compared with last year.	This is an issue of international concern. Although total greenhouse gas emissions have not yet reached 25,000 metric tons, the Company continues to pay close attention to the matter.
Social	Product quality	7	Product quality	8	Ranked one place lower compared with last year.	Continue improving quality to ensure products meet market demands and standards.
Environment	Waste Management	9	Waste Management	-	Classified as a secondary disclosure topic.	After evaluation, the Company determined that its waste volume is not significant. Although it corresponds to a SASB industry-specific material topic, it has therefore been classified as a secondary disclosure topic.
Governance/ Economic	Business Ethics	6	Business Ethics	-	Classified as a secondary disclosure topic.	Although this is a SASB disclosure item, the Company has not had any related violations in recent years; therefore, it has been adjusted to a secondary topic.
Governance/ Economic	Inventory Management	5	Inventory Management	-	Refer to the notes to the financial statements.	The reason it was not included as a material topic is that improvements were completed in 2024, and it will continue to be monitored through internal management going forward.

1.4.5 Step 5: Setting Objective Management

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

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Governance/Economic	Supply Chain Management	GRI 308-1 GRI 414-1	1.Established supplier evaluation and audit systems to guide suppliers in jointly implementing corporate social responsibility. 2.Strategically cooperate with important manufacturers and outsourcers, reduce the proportion of self-production capacity, and maximize revenue under the optimal operating scale. 3.Enhance research and development on the environmental performance of products, ensuring compliance with relevant regulatory requirements.	Procurement & Materials Division	Agents/ Brand Owners/ Suppliers/ Subcontractors	1.TQRDCE ^{Note 1} Scoring Form: Procurement self-assessment conducted once per year; supplier self-assessment conducted once per year 2.Annual supplier audits 3.Technical Exchange Record Form	1.Implementation of annual TQRDCE evaluations for key suppliers: 100% achieved Grade A	1.Supplier TQRDCE self-assessment return rate: 100%	V	1.Implementation of annual TQRDCE evaluations for key suppliers: 100% achieved Grade A	1.Implementation of annual TQRDCE evaluations for key suppliers: 100% achieved Grade A	1.Implementation of annual TQRDCE evaluations for key suppliers: 100% achieved Grade A

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Governance/ Economic	Supply Chain Management	GRI 308-1 GRI 414-1	1.Established supplier evaluation and audit systems to guide suppliers in jointly implementing corporate social responsibility. 2.Strategically cooperate with important manufacturers and outsourcers, reduce the proportion of self-production capacity, and maximize revenue under the optimal operating scale. 3.Enhance research and development on the environmental performance of products, ensuring compliance with relevant regulatory requirements.	Procurement & Materials Division	Agents/ Brand Owners/ Suppliers/ Subcontractors	1.TQRDCE ^{Note 1} Scoring Form: Procurement self-assessment conducted once per year; supplier self-assessment conducted once per year 2.Annual supplier audits 3.Technical Exchange Record Form	2.Annual supplier audits: 30 suppliers; qualification rate for audit scores above 80 points: 90%	2.Annual supplier audits conducted for 35 suppliers, with an average audit score above 81 points and a qualification rate of 100%	V	2. Annual supplier audits: 30 suppliers; qualification rate for audit scores above 80 points: 92%	2.Annual supplier audits: 30 suppliers; qualification rate for audit scores above 80 points: 94%	2.Annual supplier audits: 30 suppliers; qualification rate for audit scores above 80 points: 96%
							3.Host annual supplier conferences: once every two years	3.Hosted annual supplier conferences: 2 conferences held this year	V	3. Hosted annual supplier conference: Once every 2 years	3.Hosted annual supplier conference: Once every 1 years	3. Hosted annual supplier conference: Once every 1 years
							4.Held 40 external technical exchange meetings per year	4.A total of 54 external technical exchange meetings were conducted	V	4. Held 40 external technical exchange meetings per year	4.Held 40 external technical exchange meetings per year	4. Held 40 external technical exchange meetings per year

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

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Governance/ Economic	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.	Research and Development Division / Product Marketing Department	Company internal and external websites/ departmental communication and meetings	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.Revenue from new products launched within the past three years accounted for more than 30% of consolidated revenue	1.Revenue from new products accounted for 85.54% of consolidated revenue	V	1.The proportion of revenue from new products launched within the past three years exceeded 30% of consolidated revenue	1.The proportion of revenue from new products launched within the past three years exceeded 30% of consolidated revenue	1.The proportion of revenue from new products launched within the past three years exceeded 30% of consolidated revenue
							2.R&D expenses not lower than the average R&D expenses of the previous three years	2.R&D expenses accounted for 3.04% of total revenue	V	2.R&D expenses not lower than the average R&D expenses of the previous three years	2.R&D expenses not lower than the average R&D expenses of the previous three years	2.R&D expenses not lower than the average R&D expenses of the previous three years
							3.The average training hours per R&D employee exceeded 30 hours	3.The average training hours for R&D personnel reached 54.4 hours	V	3.The average training hours per R&D employee exceeded 30 hours	3.The average training hours per R&D employee exceeded 30 hours	3.The average training hours per R&D employee exceeded 30 hours
							4.30% of self-branded retail products (models) shall adopt FSC-certified paper materials or recycled materials	4.30% of self-branded retail products (models) adopted FSC-certified paper materials or recycled materials, achieving a 100% completion rate	V	4.50% of self-branded retail products (models) shall adopt FSC-certified paper materials or recycled materials	4.70% of self-branded retail products (models) shall adopt FSC-certified paper materials or recycled materials	4.70% of self-branded retail products (models) shall adopt FSC-certified paper materials or recycled materials

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Governance/ Economic	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.	Research and Development Division / Product Marketing Department	Company internal and external websites/ departmental communication and meetings	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	5.Completed preliminary R&D for new power architecture technologies	5.Obtained R&D data through the commercialization and technology transfer process	V	5.Introduction and commercialization of new power architecture technologies	5.Derivative product models based on new power architecture technologies	5.Continue advancing the R&D of new power architecture technologies
							6.Application of new materials and control technologies to improve energy efficiency and reduce energy loss	6.Application of new materials and control technologies to improve energy efficiency and reduce energy loss: 100% achieved	V	-	-	-

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Governance/ Economic	Geo-political Risk in the Taiwan Strait	Specific Topics	1.Establish and develop domestic sales operations 2.Procuring additional R&D equipment 3.Increasing R&D personnel	President's Office	Strategy meetings / first-level management meetings / MIP project meetings / Dongguan R&D Engineering Center meetings	1.Review China domestic sales shipment reports on a quarterly basis 2.Review the progress reports for the establishment of the Dongguan R&D Engineering Center on a quarterly basis 3.Provide quarterly reports on third-location manufacturing	1.Promote market share growth in China's domestic market	1.Promote market share growth in China's domestic market	V	1.Expand market share in China's domestic market	1.Continue increasing market share in China's domestic market	1.Evaluate and advance the corporatization transformation of the Dongguan plant
							2.Complete the establishment of the Dongguan R&D Engineering Center	2.Complete the establishment of the Dongguan R&D Engineering Center	V	2.Enhance the R&D quality of the Dongguan R&D Engineering Center	2.Expand the functions and organizational structure of the Dongguan R&D Engineering Center	2.Optimize and balance operational capabilities across Taiwan and China
							3.The Group completed the expansion of third-location manufacturing	3.The Group completed mass production planning for third-location manufacturing	V	3.Optimize production capacity for the Group's third-location manufacturing	3.Expand production output for the Group's third-location manufacturing	3.Adjust and balance third-location manufacturing capacity

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Governance/ Economic	Sales Risk	Specific Topics	1.Participate in exhibitions, organize product launches, and engage in online and offline marketing activities and media management to enhance brand awareness. 2.Plan promotional activities to strengthen market expansion and increase market share. 3.Timely market entry for new products.	OBM/OEM	Strategy meetings / First-level manager meetings	1.QBR quarterly meetings 2.Monthly inventory tracking reports 3.Exhibition outcomes	1.Revenue budget achievement rate target: 90% or above	1.Achieved the target revenue budget achievement rate of 90%	V	1.Budgeted sales revenue achievement rate: 100%	1.Budgeted sales revenue achievement rate: 100%	1.Budgeted sales revenue achievement rate: 100%
							2.Hold at least five annual product launch events (including exhibitions)	2.A total of seven events were held, achieving a 100% completion rate	V	2.Hold at least six annual product launch events (including exhibitions)	2.Hold at least eight annual product launch events (including exhibitions)	2.Hold at least ten annual product launch events (including exhibitions)
							3.Revenue from new products launched within the past three years accounted for more than 30% of consolidated revenue	3.Revenue from new products accounted for 85.54% of consolidated revenue	V	3.Revenue from new products launched within the past three years accounted for more than 30% of consolidated revenue	3.Revenue from new products launched within the past three years accounted for more than 30% of consolidated revenue	3.Revenue from new products launched within the past three years accounted for more than 30% of consolidated revenue

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Governance/Economic	Information security	GRI 418-1	1. Information security training 2.Regular security testing 3.Implementation of managed detection and response (MDR) services	Information Technology Department	Risk Task Force / Relevant Departments	1.MDR deployment coverage calculation 2.For the Group's phishing email identification rate, the total number of emails sent is used as the denominator, and the number of employees who did not click is used as the numerator. 3.Group information security training completion rate 4.Back-up cycle settings or backup records	1.Managed Detection and Response rate (MDR) 1-1 Taipei Sea Sonic service server deployment rate: 80% 1-2 Taipei Sea Sonic service computer deployment rate: 50%	1.Managed Detection and Response rate (MDR): Server deployment rate reached 100%; client computer deployment rate reached 89%.	V	1.Managed Detection and Response rate (MDR) 1-1 Taipei Sea Sonic service server deployment rate: 80% 1-2 Taipei Sea Sonic service computer deployment rate: 70%	1.Managed Detection and Response rate (MDR) 1-1 Taipei Sea Sonic service server deployment rate: 100% 1-2 Taipei Sea Sonic service computer deployment rate: 90%	1.Managed Detection and Response rate (MDR) 1-1 Taipei Sea Sonic service server deployment rate: 100% 1-2 Taipei Sea Sonic service computer deployment rate: 100%
							2.Group phishing email identification rate: 80%	2.Social engineering drills: Phishing email identification rate: 92.2%	V	2.Group phishing email identification rate: 85%	2.Group phishing email identification rate: 90%	2.Group phishing email identification rate: 95%
							3.Group-wide information security training course completion rate: 100%	3.Information security training course completion rate: 100%	V	3.Group-wide information security training course completion rate: 100%	3.Group-wide information security training course completion rate: 100%	3.Group-wide information security training course completion rate: 100%
							4.Data backup: Daily and weekly backup cycles are configured according to different server requirements.	4.Implemented Veeam for regular data backups: Backup implementation began in the first quarter of 2025 and is ongoing.	V	4.Data backup: Offline devices and cloud storage are used as secondary and tertiary backups.	4.Data backup: Backup restoration drills are conducted twice annually.	4.Data backup: Backup restoration drills are conducted twice annually.
							5.One vulnerability scan conducted annually	5.Completed the vulnerability scan, and the revalidation report was completed in the second quarter of 2025.	V	5.Two vulnerability scans conducted annually	5.Two vulnerability scans conducted annually	5.Two vulnerability scans conducted annually

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Environmental	Energy Management and Greenhouse Gas Management	GRI 302-1 GRI 302-4 GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4	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. Factory solar power generation systems are planned to be installed from 2024 to 2026 Note 1 4. Adopted green packaging materials 5. Encouraged employees to use public transportation 6. Implement greenhouse gas inventory coaching	Human Resources Department / Manufacturing Division	Greenhouse Gas Inventory Team / relevant departments	1. Annual Greenhouse Gas Inventory Report 2. Burn-in room energy recovery project report 3. Dongguan plant electricity intensity report per unit of production 4. Product carbon footprint inventory results	1. Continue to promote annual greenhouse gas inventory within the scope of the consolidated financial statements.	1. Completed the annual greenhouse gas inventory for the consolidated financial reporting scope.	V	1. Continue to promote annual greenhouse gas inventory within the scope of the consolidated financial statements.	1. Continue to promote annual greenhouse gas inventory within the scope of the consolidated financial statements.	1. Continue to promote annual greenhouse gas inventory within the scope of the consolidated financial statements.
							2. Greenhouse gas emissions intensity reduction (Scope 1 + Scope 2): (tCO ₂ e/production volume) reduced by 1% compared with the 2021 base year.	2. Greenhouse gas emissions reduction (Scope 1 + Scope 2): Reduced by 19.5% in 2025 compared with the base year.	V	2. Greenhouse gas emissions intensity reduction (Scope 1 + Scope 2): (tCO ₂ e/production volume) reduced by 1% compared with the 2021 base year.	2. Greenhouse gas emissions intensity reduction (Scope 1 + Scope 2): (tCO ₂ e/production volume) reduced by 1% compared with the 2021 base year.	2. Greenhouse gas emissions intensity reduction (Scope 1 + Scope 2): (tCO ₂ e/production volume) reduced by 1% compared with the 2021 base year.
							3. Dongguan plant electricity intensity per unit of production (kWh/production volume) reduced by 1% compared with the 2024 baseline.	3. Dongguan plant electricity intensity per unit of production reached 0.3188 (kgce/standard unit), representing a 20% reduction compared with the 2024 baseline.	V	3. Dongguan plant electricity intensity per unit of production (kWh/production volume) reduced by 1% compared with the 2025 baseline.	3. Dongguan plant electricity intensity per unit of production (kWh/production volume) reduced by 1% compared with the 2025 baseline.	3. Dongguan plant electricity intensity per unit of production (kWh/production volume) reduced by 1% compared with the 2025 baseline.

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Environmental	Energy Management and Greenhouse Gas Management	GRI 302-1 GRI 302-4 GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4	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. Factory solar power generation systems are planned to be installed from 2024 to 2026 Note 1 4. Adopted green packaging materials 5. Encouraged employees to use public transportation 6. Implement greenhouse gas inventory coaching	Human Resources Department / Manufacturing Division	Greenhouse Gas Inventory Team / relevant departments	1. Annual Greenhouse Gas Inventory Report 2. Burn-in room energy recovery project report 3. Dongguan plant electricity intensity report per unit of production 4. Product carbon footprint inventory results	4. Implementation of ISO 14067 Product Carbon Footprint Management	4. Implementation of ISO 14067 Product Carbon Footprint Management: Internal verification has been completed, and third-party verification is expected to be completed in the third quarter of 2026.	V	4. Continue the implementation of ISO 14067 Product Carbon Footprint Management.	4. Continue the implementation of ISO 14067 Product Carbon Footprint Management.	-
							5. Dongguan Sea Sonic continues to optimize the energy recovery solution for the factory aging room.	5. Dongguan Sea Sonic upgraded the energy-saving load system of its aging cabinets, achieving annual electricity savings of 240,000 kWh.	V	5. Dongguan Sea Sonic continues to optimize the energy recovery solution for the factory aging room.	5. Dongguan Sea Sonic continues to optimize the energy recovery solution for the factory aging room.	-

Note 1: Due to local regulatory issues, the installation of solar panels planned for 2025 could not be carried out. The cancellation was approved by the Board of Directors on November 12, 2025.

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Social	Human Resource Development	GRI 404-1 GRI 403-3	1. Conduct internal training. 2. Subsidize costs for external training. 3. Optimized compensation and benefits system 4. Investment in employee health and wellness initiatives	Human Resources Department / Manufacturing Division	1. Conduct internal training. 2. Subsidize costs for external training. 3. Optimized compensation and benefits system 4. Investment in employee health and wellness initiatives	1. Training Satisfaction Survey 2. Training Reports 3. Course test results 4. Completion certificates / licenses 5. Training attendance sheets	1. Average training hours per employee: 12 hours	1. Average training hours per employee: 32.3 hours	V	1. Average training hours per employee: 12 hours	1. Average training hours per employee: 12 hours	1. Average training hours per employee: 12 hours
							2. Human rights training completion rate: 96%	2. Human rights training completion rate: 100%	V	2. Human rights training completion rate: 97%	2. Human rights training completion rate: 97%	2. Human rights training completion rate: 97%
							3. Group retention rate (Note 1) (excluding operators/non-voluntary resignations): 75%	3. Employee retention rate: 79.84%	V	3. Group retention rate (excluding operators/non-voluntary resignations): 80%	3. Group retention rate (excluding operators/non-voluntary resignations): 80%	3. Group retention rate (excluding operators/non-voluntary resignations): 80%
							4. Average training hours for mid- and junior-level managers: 20 hours	4. Average training hours for mid- and junior-level managers: 35.8 hours	V	4. Average training hours for mid- and junior-level managers: 20 hours	4. Average training hours for mid- and junior-level managers: 20 hours	4. Average training hours for mid- and junior-level managers: 20 hours
							5. Obtained certification under the Health Promotion Self-Assessment Program.	5. Beginning in 2025, the program was restructured into the Workplace Health Promotion Self-Assessment Program, which was passed in December and certification was subsequently issued.	V	5. Maintain the qualified certification under the Health Promotion Workplace Self-Assessment Program of the Health Promotion Administration.	5. Maintain the qualified certification under the Health Promotion Workplace Self-Assessment Program of the Health Promotion Administration.	5. Maintain the qualified certification under the Health Promotion Workplace Self-Assessment Program of the Health Promotion Administration.

Note 1: Group employee retention rate (excluding operators) = (year-end headcount – number of new hires during the year) ÷ beginning-of-year headcount × 100%

ESG Dimension	Material Topic	GRI Indicators	Resources Invested (Personnel, Materials, and Financial Resources)	Responsible Units	Communication Channels	Monitoring and Evaluation Mechanism	2025 Goals	2025 Target Achievement Status	Achievement Status	Short, Medium, and Long-term Goals		
										2026	2026 – 2030	2030 – 2035
Social	Product quality	GRI 416-1	R&D talent development and innovative process design; use of durable, recyclable packaging materials	Manufacturing Division / Quality Assurance Department	Risk Task Force / Relevant Departments	1.ISO 9001 certificate 2.Safety certification marks in accordance with the safety standards and regulations of various countries are displayed on products. 3.Customer satisfaction surveys 4.Pass OEM customer audits.	1.Establish a quality management system integrated into core operational processes and continuously maintain third-party ISO 9001:2015 certification.	1.Passed the 2025 ISO 9001:2015 external audit with no major non-conformities. The certification remains valid (July 17, 2024 – July 16, 2027).	V	1.Establish a quality management system integrated into core operational processes and continuously maintain third-party ISO 9001:2015 certification.	1.Establish a quality management system integrated into core operational processes and continuously maintain third-party ISO 9001:2015 certification.	1.Establish a quality management system integrated into core operational processes and continuously maintain third-party ISO 9001:2015 certification.
							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.	2.A total of 16 new products were introduced, with 100% successfully obtaining safety certification approvals.	V	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.	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.	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: 85%	3.Overall customer satisfaction survey result: 92.6%	V	3.Customer satisfaction survey – overall satisfaction: 88%	3.Customer satisfaction survey – overall satisfaction: 90%	3.Customer satisfaction survey – overall satisfaction: 90%

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2.7	Information Security	064

CORPORATE GOVERNANCE

2

2.1 Corporate Governance Practices

Sea Sonic Electronics upholds a business philosophy grounded in integrity and pragmatism. In response to a diversified operating environment and industry challenges, the Company continues to enhance its corporate governance framework and management mechanisms, while balancing sustainable corporate growth with the fulfillment of social responsibilities. In the 12th Corporate Governance Evaluation, the Company ranked within the top 21% to 35% among OTC-listed companies, demonstrating a certain level of maturity and stability in both the establishment and practical operation of its corporate governance system.

2.1.1 Corporate Governance Structure

The highest governing body of Sea Sonic Electronics is the shareholders' meeting, through which shareholders elect directors in accordance with the law to form the Board of Directors. The Board of Directors serves as the Company's highest governance body and is responsible for reviewing the Company's overall operating strategies and formulating major decisions. Under the Board of Directors, functional committees including the Remuneration Committee, Audit Committee, and Sustainability Committee have been established to conduct professional review and oversight of matters including compensation policies for directors and managerial officers, the Company's financial statements and internal control systems, ESG key performance targets, and sustainability development strategies. In addition, the Company has established an Internal Audit Office responsible for overseeing the design and effectiveness of the internal control system.

All functional committees and audit units are required to regularly report their implementation results and major resolutions to the Board of Directors to ensure the transparency and effectiveness of corporate governance operations, while safeguarding the rights and interests of the Company and all stakeholders.

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



2.1.1.1 Board Responsibilities

The Board of Directors of Sea Sonic Electronics serves as the core mechanism of the Company's corporate governance and plays a critical supervisory and balancing role connecting shareholders and the management team. Upward, the Board of Directors assumes the rights and obligations granted by the shareholders' meeting and, while taking into consideration the interests of shareholders and all stakeholders, reviews and formulates the Company's overall operating policies and mid- to long-term development strategies. Downward, the Board of Directors is responsible for selecting and supervising senior management, reviewing the Company's operating performance and the effectiveness of internal control operations, as well as reviewing sustainability development strategies and monitoring their implementation results.

In the event of any matter that may have a material impact on the Company's operations, financial condition, or the rights and interests of stakeholders, the relevant responsible units shall promptly report to the Board of Directors so that the Board may fully assess the risk situation and take necessary supervisory and responsive measures in a timely manner.

2.1.1.2 Director Selection Standards and Diversity Vision

In accordance with the "Rules for Director Elections" and the "Corporate Governance Best Practice Principles," the Board of Directors adopts a candidate nomination system for the election of directors. All shareholders elect 7 to 9 directors from the list of candidates. Each term lasts three years, and directors may be re-elected and continue to serve successive terms.

Director selection primarily focuses on candidates' independence, professional background, and alignment with the Company's development strategies. At the same time, careful consideration is given to the diversified composition of the Board in order to enhance decision-making quality and governance effectiveness.

2.1.1.3 Current Board Composition

The current Board of Directors consists of seven directors, comprising five male directors and two female directors. Among them, three are independent directors, representing 42.86% of the Board seats, exceeding the relevant guidance standards established by the Taipei Exchange. Female directors account for 28.57% of the Board, which is also higher than the average proportion of female directors among all OTC-listed companies.

In terms of age structure, one director is under the age of 50, two directors are between 51 and 60 years old, and four directors are over the age of 61. The overall composition reflects both experience succession and generational diversity, contributing to the stability and forward-looking nature of Board decision-making.

2.1.1.4 Operation of Board Meetings

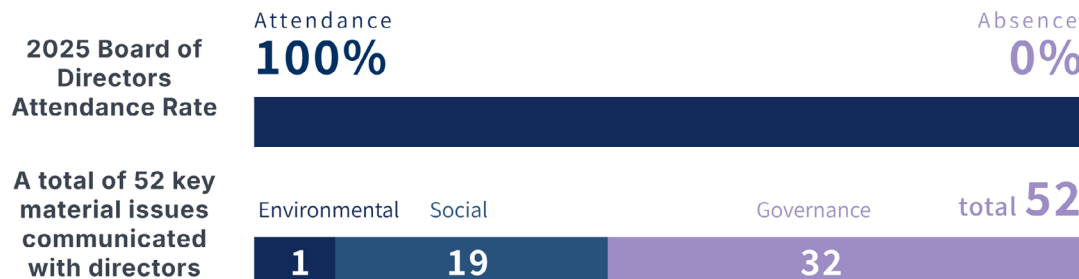
In principle, the Board of Directors convenes at least one meeting each quarter to review and make decisions on major operational matters of the Company. Discussion topics cover risks related to economic, environmental, and people-related (including human rights) aspects, as well as the review of the Company's overall operational strategies, operating performance, quarterly financial reports, evaluations of the effectiveness of the internal control system, the appointment or dismissal of certified public accountants, and the appointment or dismissal of managerial officers. All such matters require approval by resolution of the Board of Directors.

Should any negative event arise that may materially affect the Company's operations or the rights and interests of stakeholders, the relevant responsible units will promptly report to the Board of Directors, enabling the Board to quickly gain a comprehensive understanding of the risks and response status, and to take necessary supervisory and responsive measures in a timely manner.

Regarding meeting frequency, a total of eight Board meetings were convened in 2025, with a director attendance rate of 100%. Major resolutions of the Board of Directors are disclosed in a timely manner on the Market Observation Post System and in the Investor Relations section of the Sea Sonic Electronics corporate website, ensuring the timeliness and transparency of information disclosure. Any major operational, risk management, or sustainability-related matters formally included on the Board meeting agenda and substantively discussed during meetings are incorporated into the annual statistics of major communications with directors. Key material matters communicated with directors included one environmental matter, 19 social matters, and 32 governance matters, for a total of 52 matters.

* Note: For board member attendance, please refer to Sea Sonic Electronics' 2025 Annual Report / II. Corporate Governance Report / 3. 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 of Directors / Summary of Board Meetings of the Sea Sonic Electronics website



2.1.1.5 Sea Sonic Electronics Board Member List

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, YUN-CHI	Chairman	ROC	F	51-60		●			●
CHANG, HSIU-CHENG	Director	ROC	M	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		●	●	●

*Note: The Company's Chairman changed on December 26, 2025. Former Chairman Mr. Chang, Hsiu-Cheng resigned, and Ms. Chang, Yun-Chi was appointed as successor by resolution of the Board of Directors.



2.1.1.6 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, YUN-CHI	Chairman	●	●	●	●	●	●		●	●
CHANG, HSIU-CHENG	Director	●	●	●	●	●	●		●	●
CHANG, DUN-KAI	Director	●		●	●	●			●	●
LIN, YAO-CHIN	Director		●	●	●			●	●	●
LIN, CHING-CHING	Independent Director	●	●	●	●				●	●
HUANG, CHIN-HSIANG	Independent Director	●	●	●	●				●	●
KAO, CHIH-TING	Independent Director		●	●	●	●			●	●



*Note: The Company's Chairman changed on December 26, 2025. Former Chairman Mr. Chang, Hsiu-Cheng resigned, and Ms. Chang, Yun-Chi was appointed as successor by resolution of the Board of Directors.

2.1.1.7 Directors' Continuing Education

In accordance with the relevant provisions of the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies," the Company continuously enhances the professional competencies of Board members in order to strengthen the quality of Board decision-making in corporate governance, risk oversight, and sustainability development strategies.

To improve the Board's ability to understand operational impacts, risk management, and sustainability-related issues, the Company plans and arranges diversified continuing education programs for directors each year in accordance with the following principles:

◆Newly appointed directors: Complete at least 12 hours of continuing education as required by law. ◆Re-elected directors: Complete at least 6 hours of continuing education as required by law.

The training content covers sustainability-related topics including economic, environmental (E), social (S), and governance (G) aspects, thereby enhancing Board members' comprehensive understanding of ESG issues, deepening the Board's "collective intelligence," and strengthening its decision-making capabilities in sustainability strategy planning, risk oversight, and long-term value creation to ensure the Company's steady and sustainable development.

The Company firmly believes that the professional competencies of the Board of Directors form the foundation of sustainable governance and continues to strengthen directors' learning and capability building in sustainability-related matters. The design of the 2025 director continuing education program was guided by high-impact and key governance topics, focusing on issues with significant influence on the Company's operations and long-term value. Sustainability-related courses accounted for approximately 30% of directors' total continuing education hours. The content covered core topics including global ESG development trends, climate change, corporate governance, and industry transformation, all of which were highly connected to the Company's material topics and risk management. Through participation in professional programs such as the "International Corporate Governance Summit Forum" and "Driving Change and Sustainability," directors continuously enhanced their ability to identify potential operational risks and sustainability opportunities arising from the global environment and industry trends, thereby strengthening the Board's oversight and decision-making quality regarding the Company's long-term sustainable development.

To strengthen capital market confidence, the Board of Directors focused on sustainability values of concern to investors and conducted in-depth study of the IFRS S1 and S2 Sustainability Disclosure Standards, ensuring that the Company's ESG disclosures are effectively linked to financial risks and aligned with international standards. By establishing a comprehensive and rigorous risk monitoring framework, the Board of Directors has elevated sustainability development from the level of compliance to the strategic level, while continuing to drive corporate transformation through transparent information disclosure and value chain management, thereby maximizing the long-term interests of the Company and all stakeholders.

In 2025, directors participated in a total of 15 training programs and courses, accumulating 48 hours of training.

*Note: Please refer to the 2025 Annual Report / II. Corporate Governance Report / 3. Corporate Governance Operations / Market Observation Post System.

Total training hours for the entire board
48 hours



Proportion of ESG-related courses
31%



2.1.1.8 Board Performance Evaluation

To implement sound corporate governance and continuously enhance the overall effectiveness of Board operations, the Company conducts regular annual Board performance evaluations to strengthen the Board's supervisory functions and decision-making quality.

In accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies," Sea Sonic Electronics has established and effectively implemented comprehensive "Board Performance Evaluation Procedures." Through this institutionalized mechanism, the Company ensures the transparency and effectiveness of its corporate governance operations.

The scope of Board performance evaluations covers the entire Board of Directors, each functional committee (including the Audit Committee, Remuneration Committee, and Sustainability Committee), as well as individual directors, and is conducted through a self-evaluation approach. The most recent internal questionnaire evaluation was carried out by the corporate governance officer, and the evaluation report was completed and submitted to the Board of Directors for review on March 12, 2025.

The evaluation results serve as an important reference for the Company in continuously improving Board decision-making quality, strengthening directors' professional competencies, and planning director nominations and reappointments. To further enhance the Board's oversight capabilities regarding sustainability issues and demonstrate the Company's strong commitment to sustainable development, sustainability-related (ESG) dimensions have also been incorporated into the Board performance evaluation content to ensure that the Board can effectively supervise the promotion and implementation of the Company's mid- to long-term sustainability strategies.

* Note: For the 2025 performance evaluation results, please refer to the Sea Sonic Electronics 2025 Annual Report / Section II. Corporate Governance Report / 3. Corporate Governance Operations / Other Required Disclosures, as well as the Company website / Investor Relations / Corporate Governance / Board of Directors / Board Operations, or the Market Observation Post System.

2.1.1.9 Linkage Between Compensation for Directors, Managerial officers, Senior Executives, and Employees and ESG Performance

Sea Sonic Electronics has established a Remuneration Committee responsible for reviewing and managing compensation policies for directors, independent directors, and Managerial officers. A total of four meetings were convened in 2025 to prudently evaluate the compensation systems, compensation levels, and performance linkage mechanisms for relevant personnel.

Director compensation is determined by the Remuneration Committee with reference to prevailing industry standards and based on a comprehensive consideration of individual director performance evaluation results. Recommendations are proposed in accordance with the "Regulations Governing Compensation for Directors and Managerial officers" and implemented upon approval by the Board of Directors.

* Note: For related disclosures, please refer to the 2025 Annual Report / Section II. Corporate Governance Report / 2. Compensation of Directors, President, and Vice Presidents.

Compensation for senior management is evaluated by the "Remuneration Committee" in accordance with the "Articles of Incorporation" and relevant regulations. In addition to incorporating individual performance, Company operating results, and ESG sustainability development strategies, compensation assessments also comprehensively consider industry characteristics, peer competitiveness, and risk management principles. Through in-depth evaluations of individual contributions, reasonable compensation recommendations are proposed, submitted to the Board of Directors for resolution, and reported to the shareholders' meeting in accordance with the law. The Company aims to achieve its strategic objectives of attracting, motivating, and retaining key outstanding talent through a market-competitive compensation mechanism.

Sea Sonic Electronics is progressively integrating compensation policies and employee performance evaluations with sustainability performance. Upon completion of various Company projects, managers and employees demonstrating outstanding performance receive public recognition and bonus incentives, along with additional performance evaluation points in their individual assessments.

Regarding director performance evaluations, the Company follows the "Detailed Rules for the Distribution of Compensation to Directors and Functional Committee Members" and refers to the "Board Performance Evaluation Procedures" to assess directors based on factors including their understanding of the Company's objectives and missions, recognition of director responsibilities, degree of operational participation, internal communication and relationship management, professional capabilities and continuing education, internal controls, and other sustainability-related matters. Weightings are assigned accordingly, and compensation is distributed based on weighted evaluation results.

The Board of Directors places great importance on and actively supports the Company's sustainable growth, continuously promoting ESG development and corporate social responsibility through institutionalized mechanisms. By reviewing sustainability implementation reports and participating in the deliberation of ESG-related strategies and material issues, the Board deepens directors' understanding of the Company's sustainability vision and key risks, while strengthening their supervisory responsibilities and decision-making accountability under the sustainability governance framework, thereby enhancing overall governance effectiveness and the Company's long-term value creation capabilities.

2.1.1.10 Directors, Senior Executives, and Employee Resignation and Retirement Policies

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 managerial officers and to jointly promote corporate sustainability. Regarding retirement benefits, both senior management and all employees are entitled to pension benefits in accordance with statutory contribution ratios, ensuring retirement protection and basic rights for all employees.

At present, the Company has not established a compensation clawback mechanism for directors and senior management. Going forward, the Company will continue to monitor regulatory developments and international corporate governance best practices and prudently assess the feasibility of introducing such mechanisms.

2.1.1.11 Conflict of Interest Management

To ensure the fairness, independence, and transparency of corporate decision-making, Sea Sonic Electronics has established a comprehensive and specific conflict of interest management mechanism covering multiple aspects, including organizational regulations, codes of conduct, supervisory reporting, and risk management, in order to effectively prevent potential conflict of interest risks.

I.Organizational Regulations and Conflict Avoidance Principles

The Company has explicitly incorporated conflict avoidance provisions into the "Rules of Procedure for Board Meetings" and the organizational regulations of functional committees, including the Audit Committee, Remuneration Committee, and Sustainability Committee. Directors and core management personnel are required to proactively disclose any potential interests involving themselves, their spouses, relatives within the second degree of kinship, or affiliated enterprises in any agenda item, and must recuse themselves from related discussions and voting in accordance with the law. Relevant recusal circumstances and handling procedures are fully documented in meeting minutes to ensure the objectivity and traceability of the decision-making process.

II.Ethical Management and Codes of Conduct

The Company has established and implemented the "Procedures for Ethical Management and Guidelines for Conduct," the "Code of Ethical Conduct for Directors and Managerial officers," and the "Employee Code of Ethics," which all directors, managerial officers, and employees are required to follow. Implementation of these systems is supervised by the Office of the President, which regularly reports implementation results to the Board of Directors. As of the end of 2025, the Company had not experienced any material conflict of interest incidents.

III.Communication Channels and Risk Management Mechanisms

To strengthen stakeholder communication and risk management, the Company has established an employee grievance mailbox and a stakeholder mailbox on its official website, providing diversified and accessible communication channels to promptly respond to and properly address relevant opinions and concerns. In addition, the Company annually purchases adequate liability insurance for directors, managerial officers, and key personnel. Through this risk transfer mechanism, the Company reduces the potential for significant losses to the Company and shareholders arising from errors in judgment or negligence, thereby further enhancing the soundness of corporate governance.

2.1.2 Functional Committees

2.1.2.1 Sustainability Committee

Sea Sonic Electronics established the Sustainability Committee in 2021 to fulfill corporate social responsibility and promote sustainable business practices. As the Company's highest-level internal supervisory body for sustainability development, the Board of Directors established the Sustainability Committee, which consists of three directors and three independent directors, for a total of six members, to ensure the professionalism and independence of sustainability governance.

The Sustainability Committee operates in accordance with the "Sustainability Committee Charter," which was approved and implemented by the Board of Directors and clearly defines the committee's responsibilities and operating mechanisms. The committee is primarily responsible for reviewing, managing, and supervising major ESG-related matters associated with the Company's operations, including the formulation of sustainability governance strategies, the review of policy implementation effectiveness, and the tracking of target achievement status. The committee also regularly reports implementation results to the Board of Directors each year.

To strengthen the implementation of sustainability strategies, the committee has established the "ESG Management Group," chaired by the President, under which four task forces have been formed according to their respective functions and responsibilities: the Information Security Team, Climate Change Team, Greenhouse Gas Inventory Team, and Risk Management Team. Each task force is composed of first-level supervisors from across the Company, with one designated supervisor serving as task force leader responsible for promoting and implementing the relevant initiatives.

The primary responsibilities of each task force include identifying ESG material topics related to the Company's operations, formulating management strategies and annual targets, and preparing the annual sustainability report. The Chair of the ESG Management Group regularly reviews the implementation performance and target achievement status of each task force and consolidates the relevant results into annual reports submitted to the Sustainability Committee to ensure the effective promotion of sustainability governance.

In 2025, the Sea Sonic Electronics Sustainability Committee convened a total of four meetings, with a committee attendance rate of 100%, demonstrating the Company's strong commitment to and active investment in sustainability governance.

* Note: For resolutions adopted by the Sustainability Committee, please refer to the Sea Sonic Electronics 2025 Annual Report / Section II. Corporate Governance Report / 3. Corporate Governance Operations / (4) / 2. Information on the Operations of the Sustainability Committee.

2.1.2.2 Remuneration Committee

The term of office for members of the Sea Sonic Electronics Remuneration Committee is the same as the term of the Board of Directors to which they were appointed. In principle, the committee convenes at least two meetings each year to ensure alignment between compensation policies and the Company's operational strategies and governance objectives. In 2025, the Remuneration Committee convened a total of four meetings, with a committee attendance rate of 100%, demonstrating the committee's active operation and high level of participation.

The primary responsibilities of the committee are as follows:

1. Formulate and regularly review the performance evaluation and compensation policies, systems, standards, and structures for directors and managerial officers.
2. Regularly evaluate and determine the compensation levels of directors and managerial officers.
3. The professional qualifications, independence, and exercise of authority of committee members are all handled in accordance with the Company's "Remuneration Committee Charter."
4. Other related matters resolved and assigned by the Board of Directors.

Regarding the nomination and selection process, the Remuneration Committee is established in accordance with the "Remuneration Committee Charter." Members are nominated by the Chairperson and appointed by resolution of the Board of Directors. The total number of committee members shall not be fewer than three, and an independent director shall be elected as convener and chair of the meetings. The current Remuneration Committee is composed entirely of three independent directors, whose term of office is the same as that of the Board of Directors, ensuring the independence and objectivity of compensation-related decisions.

* Note: For resolutions adopted by the Remuneration Committee, please refer to the Sea Sonic Electronics 2025 Annual Report / Section II. Corporate Governance Report / 3. Corporate Governance Operations / (4) / 1. Information on the Operations of the Remuneration Committee.

2.1.2.3 Audit Committee

Sea Sonic Electronics established the Audit Committee on June 12, 2020 in accordance with applicable laws and regulations, and formulated the "Audit Committee Charter" in compliance with the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies" to strengthen the Board's supervisory mechanism and corporate governance effectiveness.

The current Audit Committee consists of three independent directors, whose term of office is the same as that of the Board of Directors. Its primary responsibilities are as follows:

1. Reviewing the appropriateness of the financial statements.
2. Review the appointment or dismissal of certified public accountants and evaluate their independence and performance.
3. Formulate or revise the Company's internal control system and supervise its effective implementation.
4. Supervise the Company's compliance with applicable laws, regulations, and internal policies.
5. Oversee the management of existing or potential operational and financial risks.

In principle, the Audit Committee convenes at least one meeting each quarter. When necessary, relevant department heads, internal auditors, certified public accountants, legal advisors, and other related personnel may be invited to attend meetings, provide reports, or participate in discussions. A total of eight meetings were convened in 2025, with a committee attendance rate of 100%, demonstrating the sound operation of the Audit Committee and its full exercise of supervisory functions.

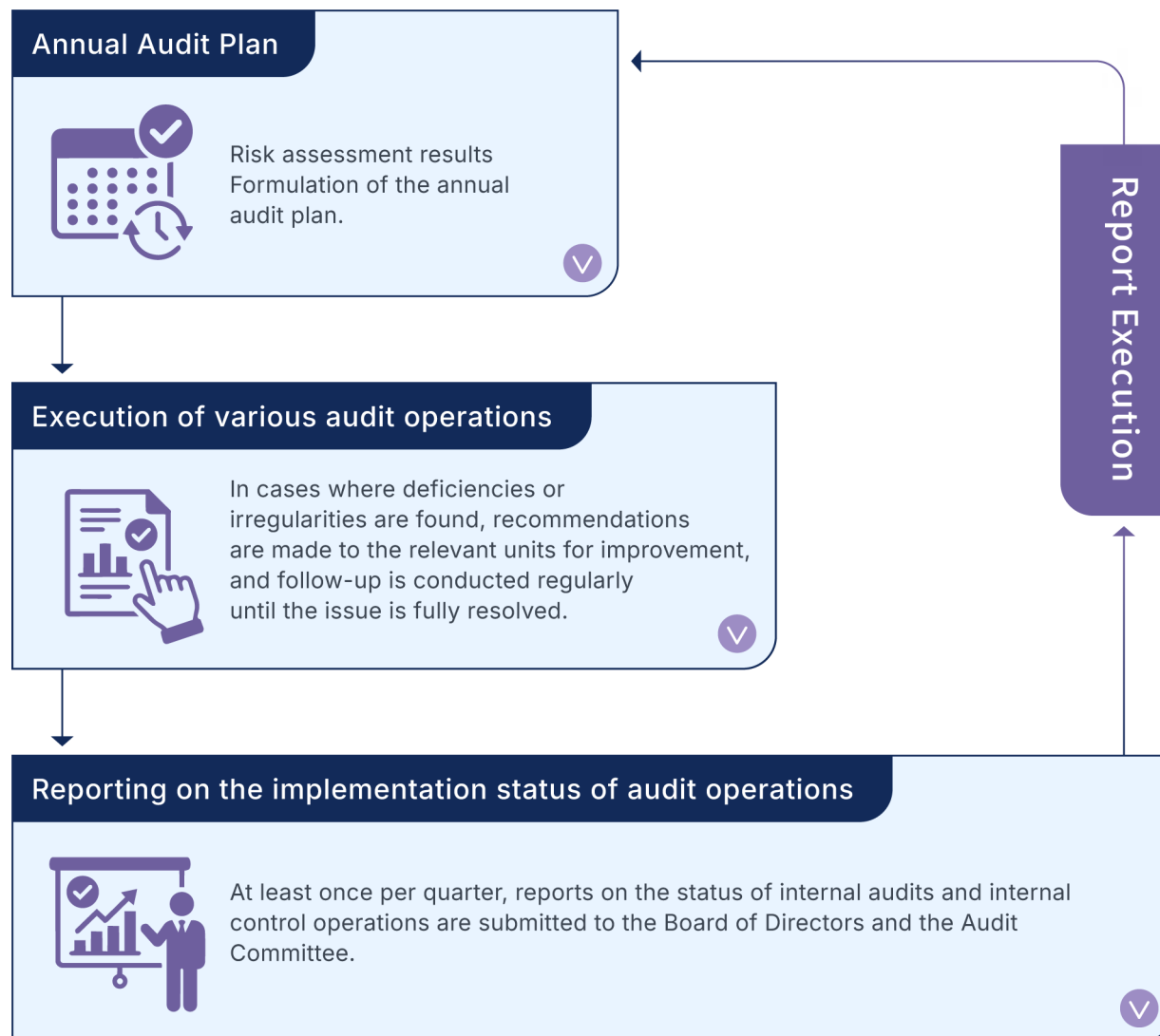
* Note: For resolutions of the Audit Committee, please refer to Sea Sonic Electronics' 2025 Annual Report / II. Corporate Governance Report / 3. Corporate Governance Operations / (2) Operation of the Audit Committee.

2.1.3 Internal Audit

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 2025	
Board Participation	The chief auditor attended 5 Board meetings.
Training Type	2 participants, 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 2025, 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

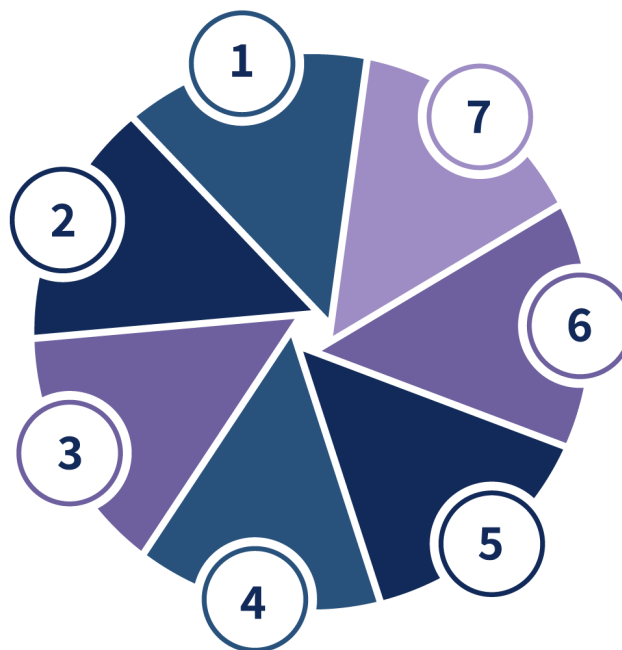


Build a dense network of business partners, strengthen channel expansion, and provide quality services.

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 educing costs to create long-term stable profits.

2025 Financial Performance

Unit: NT\$ thousand

Item \ Year	2022	2023	2024	2025
Net Revenue	2,554,842	3,333,190	2,021,441	2,772,411
Gross Profit	776,752	1,139,926	510,640	963,345
Income from Operations	430,327	760,254	103,465	572,143
Non-operating Income and Expenses	170,163	22,171	260,681	3,184
Net income for the current year	450,226	614,706	288,670	453,985
Earnings per Share	5.63	7.58	3.50	5.51

In 2025, Sea Sonic Electronics benefited from the recovery in demand for high-end power supplies and product line optimization, delivering significant operational growth and continuing to strengthen its position in the branded channel market. Consolidated revenue reached NT\$2.7 billion, representing a year-over-year increase of 37.15%. Gross profit amounted to NT\$960 million, up 88.65% year over year, with a consolidated gross margin of 34.75%. Net income for the year (after-tax earnings) was NT\$453.99 million, and EPS was NT\$5.51.

Despite operating in a challenging environment, Sea Sonic Electronics was able to maintain stable growth and profitability primarily because we successfully developed and mass-produced a series of high-quality, high-performance products that meet market demand. These include the flagship Prime and Vertex series, the mid- to high-end mainstream Focus ATX 3.1 series, and the entry-level Core ATX 3.1 series. Through high performance and superior stability, these products enhanced the Company's brand competitiveness and market share. We have also implemented effective pricing and marketing strategies, generating operational synergies and receiving positive market responses. Major sales regions were distributed as follows: approximately 8.20% in the Taiwan market, 20.42% in the Americas market, 32.01% in the European market, 38.37% in the Asian market, and 1.00% in other regions. 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 operations, we expanded production capacity in the Philippines to address the impact of China-U.S. trade tariffs and global temporary surcharges, thereby providing the Americas market with products exempt from U.S. import tariffs imposed on goods manufactured in China. We also optimized the inventory management system and strengthened communication with suppliers and customers, significantly reducing material procurement costs and improving 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 2026, demand for AI (Artificial Intelligence) and Edge Computing applications is expected to strengthen. As demand grows for highly efficient and compact power supplies for edge computing devices, Sea Sonic Electronics is actively expanding into related industrial and high-end computing power sup-

ply markets. 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.

The rise of edge AI is driving the power supply unit (PSU) industry away from traditional "standardized products" toward a technological competition focused on "highly customized solutions, high power density, and high conversion efficiency." 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 2026.

2.3 Ethical Management

To establish a corporate culture of ethical management and maintain the Company's sound development and effective business operating framework, Sea Sonic Electronics has formulated its ethical management policy in Article 5 of the Company's "Ethical Corporate Management Best Practice Principles" in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies." The Company upholds business principles of integrity, transparency, and accountability. With integrity at its core, the Company has established comprehensive corporate governance and risk control mechanisms and is committed to creating an operating environment conducive to sustainable development.

The Company explicitly requires directors, managerial officers, and all employees, when conducting business dealings with customers, suppliers, and other stakeholders, not to directly or indirectly offer, promise, request, or accept any improper benefits, nor engage in any dishonest, illegal, or breach-of-trust conduct for the purpose of improperly obtaining or maintaining any benefit.

The Company's "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" have both been revised in response to relevant regulatory amendments and approved by resolution of the Board of Directors, clearly stipulating the standards of conduct to be followed by directors, managerial officers, and employees in the execution of their duties. At the same time, the Company continues to monitor domestic and international developments and trends related to ethical management regulations and encourages directors, managerial officers, and employees to participate in continuing education and training programs to continuously strengthen the implementation effectiveness of ethical management.

In addition, the Company's policies and systems related to responsible business conduct, including the "Corporate Governance Best Practice Principles," "Ethical Corporate Management Best Practice Principles," "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct," "Procedures for Ethical Management and Guidelines for Conduct," and "Procedures for the Prevention of Insider Trading," are all disclosed in accordance with the law in the Company's annual report, on the official Company website, and on the Market Observation Post System to ensure the transparency and accessibility of information disclosure.

With respect to the aforementioned ethical management-related regulations, the Company regularly conducts annual education and awareness programs to ensure that directors, members of governance units, and all employees fully understand and comply with ethical management policies and legal requirements. At the same time, through the signing of relevant compliance documents, the continuous implementation of ethical management training courses, and the strengthening of internal management mechanisms, the Company deepens its culture of integrity, implements responsible business conduct, and ensures the long-term sound operation of corporate governance.



2.3.1 Ethical Management Implementation

Management-Level Dimension	Management Actions	2025 Implementation Results
	Formulated and implemented the "Ethical Corporate Management Best Practice Principles" and conflict-of-interest avoidance regulations to uphold a governance framework grounded in integrity and transparency.	• Strict Legal Compliance: 100% of directors signed the "Statement of Integrity Principles and Shareholding Compliance," committing to comply with the Company's ethical management policies and relevant shareholding regulations. • Integrity Commitment: 100% of directors signed the "Statement of No Violation of Integrity Principles," ensuring the integrity and ethical conduct of management. • Shareholding Supervision: 100% of directors signed the "Shareholding Compliance Statement upon Election," implementing statutory shareholding requirements and ensuring alignment between management and the Company's long-term development goals. • Transparent Recusal: Implemented conflict-of-interest management, with a total of three Board conflict-of-interest recusal cases during the year, ensuring fairness in decision-making and preventing violations of ethical management principles.
Governance Bodies (Board of Directors and functional committees)	Strengthened risk defense capabilities, maintained directors' liability insurance coverage, enhanced operational risk control, and safeguarded shareholders' rights and interests.	• Adequate Insurance Coverage: On April 11, 2025, the Board of Directors approved the renewal of "Directors and Key Officers Liability Insurance." Through insurance coverage of US\$3 million, the Company effectively diversified liability risks arising from directors' and senior executives' execution of duties, thereby reducing legal and economic uncertainties associated with Company operations and comprehensively safeguarding shareholder interests.
	Enhanced professional competencies through continuing education and sustainability literacy programs to strengthen directors' understanding of ESG trends, IFRS disclosure standards, and digital governance.	• Exceeding Benchmark Standards: The average continuing education hours per Board member reached 6.9 hours, exceeding statutory requirements. • Ethics Training: Implemented "Ethical Management" training for all directors. Through digital learning courses, professional ethics awareness was strengthened, with a 100% training completion rate among all directors, reinforcing a top-down culture of integrity leadership.

Management-Level Dimension	Management Actions	2025 Implementation Results
	Ensured information security compliance by implementing confidentiality procedures for material information and insider trading prevention measures to eliminate violations and uphold market integrity.	•Strengthening Regulatory Awareness: Conducted periodic awareness campaigns regarding insider trading prevention and shareholding disclosure regulations and provided a "Regulatory Awareness Handbook" to strengthen legal compliance awareness.
Employees	1.Codes of Ethical Conduct for Employees 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. •Formulated regulations related to integrity and ethical conduct. All new employees at the headquarters signed the "Employee Code of Ethics" and "Integrity Commitment Statement," achieving a 100% signing rate. New employees at subsidiaries signed the "Integrity Commitment Statement" and either the "Confidentiality Agreement" or the "Employee Code of Ethics," also achieving a 100% signing rate. •According to statistics, a total of 347 individuals received internal and external training related to ethical management throughout the year (including in-person and online sessions), with total training hours reaching 419. The Group's overall training completion rate was 100%.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.Honesty clause	•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 an "Honesty Clause" prohibiting bribery. This year, 18 new suppliers signed the honesty clause as per regulations, achieving a 100% signing rate.

※Note: Please refer to Sea Sonic Electronics' 2025 Annual Report / II. Corporate Governance Report / 3. Corporate Governance Operations / (1) Board Operations, or MOPS.

※Note: The Company's Chairperson changed on December 26, 2025. Former Chairperson Mr. Chang, Hsiu-Cheng resigned, and Ms. Chang, Yun-Chi was appointed as successor by resolution of the Board of Directors. The relevant legal documents, including the "Ethical Management Declaration," were also completed accordingly.

2.3.2 Implementation Status of Communication on Ethical Management-Related Policies

2025	Employee category					Region			
	Governing unit	Senior Execu- tives	Middle Manag- ers	Junior Manag- ers	Entry Level Employee	Taiwan	Dongguan Sea- sonic	Shenzhen En- ergy Power	SSA
Policy communication (statement signing)	7	13	21	11	302	102	232	10	3
Total communication per- centage	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of trainees	7	13	21	11	302	102	232	10	3
Total headcount	7	13	21	11	302	102	232	10	3
Total training percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%

Integrity Commitment Signing Rate



2.3.3 Whistleblower and Complaint Mechanism

To implement the relevant provisions of the "Code of Ethical Conduct" and the "Ethical Corporate Management Best Practice Principles," Sea Sonic Electronics encourages the reporting of any illegal, unethical, or dishonest conduct. Accordingly, the Company has established comprehensive internal and external whistleblowing channels and handling mechanisms to ensure the effective implementation of related systems and to protect the lawful rights and interests of whistleblowers and related personnel.

On January 13, 2023, the Board of Directors approved the "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct," which clearly stipulates the procedures for accepting reports, investigation methods, confidentiality principles, and protection measures. The procedures apply to all employees, managerial officers, mandatees, directors, and other stakeholders of the Company and its subsidiaries, ensuring that any illegal or dishonest conduct can be disclosed and properly handled through appropriate channels.

Through the establishment of an institutionalized and trust-based whistleblowing and grievance mechanism, the Company is able to promptly identify and prevent potential risks, uphold a culture of ethical management, and strengthen the transparency and soundness of corporate governance.

2.3.4 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.

2.3.5 Whistleblower Handling Procedures

The unit responsible for handling whistleblowing cases shall prudently investigate the reported content and related evidence. If the reported matter involves directors or senior executives, it shall be reported to the independent directors or the Chairperson for handling, depending on the nature and materiality of the case, in order to ensure the independence and fairness of the investigation process. Whistleblowers are required to provide the necessary relevant information in accordance with the "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct," while the responsible unit shall conduct investigations and handle the matter in accordance with established procedures.

If the reported individual is verified to have violated relevant laws and regulations or the Company's ethical management policies and rules, the Company shall immediately require the cessation of the improper conduct and impose appropriate disciplinary or corrective measures. Where necessary, the Company may also seek damages through legal proceedings in accordance with the law to safeguard the Company's reputation and lawful rights and interests.

In addition, the Company has established an independent audit unit responsible for supervising the follow-up handling of whistleblowing cases. Ethical management-related regulations are also incorporated into the annual routine general business audit items, with regular reports submitted to the Board of Directors each year. At the same time, the Audit Committee reviews violation cases and provides specific improvement recommendations. In addition to continuously optimizing the Company's management processes and internal control systems, the committee also conducts risk-type analyses of violation cases, such as corruption, unfair competition, and regulatory violations.

If the financial impact caused by a violation exceeds NT\$50 million, it shall be classified as a material risk or major violation event and handled in accordance with the Company's relevant risk management and reporting mechanisms.

In 2025, Sea Sonic Electronics did not receive any reports or complaints involving dishonest or unethical conduct through its internal or external whistleblowing mailboxes, demonstrating the stable operation of its ethical management system.

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.

2.4.1 Key Elements of the Human Rights Policy:

Sea Sonic Electronics Human Rights Policy		Sea Sonic Electronics Human Rights Implementation Results
Workplace Rights Protection	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.	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. Regularly monitor and manage employee attendance conditions while continuously enhancing workplace safety awareness.
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.
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	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.	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. MIS periodically promotes information security awareness and shares case studies via email. 2. 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.

2.4.2 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 2025, human rights policy training was conducted for all group employees. A total of 347 employees completed the training, accounting for 100% of the total workforce, with a total of 225.5 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.

2.4.3 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. No human rights incidents, including discrimination or child labor employment, occurred in 2025.

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 suppliers are required to sign an Integrity Commitment Document.

During 2024 and 2025, 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 12, 2025, the Company reported the status of actual risk supervision to the Board of Directors.

2.6.1 Risk Identification and Response Measures

For sustainability issues arising from the Company’s operational activities, the Company identifies and manages risks that may affect sustainable corporate development based on three major dimensions: environmental, social, and economic (including corporate governance). Relevant responsible units implement monitoring measures to ensure compliance with control procedures, while sustainability management is regarded as a key indicator of corporate operations. The leader of the Risk Management Team conducts regular reviews in accordance with the Material Topic Management Table to examine whether various risk control mechanisms have been properly implemented. Following the review, the Secretary General of the ESG Management Group reports the results to the President at least once annually, and subsequently reports to the Sustainability Committee and the Board of Directors.

Based on the identification results, three risks — Geopolitical Risk in the Taiwan Strait, supply chain management risk, and inventory risk — were classified as material topics and items requiring risk management measures. The average performance achievement rate in 2025 reached 100%. For supply chain management risk, please refer to Chapter 4 “Sustainable Supply Chain,” while inventory risk is disclosed in the notes to the financial statements.

The corresponding measures for Geopolitical Risk in the Taiwan Strait are as follows:

- 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.

2.7 Information Security

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 Management Group. 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 employees' information security awareness and phishing email identification capabilities, the Company conducted phishing email simulation exercises in April 2025 targeting 126 email accounts. A total of four simulated phishing emails featuring different scenarios and four types of click-assessment tests were designed and sent to the same group of personnel for testing. The exercises involved a total of 2,016 participant instances.

The simulation themes included scenarios such as "Urgent Notice from the IT Department Requesting Immediate Password Change," "YouTube Premium Free Trial About to Expire," "Mailbox Capacity Exceeded Notification," and "Limited-Time Corporate Group Purchase Offer for iPhone 16 Pro," in order to simulate common social engineering tactics including internal notices, overseas service reminders, and promotional scams.

The test results showed:

- 81 clicks on images embedded in emails
- 31 clicks on links embedded in emails
- 39 clicks on attachments
- 7 instances of entering information on phishing websites

158 deceptive interaction incidents overall. Based on the total number of participants, the overall phishing identification rate reached 92.2%, exceeding the annual target of 80%, reflecting the effectiveness of the Company's information security awareness training and internal control mechanisms.

The Company will continue strengthening information security education and training and conducting regular simulation exercises to enhance employees' ability to prevent social engineering attacks and reduce information security risks.

The security management status of information and communication systems is regularly consolidated by the ESG Management Group and reported to the Sustainability Committee and the Board of Directors. Upon review during the current year, no major information security deficiencies occurred, nor were there any significant information security incidents involving violations of information security regulations, customer information leaks, infringements of customer privacy, loss of customer data, or regulatory penalties imposed by competent authorities.

3.1	Products and Services	067
3.2	Product Quality Management	074

3.1 Products and Services

3.1.1 Industry Development Strategy

Sea Sonic Electronics was founded in 1975, initially focusing on the manufacturing of test instrument-related products. Since 1980, the Company has invested in the research, development, and production of switching power supplies for computers, gradually developing into a professional manufacturer of Switching Power Supplies (SPS) under its core brand, "Sea-sonic."

The Company has consistently regarded innovative R&D as its core competitive advantage and is committed to utilizing the most advanced technologies to create high-quality and highly reliable power products. Its principal business covers the development design, research and development, manufacturing, and global sales of power supply products. These products are widely applied in personal computers, industrial computers, workstations, servers, and communication and information equipment, providing stable, safe, and highly efficient power support for various systems and devices to ensure long-term stable operation.

The mission of Sea Sonic Electronics extends beyond continuously providing professional power solutions for the information technology industry; it also lies in continuously investing in R&D and innovation to respond to rapidly changing market demands. We focus on developing highly reliable and high-performance products that closely align with information technology trends, while actively creating innovative power products tailored for the retail market to meet diversified consumer needs.

In response to global environmental protection and energy-saving trends, Sea Sonic Electronics incorporates energy efficiency and environmental protection into core design considerations from the product development stage onward and is committed to providing more environmentally friendly, energy-saving, and quiet power solutions. Product energy efficiency complies with the 80 PLUS® ^(Note 1) certification standards, demonstrating our commitment to energy conservation and carbon reduction through concrete actions.

Through technological innovation, we continuously expand product application areas and actively explore broader power supply markets. This not only demonstrates our strong commitment to product quality, but also reflects our firm belief in environmental sustainability and technological innovation. Sea Sonic Electronics has long maintained a leading position in the field of power supply design and became the world's first power supply manufacturer to obtain U.S. 80 PLUS® efficiency certification, while also receiving Cybenetics ^(Note 2) professional power efficiency and noise certifications.

In terms of core technologies, Sea Sonic Electronics holds multiple key patents, including a DC-to-DC fully modular backplane design to enhance conversion efficiency, combined with patented three-stage/two-stage thermal control switching circuits, as well as the use of high-quality, silent fluid dynamic bearing fans. Through rigorous and professional design processes and high-standard validation mechanisms, Sea Sonic Electronics achieves ultra-high efficiency and exceptionally quiet performance, meeting the stringent demands of the high-end market for performance and quality.

Sea Sonic Electronics regards the development of environmentally friendly and energy-saving products as its corporate mission. The Company continuously enhances the overall performance of its full range of power supply products to create new value for customers and is committed to becoming a benchmark enterprise for high-quality power products and solutions. Going forward, the Company will continue investing in the development of more advanced, environmentally friendly, and long-term trend-aligned power technologies to promote sustainable social development and achieve mutual growth with customers.

In terms of product safety and regulatory compliance, Sea Sonic Electronics conducts product testing concurrently during the design stage and commissions professional laboratories accredited by TAF (Taiwan Accreditation Foundation) or recognized by CNAS to carry out comprehensive safety certification testing for power products, ensuring that all products comply with relevant regulations and safety standards in various countries. In 2025, Sea Sonic Electronics did not incur any violations or penalties related to product safety or marketing labeling.

Overall, Sea Sonic Electronics will implement a comprehensive upgraded development strategy with deep deployment across six core areas to achieve long-term stable growth while continuously consolidating its leading position in the high-end power supply market. In the brand business segment, the Company will further strengthen brand value and gross margin structure by actively pursuing system integration project opportunities to expand economies of scale. The Company will also collaborate with strategic partners to promote diversified cooperation models including co-branding and house-brand initiatives, thereby enhancing the brand's global market influence.

In the OEM business segment, the Company will deepen cooperation with key customers and leading motherboard manufacturers, continue promoting the mass production and adoption of the Prime TX/PX and Core series products, expand OEM scale, and increase market share to create additional growth momentum.

In the areas of innovative R&D and design, Sea Sonic Electronics will continue strengthening the Dongguan R&D Engineering Center's capabilities in derivative product design and key

component verification while maintaining close collaboration with the Taipei R&D Center. These efforts will accelerate the realization of next-generation power architectures and thermal technologies while also advancing the application of third-generation semiconductors and digital control technologies to provide the market with more competitive innovative products. In addition, the global operations team will comprehensively enhance operational efficiency and accelerate market responsiveness through supply chain optimization, cost control, and strengthened inventory management. In manufacturing and quality assurance, the Company will actively promote carbon emission reduction and production automation upgrades to ensure product quality and environmental standards, while continuously improving component verification and quality management processes to establish a robust and highly reliable quality assurance system.

Finally, the General Administration Division will focus on training and succession planning for mid- and junior-level managers and will comprehensively improve organizational management efficiency through information security protection and digital platform implementation, thereby driving the Company's digital transformation.

Overall, Sea Sonic Electronics' development strategy will form a highly integrated comprehensive competitive advantage across brand management, business expansion, technological innovation, operational efficiency, quality assurance, and human resources, ensuring that the Company continues to maintain its leading position in a highly competitive market environment while achieving long-term and sustainable development.

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++).

3.1.2 Products and Services

3.1.2.1 Products

Retail DIY and System Integration Power Supply Products:

- **ATX12V Flagship Series:** Prime is a flagship product series compliant with the Intel DG 2.1 (ATX3.1) specification. Conversion efficiency has been improved to the 80 PLUS® Titanium level and certified accordingly, while standby efficiency also complies with the ErP Lot 6 2013 standard Note. Output wattage ranges from 1300W to 1600W. The entire series adopts a modular cable design and incorporates interleaved PFC technology, paired with a 13.5 cm fluid dynamic bearing fan and a patented three-stage/two-stage thermal control switching design, delivering high power output, ultra-high efficiency, and exceptionally quiet performance. The series also includes 80 PLUS® Platinum efficiency models, with a complete wattage lineup ranging from 1300W to 1600W, providing consumers with the optimal choice for premium system configurations. Going forward, the Company will further develop a series of high-end models ranging from 2800W to 3200W.
- **ATX12V Series:** FOCUS conforms to the latest Intel DG 2.1 (ATX3.1) standards and supports the latest PCIe 5.0 standards for independent graphics cards. It features a fully modular output design, utilizes a new 13.5cm FDB hydraulic bearing silent fan, and optimized digital temperature control circuits, offering mainstream power outputs from 750W to 1000W. The standard 140mm depth facilitates assembly and compatibility with more cases, targeting mid-range users and offering a higher cost-performance ratio.

Power supply units for industrial computer applications:

- **Industrial PC/Flex12V Gold series:** A 300W output product suitable for DVR digital surveillance systems, POS, and industrial-grade computer power supplies. It meets the 80 Plus® Gold efficiency standard and the EuP Lot 6 2013 Standby efficiency requirements, with a fully modular plug-and-play output wire design, providing products with flexible mechanical compatibility, meeting diverse wire requirements of customers, and offering highly efficient and stable products with a DC to DC voltage conversion design.
- **Industrial PC/Flex12V Platinum Series:** Offering 550-650W outputs, suitable for applications like DVR digital surveillance systems, NAS network storage systems, POS, and industri-

al-grade computer power supplies. Complying with the 80 Plus® Platinum efficiency and EuP Lot 6 2013 Standby efficiency standards, this series features a fully modular cable design for enhanced mechanical compatibility and flexibility to meet diverse cabling needs of customers, combined with a DC to DC voltage conversion design for high efficiency and stability.

PC Peripheral Components:

MAXFlow is a patented fan design by our company for computer cases. It offers a magnetic connection method to string multiple fans together, simplifying airflow and air pressure, offering superior cooling solutions for computer cases.

Note: 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.

3.1.2.2 Services

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>.
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>
- Actively participate in physical exhibitions to provide on-site product demonstrations and exchange user experience insights.

GAMFORCE

廠商技術課程

Seasonic 50 YEARS

OPTISINK™

全新高效導熱技術
IC與散熱模組深度整合
大幅提升熱傳導效率

線路空間釋放 導熱係數提升

48% **8倍**

At the bottom of the advertisement, there is a row of logos for various partner companies including ASUS, MSI, Gigabyte, and others.

3.1.3 Production Volume and Production Value by Product Category

Year	2022		2023		2024		2025	
Product	Output (thousand units)	Output Value (thousand NTD)	Output (thousand units)	Output Value (thousand NTD)	Output (thousand units)	Output Value (thousand NTD)	Output (thousand units)	Output Value (thousand NTD)
Power Supplies	774	1,073,758	1,017	1,499,000	505	697,747	779	1,274,758
Total	774	1,073,758	1,017	1,499,000	505	697,747	779	1,274,758

3.1.4 Operating Revenue and Proportion by Product Category

Year	2022		2023		2024		2025	
Product	Amount (thousand NTD)	%	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%	2,762,871	99.66%
Other	70,484	2.76%	62,552	1.88%	33,544	1.66%	9,540	0.34%
Total	2,554,842	100.00%	3,333,190	100.00%	2,021,441	100.00%	2,772,411	100.00%

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

3.1.5 Sales Amounts and Percentages by Major Region

Year		2022		2023		2024		2025	
Sales region		Amount (thousand NTD)	%	Amount (thousand NTD)	%	Amount (thousand NTD)	%	Amount (thousand NTD)	%
Taiwan		152,226	5.96%	181,618	5.45%	169,875	8.40%	227,425	8.20%
Export	America	413,572	16.19%	914,771	27.44%	484,265	23.96%	566,141	20.42%
	Europe	364,117	14.25%	951,199	28.54%	559,243	27.67%	887,500	32.01%
	Asia	1,609,531	63.00%	1,263,216	37.90%	790,742	39.12%	1,063,611	38.37%
	Other	15,396	0.60%	22,386	0.67%	17,316	0.85%	27,734	1.00%
	Subtotal	2,402,616	94.04%	3,151,572	94.55%	1,851,566	91.60%	2,544,986	91.8%
Total		2,554,842	100.00%	3,333,190	100.00%	2,021,441	100.00%	2,772,411	100.00

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

3.1.6 R&D Talent Development Mechanism

Sea Sonic Electronics has established its R&D base in Taiwan and founded the Dongguan R&D Engineering Center in 2024 to recruit outstanding R&D talent from both sides of the Taiwan Strait while actively cultivating a highly skilled and professional R&D team. By integrating internal and external training resources, the Company provides the following five development programs. In 2025, the average training hours for R&D personnel reached 54.4 hours, of which the average professional training course hours per person accounted for 27.8 hours. Compared with the average of 37.4 training hours in 2024, the average training hours for R&D personnel in 2025 further increased by 45.5%. 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.

Training Category	Course Description
Professional Training Courses	Provide diversified training courses covering professional skills, new technologies, and industry trends. 16.2% of these courses are delivered internally, and 83.8% are conducted by invited external experts, ensuring that our R&D team stays updated with the latest developments.
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.
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.
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.
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.

3.1.7 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 2025, the Company set a target of maintaining innovation and R&D expenditures at no less than the average R&D expenses of the previous three years. Actual R&D investment accounted for 3.04% of annual revenue in order to respond to future product demands and grow together with customers.

Research and development costs	2021	2022	2023	2024	2025
Percentage of Operating Revenue (%)	1.58%	2.32%	1.66%	4.45%	3.04%

3.1.7.1 2025 R&D Innovation Breakthroughs in the Industry

Patented OptiGuard™ and OptiSink™ 2.0 Power Neural System Technologies

Sea Sonic unveiled its OptiSink™ technology at COMPUTEX Taipei 2024, marking a major innovation in the Company's power supply circuit architecture and manufacturing processes. This design focuses on reorganizing the internal layout to enhance the heat dissipation performance of key components, thereby achieving higher power density while maintaining the same power output within a smaller power supply form factor. OptiSink™ technology further enhances component reliability and performance, which is crucial for today's demand for reduced resource waste and improved sustainability.

In 2025, we introduced the upgraded OptiSink™ 2.0 technology, which further optimizes the original OptiSink™ 1.0 circuit board layout. By utilizing a dual-layer thermal dissipation struc-



ture, the technology enhances the overall performance and reliability of power supply units and will be incorporated into the PRIME, FOCUS, and CORE series in the future.

OptiGuard™ is Sea Sonic's proprietary protection feature and serves as a key protection technology under the OptiTech™ platform. It provides graphics cards with an additional layer of protection. OptiGuard™ is capable of monitoring and detecting abnormal voltage and temperature operating conditions that may damage graphics cards and can immediately activate protection mechanisms to safeguard the power connector interface and the safety of the entire system. The technology will be incorporated into the PRIME series in the future.

Retail Power Supply Product Series:

Planning high-output wattage, high-efficiency series models, introducing new circuits and material applications, improving efficiency while increasing the output wattage of fanless models. The output configuration is a fully pluggable output module with a wireless backplane, which increases peak wattage output to comply with the latest intel specifications and supports the latest NVIDIA or AMD high-end graphics card platforms, providing e-sports players or special application users with more options. Newly developed models have introduced a solder paste process and adopted SMD (Surface Mount Device) technology, using soldering to secure MOS components onto aluminum heat sinks. This effectively reduces tolerance issues during the manufacturing process while simultaneously lowering labor costs and reducing defects caused by manual fastening, thereby improving yield rates and increasing production capacity. Compared with traditional manual fastening processes, this approach can save approximately 150 seconds of fastening labor time. Optimizing existing titanium/platinum and gold efficiency retail models, introducing new materials and manufacturing processes to improve production efficiency and process yield to reduce production costs, while optimizing product performance to meet the latest specifications requirements, offering consumers more cost-effective product choices.

OEM/ODM Retail Power Supply Product Series: New power platform designs offering greater product differentiation, unique design characteristics, and stronger price competitiveness compared with other OEM power supply manufacturers.

SI Power Product Series: Compliant with the latest Intel specifications, it has active PFC, platinum/gold efficiency, cost reduction, silent and highly reliable PC power, compatible with the latest environmental protection and energy-saving requirements of various countries, and integrates integrated design to improve production efficiency, aiming to meet the diverse industrial customer needs and expand the product market share.

3.1.7.2 Flagship Products

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. The Company continuously pursues new application scenarios to meet the growing demand for high-quality power solutions in an increasingly digitalized lifestyle, while enhancing product and service quality for end users and ensuring genuine customer satisfaction.

Sea Sonic Electronics provides timely and professional innovative solutions to meet the evolving demands of the IT industry and the expectations of diverse professional users. At the same time, we continue advancing innovative solutions aligned with market demand. While pursuing product excellence, Sea Sonic Electronics also actively responds to environmental protection policies. Since 2023, the Company has promoted digital product manuals through QR code links to electronic manuals. Currently, the PRIME, VERTEX, and FOCUS ATX3 series have removed cable usage manuals; the CORE ATX3 and G12 series have removed installation guides and multilingual printed manuals; the 12V-2×6 series has eliminated printed manuals entirely; and the MAXFlow series now prints QR codes directly on packaging boxes to replace printed manuals. In addition, the product manuals and quick installation guides for the PRIME, VERTEX, and FOCUS ATX 3 series have been reduced in size by approximately one-third, thereby reducing paper usage. The Company continues promoting environmental optimization measures, including reducing packaging material usage and increasing the use of recycled 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 introduced FSC-certified paper materials in December 2024, further implementing sustainable procurement and forest resource protection. In 2025, the coverage rate of green packaging materials for the Group's self-owned brands reached 56.7%, demonstrating the tangible effectiveness of these initiatives.

Prime Enterprise Series Power Supply Units

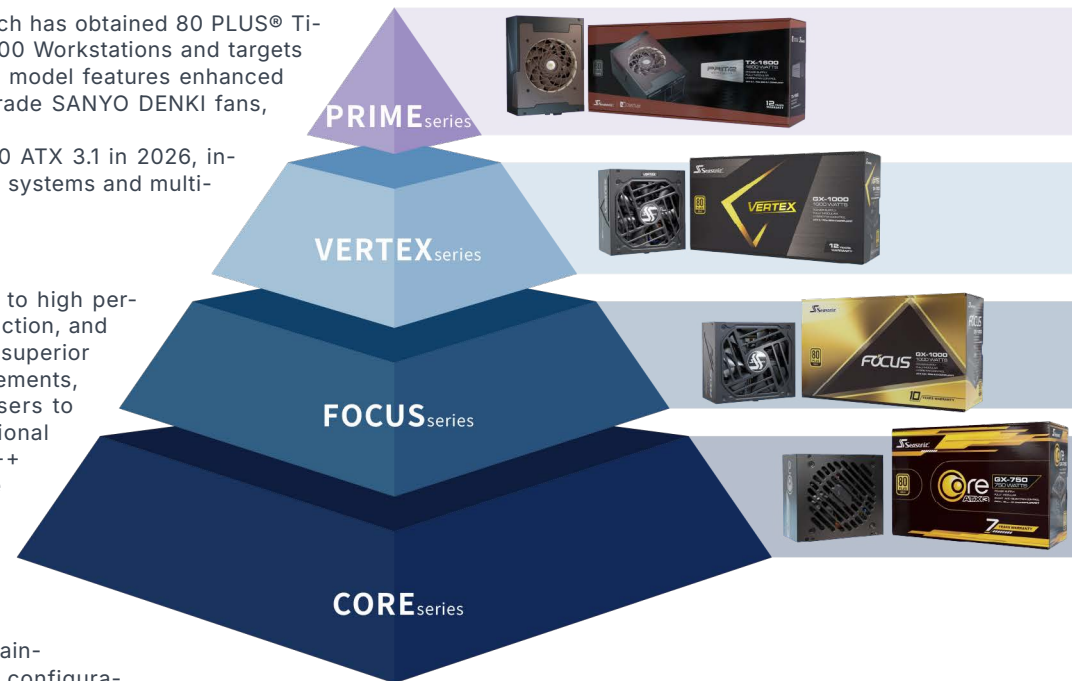
The first flagship model in the Prime Enterprise series is the PRIME TX-1600 NV, which has obtained 80 PLUS® Titanium efficiency certification. The product was primarily developed to support GB300 Workstations and targets AI computing, multi-GPU, and long-duration high-load workstation applications. The model features enhanced EMI performance, has passed EDPP certification, and is equipped with industrial-grade SANYO DENKI fans, delivering more stable, reliable, and durable power performance. Building upon this foundation, Sea Sonic further plans to launch the PRIME PX-3200 ATX 3.1 in 2026, increasing output capacity to 3200W to meet the demands of higher-end AI computing systems and multi-GPU platforms.

FOCUS New Series Power Supply Units

The FOCUS new series continues Sea Sonic Electronics' longstanding commitment to high performance and high stability, while further upgrading thermal performance, noise reduction, and operational safety to achieve more precise thermal control, lower noise levels, and superior overall cooling performance. To support next-generation graphics card power requirements, the FOCUS new series adopts a dual-color 12V-2×6 16-pin connector, allowing users to visually confirm whether the connector is fully inserted, thereby improving operational safety. The FOCUS new series is equipped with high-quality 16AWG cables and H++ grade high-current-resistant alloy copper terminals, featuring low temperature rise and high conductivity characteristics. These features effectively improve power transmission stability and long-term reliability, providing a more dependable power foundation for high-performance systems.

CORE Series Power Supply Units

The CORE series is one of Sea Sonic Electronics' key product lines targeting the mainstream market, delivering stable power output and support for mainstream system configurations. The products provide comprehensive protection functions and reliable quality to meet the power supply needs of gamers and everyday high-performance platforms.



3.1.8 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 21 new patent applications for innovative technologies in 2025. Going forward, the Company will continue promoting the patenting and commercialization of its R&D results, while allocating an annual budget for patent deployment and expansion in order to enhance product competitiveness.

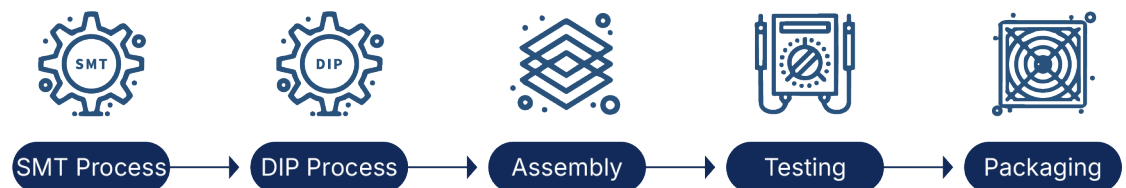
3.2 Product Quality Management

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. All product specifications comply with CE, CISPR32 and 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 EA3C 037/2016 standards, and have obtained multiple international safety certifications, including UL, cUL, VDE, TUV, cTUVus, FI, CCC, RCM, EAC, PSE, and CB certifications. Based on revenue calculations, 99.66% of Sea Sonic Electronics' products passed health and safety impact assessments.

3.2.1 Process Management

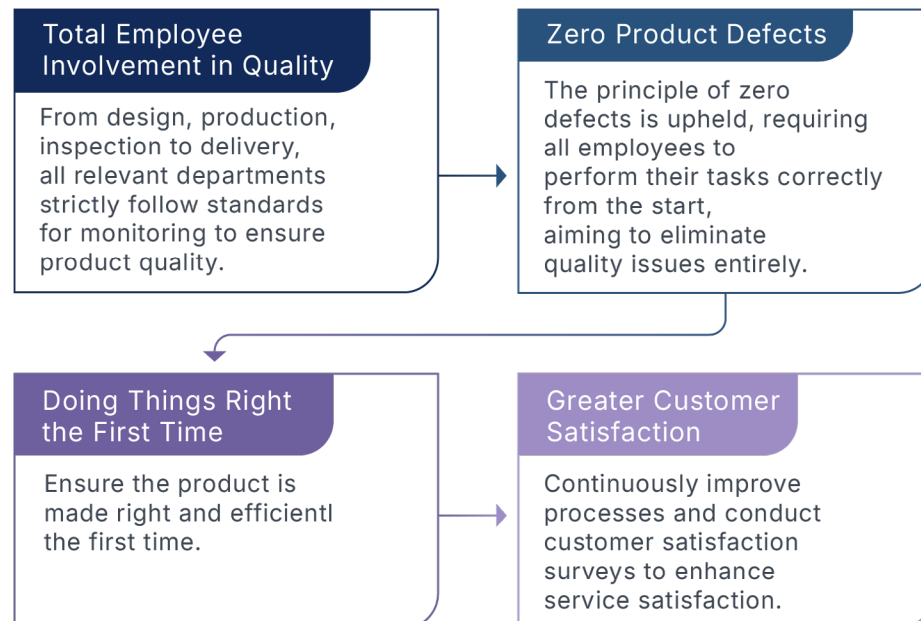
In recent years, Sea Sonic Electronics has gradually introduced numerous automation investments across production equipment, testing equipment, and IT infrastructure to reduce reliance on manual labor, simultaneously improving product quality. Efforts continue to simplify processes, lower costs, enhance product reliability, and incorporate more automated process control information systems to enable faster access to production information and improve process capabilities. Sea Sonic Dongguan 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 Electronics maintains control over product safety information, complies with product safety-related laws and regulations, and prevents product incidents. No product recalls occurred in 2025.



3.2.2 Customer satisfaction surveys

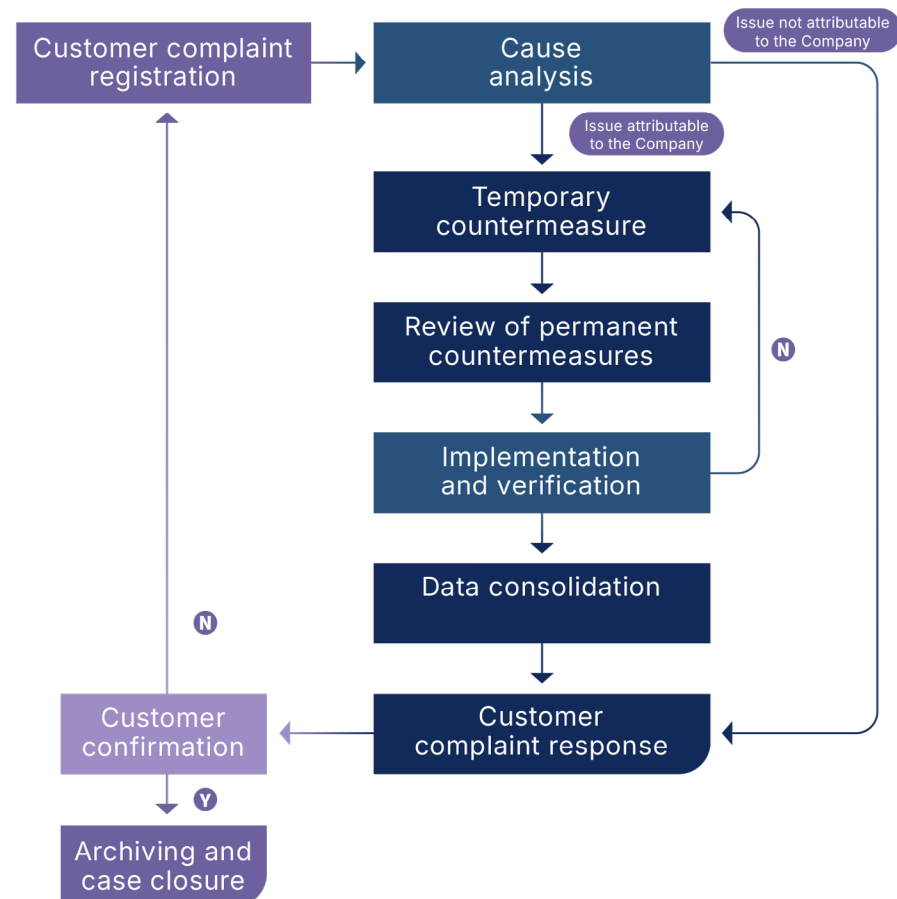
Sea Sonic Electronics upholds a quality policy centered on total employee involvement in quality management, zero product defects, doing things right the first time, and enhanced customer satisfaction. The Company emphasizes communication with customers, aiming to meet their expectations and needs through 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 2025 customer satisfaction survey, a total of 20 valid responses were collected. Overall customer satisfaction reached 92.62%, representing a decrease of 0.71% compared with 2024 and indicating a downward trend. Among the survey categories, customer satisfaction with customer service, product quality, and technical capabilities reached as high as 97.46%. Delivery lead time received the lowest satisfaction rating, and the Company will establish a dedicated improvement project to address this issue. Through this annual survey, the Company gains insight into brand positioning and adjusts customer satisfaction strategies accordingly, with the aim of enhancing service quality and customer satisfaction, thereby becoming a long-term partner trusted by customers.



3.2.3 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 2025, a total of 25 customer complaints were received, and 100% were responded to.



4.1	Industry Supply Chain	077
4.2	Supply Chain Management	079

SUSTAINABLE SUPPLY

4

4.1 Industry Supply Chain

4.1.1 Industry Overview

4.1.1.1 Current Status and Development of the Industry

The adoption of Intel/AMD new platforms and PCIe 5.1/ATX 3.1 standards is accelerating. Intel and AMD are set to launch new CPU platforms that may impose higher power and efficiency requirements on power supply units. In addition, graphics cards and SSDs using the PCIe 5.1 interface will become more widespread, while the ATX 3.1 power supply specification will also see broader adoption. Furthermore, NVIDIA RTX 5090/5080/5070/5060 graphics cards in 2025 are expected to drive a wave of upgrades for high-end power supplies. Coupled with demand from applications such as AI and edge computing, these developments have generated strong growth momentum for the power supply industry in recent years, driving power supply units toward higher wattage and higher efficiency standards, such as 80 PLUS® Platinum and Titanium certifications.

4.1.1.2 Industry Supply Chain Relationships

Upstream:

Suppliers of electronic components primarily include core material suppliers from Japan, the United States, and Taiwan, as well as related component manufacturers, distributors, and partner vendors in China. These suppliers and power supply manufacturers have formed a large industrial cluster in which all parties are closely interconnected and mutually supportive, making significant contributions to Taiwan's global leadership in the computer industry.

Stability of the semiconductor supply chain:

The stability of the global semiconductor supply chain continues to improve; however, geopolitical risks and potential trade restrictions may affect the relocation of manufacturing bases.

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:

Downstream customers mainly consist of computer system assemblers and brand vendors. As these customers possess strong market influence, close collaboration with them is essential in order to understand market demand and technology trends, including specifications for motherboards, graphics cards, and other peripheral products, all of which are closely related to power supply units.

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.

4.1.2 Future Outlook and Challenges

(1) Development trends

- **AI server power management:**
The importance of AI servers was already emphasized in 2025. Looking ahead to 2026, demand for AI and Edge Computing applications is expected to strengthen, driving increased computing power requirements for high-end graphics cards and, in turn, boosting demand for power supply units.
- **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

- **Component shortage issues:**
For example, the application of semiconductor parts is increasing, and some semiconductor parts are looking at delivery times of over 30 weeks. The shortage of container ships and port congestion has been relieved, but global economic downturns and inflation issues are uncontrollable variables.
- **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 Electronics establishes a strong brand image with its environmentally friendly, energy-saving green initiatives and product reliability, positioning itself away from competitors' low-price strategies.
- **Technology leadership:** Sea Sonic Electronics places strong emphasis on technology and R&D, with more than 50 years of accumulated development experience and product design capabilities superior to industry peers. The Company continuously enhances its technological expertise, maintaining a leading position in product design, performance, and efficiency, while continuing to develop power supply units that are quieter, more energy-efficient, and more environmentally friendly.
- **High-end market positioning:** Sea Sonic Electronics focuses on the high-end power supply market. Its self-owned brand products enjoy a strong reputation within the industry, while its OEM/ODM business further expands revenue sources.
- **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

4.2.1 Supply 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, in procurement activities, we place particular emphasis on six supplier evaluation indicators: Technology, Quality, Responsiveness, Delivery, Cost, and Energy Saving, collectively referred to as TQRDCE. Beginning in 2025, the Group adopted the internationally recognized RBA management framework as the basis for supply chain management and partner codes of conduct, fulfilling the Company's responsibilities and obligations across the value chain.

For supplier environmental assessments, the following nine indicators are considered: (1) Has the supplier obtained ISO 14001 Environmental Management System certification? (2) Has the supplier obtained ISO 50001 Energy Management System certification? (3) Has the supplier conducted ISO 14064 greenhouse gas inventory verification? (4) Has the supplier conducted ISO 14067 product carbon footprint assessment? (5) Are electricity-saving systems equipped with data monitoring and power allocation mechanisms? (6) Do they have systems for recycling water resources and wastewater treatment, with effective reuse of treated water? (7) Are recycled materials used in manufacturing raw materials? (8) Do they engage in activities like transport energy saving, office energy saving, and green consumption to promote energy conservation and emission reduction? (9) Do they provide a declaration of restricted use of hazardous substances?

For social responsibility, the following six indicators are considered: (1) Compliance with applicable regulations prohibiting child labor employment. (2) Compliance with current laws and prevention of any inhumane treatment. (3) Provision of a safe and healthy working environment to prevent occupational accidents. (4) Provision of a declaration of metal conflict-free. (5) Provision of a "Responsible Business Alliance (RBA) Code of Conduct Compliance Declaration." (6) Provision of a "Supplier Code of Conduct."

Through the above environmental and social assessment indicators, Sea Sonic Electronics has incorporated sustainability topics such as energy management, water resource usage, and recycled materials into its supplier management mechanisms, encouraging supply chain partners to implement ESG sustainable development practices, promote green supply chain objectives, and strengthen the overall competitiveness of the supply chain.

Sea Sonic Electronics' primary suppliers are categorized into five main types: raw material suppliers, machinery and equipment manufacturers, waste disposal 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 major raw material suppliers involved in product manufacturing, the Company has established supplier management procedures with reference to international green procurement requirements and supervises suppliers' ESG-related risks in accordance with the ISO 9001:2018 Quality Management System. These include hazardous substance restriction compliance declarations, conflict minerals declarations, and Responsible Business Alliance (RBA) Code of Conduct compliance statements, ensuring that all products comply with international environmental regulations 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.

TQRDCE

TECHNOLOGY



QUALITY



RESPONSIVENESS



DELIVERY



COST



ENERGY SAVING



4.2.1.1 Conflict Minerals Due Diligence

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 2025, 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 2025, Dongguan Seasonic’s main raw material suppliers totaled 139, including 45 Taiwanese and 94 Chinese suppliers.

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 avoid risks such as insufficient production capacity and reduce U.S. tariff costs, the Company added a contract manufacturing facility in the Philippines in 2024. Going forward, the Company will continue seeking new high-quality supply chain partners and gradually increase local procurement volumes, continuously strengthening Sea Sonic Electronics’ key advantages in its global procurement strategy.

4.2.1.2 Supplier Screening Mechanism

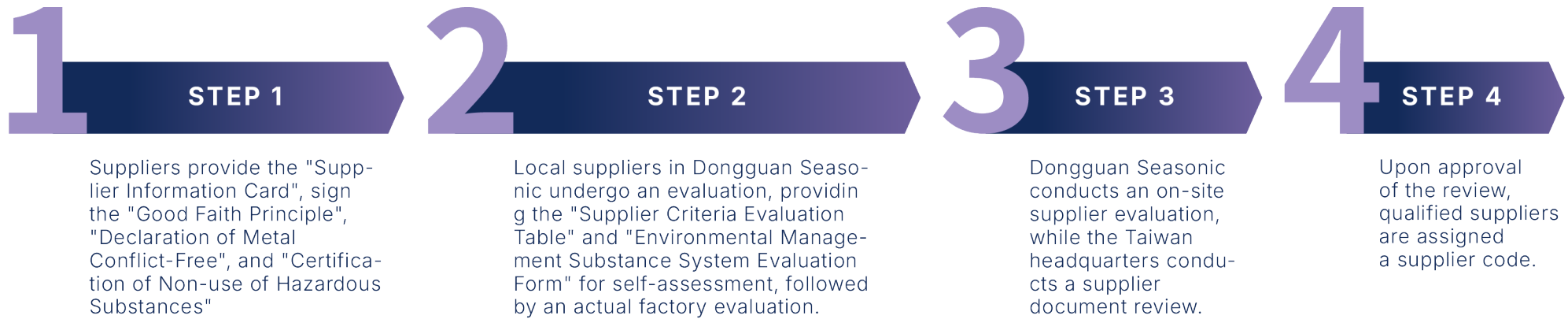
When new suppliers are required for raw materials or outsourced processing products, the procurement unit identifies suitable suppliers based on the requesting unit’s needs and requires suppliers to provide a “Supplier Information Sheet,” “Integrity Clause,” “Conflict Minerals Declaration,” “Hazardous Substance Restriction Compliance Declaration,” and “Responsible Business Alliance (RBA) Code of Conduct Compliance Declaration.” After passing the review process, suppliers — except those meeting special registration exemption criteria — are also subject to on-site factory audits and evaluation procedures.

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
	Responsible Business Alliance (RBA) Code of Conduct Compliance Declaration	NA ^{Note}	V
	Supplier Code of Conduct	NA ^{Note}	V
On-site Review	Supplier Criteria Evaluation Table	NA	V
	Environmental Management Substance System Evaluation Form	NA	V
	Supplier CSR Audit Checklist	NA ^{Note}	V

Note: Applicable to suppliers providing products or services to facilities where the Company has implemented RBA management practices (such as Dongguan Seasonic) and to key suppliers shared with the Taiwan headquarters.

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:



In 2025, 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 2025, a total of 18 new raw material suppliers were added, including 4 in Taiwan and 14 in China, primarily to expand the network of high-quality material supply chain partners. This was intended to avoid supply disruption risks, such as production suspension by single suppliers and regional policy changes, through the proactive development of backup suppliers. In 2025, 100% of suppliers passed the environmental and social screening mechanisms.

To ensure the stability of raw material supply, Sea Sonic Electronics evaluates suppliers with existing business relationships in accordance with the supplier TQRDCE evaluation system. Suppliers are assessed based on the following six principles: technology, quality, responsiveness, delivery, cost, environmental protection and energy saving, and social aspects, in order to select suppliers that meet customer requirements and possess strong competitiveness.

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

4.2.2.1 Supplier Audits

Each year, Sea Sonic Electronics verifies the actual operational conditions of all major material suppliers in accordance with the "Annual Supplier Audit Plan," "Supplier Evaluation Criteria Form," "Environmental Management Substance System Evaluation Form," "Supplier Audit Deficiency Report," "Annual TQRDCE Score Summary Table," and "Supplier CSR Audit Checklist," thereby minimizing risks related to the environment, human rights, labor, and other related areas.

Audit Items at Taiwan Headquarters and Dongguan Seasonic:

Audit Items	Taiwan Headquarters	Dongguan Seasonic
Annual Supplier Criteria Evaluation Table	NA	✓
Environmental Management Substance System Evaluation Form	NA	✓
Supplier CSR Audit Checklist	NA ^{Note}	✓
Supplier Audit Deficiency List	NA	✓
Annual TQRDCE Score Summary	✓	✓

Note: Applicable to suppliers providing products or services to facilities where the Company has implemented RBA management practices (such as Dongguan Seasonic) and to key suppliers shared with the Taiwan headquarters.

In 2025, Dongguan Seasonic conducted on-site audits of 29 suppliers, while the Taiwan headquarters conducted document review audits of 6 suppliers, for a total of 35 audited suppliers. Suppliers rated Grade C or above were classified as qualified suppliers. Suppliers receiving Grade D or E audit results were classified as unqualified and required to undergo corrective guidance and improvement measures, followed by a re-audit one month later to implement the PDCA management cycle. If suppliers still failed to meet requirements after re-evaluation, their qualified supplier status would be revoked and business transactions terminated through the implementation of an exit mechanism in order to maintain the Company's service quality.

Audit Grading Criteria:

- A Grade: 91-100 points
- B Grade: 81-90 points
- C Grade: 71-80 points
- D Grade: 61-70 points
- E Grade: 60 or below

Based on the audit results, all 35 suppliers scored above 81 points this year and were deemed qualified. There were 27 'A' grade suppliers, including 2 from the Taiwan Headquarters and 25 from Dongguan Seasonic, and 8 'B' grade suppliers, with 4 from Taiwan Headquarters and 4 from Dongguan Seasonic, achieving a 100% qualification rate. All audited suppliers rectified deficiencies within the specified deadline, with no suppliers classified as unqualified. Suppliers under audit had to complete or submit improvement plans within the improvement period. This year, there were 19 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.

4.2.2.2 Supplier Conference

Sea Sonic Electronics convenes a supplier conference once every two years. In 2025, conferences were held at Dongguan Seasonic in January and December, with a total of 53 supplier partner participants in attendance. The agenda includes:

- Sea Sonic Electronics 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.
- Sea Sonic Electronics policy communication: 2025 review and 2026 outlook.
- 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.



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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

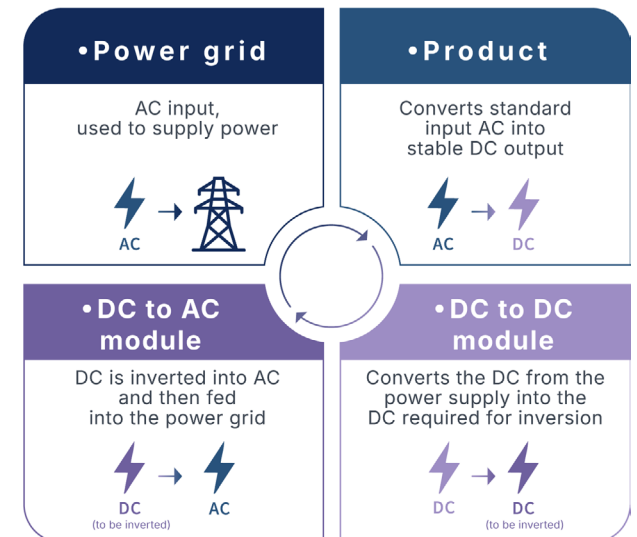
Sea Sonic Electronics' energy intensity in 2025 was 2.19, representing a 34.63% decrease compared with the 2024 energy intensity of 3.35. The primary reason for this improvement was the implementation of the aging rack energy recovery ESG optimization project at the Dongguan facility, which demonstrated significant energy-saving and carbon reduction benefits. The Company's energy usage mainly consists of purchased electricity, gasoline, and diesel fuel. Purchased electricity accounted for approximately 97% of the Group's total energy consumption, while gasoline and diesel together accounted for 3%. Total energy consumption in 2025 was 6,078 GJ, representing a 10.29% decrease compared with 6,775 GJ in 2024. For future energy-saving planning, the Company will continue implementing energy-saving policies, regulatory standards, and related regulations, formulate energy efficiency improvement plans, promote energy conservation and carbon reduction initiatives, and enhance energy utilization efficiency. Maintaining the Group's energy intensity below 2.5 has been established as the short-, medium-, and long-term management target.

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. Dongguan Seasonic obtained ISO 50001:2018 Energy Management System certification in 2024, further strengthening its energy management system and ensuring the effective long-term operation of energy-saving management mechanisms. From 2024 to 2027, the Company is implementing the "Aging Rack Energy Recovery ESG Optimization Project," gradually replacing traditional load equipment with ESR energy-saving equipment equipped with energy recovery functions.

This equipment converts electrical energy originally dissipated during the aging test process into alternating current through inverter technology and feeds it back into the factory power system for reuse, thereby improving energy efficiency and reducing carbon emissions. Based on one aging rack system (192 panels per unit), the total recovered electricity in 2025 reached 236,751.60 kWh. Using the energy conversion factor of 1 kWh = 0.1229 kgce, this is equivalent to saving approximately 29,096.77 kgce of standard coal. Based on an average electricity price of approximately NT\$4.33 per kWh, annual electricity cost savings are estimated at approximately NT\$1.03 million, demonstrating tangible energy-saving and carbon reduction benefits.

Energy Recovery System Architecture Diagram



Energy Usage from 2022-2025 across the Group

Region	Energy Types	Units	2022	2023	2024	2025
Consolidated Financial State- ment Scope	Electricity	kWh	1,939,373	2,311,211	1,829,261	1,637,304
		GJ	6,982	8,320	6,585	5,894
	Gasoline	Liters	8,691	6,466	5,319	5,091
		GJ	277	206	170	163
	Diesel	Liters	-	620	457	572
		GJ	-	22	20	21
Total		GJ	7,259	8,548	6,775	6,078

Item	Units	2022	2023	2024	2025
Group Energy Intensity	Megajoules per million NT\$ revenue	2.84	2.56	3.35	2.19

Note 1:Base year 2021 Group total energy consumption: 11,934; energy intensity: 2.38.

Note 2:Disclosure boundary: Consistent with the scope of consolidated financial statements.

Note 3: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 7,520 kcal/L. Energy usage is multiplied by unit calorific value for conversion, calculating energy consumption.

Gasoline: Taiwan = 0.031464 GJ/L; Mainland China = 0.03189 GJ/L; USA = 0.031246 GJ/L; Europe = 0.032168 GJ/L

Diesel: Europe = 0.036288 GJ/L

5.1.3 Energy-saving measures

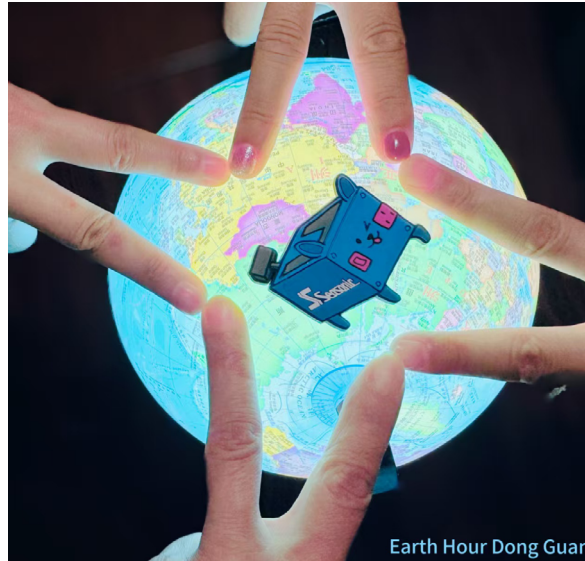
We carry out energy-saving measures through daily management. In the sustainable development blueprint of our company, we continuously seek innovative solutions to achieve the goal of energy conservation and consumption reduction. At the Taiwan headquarters, in response to the energy management needs 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 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 regarded as one of Sea Sonic Electronics' important stakeholders. On March 22, 2025, the Taiwan headquarters and Dongguan subsidiary encouraged employees to participate in the "Earth Hour" lights-off campaign initiated by the World Wide Fund for Nature (WWF) in 2007. This globally recognized environmental protection movement calls on people to switch off lighting and other electrical equipment to support energy conservation and carbon reduction for the planet.



Earth Hour—Switch off and Give an Hour for Earth



Earth Hour Dong Guan



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

Installation of window insulation film in offices	To reduce the long-term high-load operation of the inverter air conditioning system and minimize rapid increases in indoor temperature, heat-insulating window film with a heat insulation rate of 79% was installed in 2024. In 2025, the Company continued maintaining the effectiveness of this energy-saving measure. The operational load of the air conditioning system remained stable, helping reduce electricity consumption while improving office environmental comfort.
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.
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).

產品數據

品名	可見光透光度 (%)	外光透光度 (%)	紫外線阻隔率 (%)	太陽能阻隔率 (%)
SH20	16	58	>99	79

產品特色

- 以主動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
- 高隔熱性及美國原廠保證，品質穩定有保證
- 抗UV，免於陽光曝曬及有害紫外線
- 適用於商業辦公大樓等公共建築、住宅、玻璃牆面及工廠廠房等建築物。

Installation of heat insulation film on office windows

Addition of drop ceiling circulation fans

Air conditioning temperature management and implementation of operation schedule control

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

5.1.3.2 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. - A total of 311 units were replaced in 2021, 160 units in 2022, 258 units in 2023, 194 units in 2024, and 286 units in 2025.
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. - A total of 15 units were replaced from 2021 to 2023, with 22 units replaced in 2024 and 1 unit replaced in 2025. - All new equipment has obtained China's energy-saving certification.
Electronic HR System	Dongguan Seasonic implemented an electronic HR system in 2024 to initiate green office practices. Internal approval processes can now be carried out paperlessly, reducing resource consumption. In 2025, the Company continued promoting system applications and process optimization to reduce the need for printed paper documents, thereby lowering paper and consumables usage while improving administrative efficiency and implementing energy conservation, carbon reduction, and resource recycling practices.
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 Water Resource Management

5.2.1 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 reduction of water resources, we continue promoting the concepts and knowledge of "water conservation" to employees, reminding them to cherish water resources and jointly contribute to global environmental protection efforts. Using 2022 as the base year, we established a target of reducing water consumption by 1%. Total water withdrawal in 2025 was 14.84 million liters, representing an increase of approximately 2.7% compared with 14.45 million liters in 2022. The increase was mainly attributable to the growth in personnel at the Taiwan headquarters and Dongguan headquarters, as well as the addition of kitchen facilities in Dongguan.

However, based on revenue calculations, water withdrawal intensity decreased from 0.0057 million liters per million in revenue in 2022 to 0.0054 million liters per million in revenue in 2025, representing a decrease of approximately 5.3%. This demonstrates that the Company continues improving water resource utilization efficiency while achieving operational growth.

Going forward, the Company will continue promoting water-saving management measures and reducing overall water demand through equipment optimization and employee water conservation awareness initiatives, gradually progressing toward its water reduction targets.

Type	Water Source	Region	Units	2022	2023	2024	2025
Third-party water supply	Tap water	Taiwan	Million liters	1.29	1.28	1.22	1.36
		China		13.16	13.04	11.76	13.48
Total				14.45	14.32	12.97	14.84
Water Consumption Intensity			Million liters / million in revenue	0.0057	0.0043	0.0064	0.0054

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

Note 2: Taiwan includes Sea Sonic Electronics Taiwan Headquarters and excludes Sea Sonic Energy.

Note 3: China includes Dongguan Seasonic and Shenzhen Energy Power Electronics Co., Ltd.

Note 4: The European subsidiary adopts a remote working model and does not operate physical business locations; therefore, no direct water usage is involved. During the reporting period, the U.S. subsidiary did not use tap water or other water withdrawal sources, and therefore no related water usage data was disclosed.

5.3 Waste Management

5.3.1 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 2025, both the Taiwan headquarters and Dongguan Seasonic had no environmental violations that resulted in penalties.

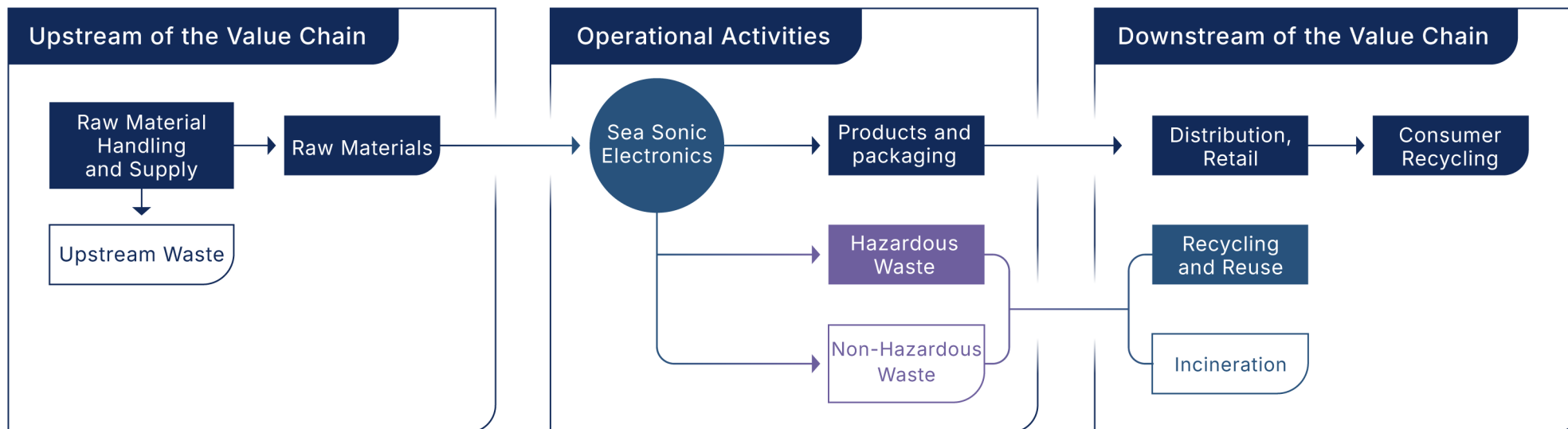
Sea Sonic Electronics manages and controls business waste according to its characteristics, with waste generated primarily at Dongguan Seasonic categorized into general waste, recyclable waste, and hazardous waste. Different colored bins are placed within the facility for waste segregation: gray bins 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.

Value Chain Stages	Upstream	Manufacturing	Downstream
Evaluation Item	Raw Material Procurement	Product and Packaging	Waste Disposal Institution
Implementation Methods	• Use TQRDCE to manage suppliers. • Conduct surveys for RoHS restricted substances. • Avoid the use of conflict minerals. • Increase the proportion of local procurement and production to reduce transportation costs.	• 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	• 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



5.3.2 Waste Disposal Statistics

In 2025, the total waste weight for Sea Sonic Electronics was 77.72 tons, of which 70.57 tons were transferred for disposal, accounting for 90.80%, and 7.15 tons were directly disposed of, accounting for 9.20%. The total weight of hazardous business waste was 2.01 tons, and non-hazardous business waste was 75.71 tons. In terms of total waste generation intensity per unit of revenue, the figure was 0.02804 in 2025, representing a decrease of 0.01732 compared with 2024.

Year	2022	2023	2024	2025
NT\$ million revenue	2,555	3,333	2,021	2,772
Waste intensity (tons per million in revenue)	0.01774	0.02119	0.04536	0.02804

Note: Waste weight statistics collection began in 2022, while electronic waste weight statistics collection began in 2023.

5.3.2.1 Total Hazardous Waste

Year	Sites	Onsite Disposal			Offsite Disposal			Total Amount (Unit: Tons)
		Waste diverted from disposal		Direct Disposal	Waste diverted from disposal		Direct Disposal	
		Recycling and Reuse	Waste Heat Recovery	Incineration	Recycling and Reuse	Waste Heat 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
2025	Taiwan	-	-	-	1.40	-	-	1.40
	Dongguan Seasonic	-	-	-	0.01	-	0.60	0.61

5.3.2.2 Total Non-Hazardous Waste

Year	Sites	Onsite Disposal			Offsite Disposal			Total Amount (Unit: Tons)
		Waste diverted from disposal		Direct Disposal	Waste diverted from disposal		Direct Disposal	
		Recycling and Reuse	Waste Heat Recovery	Incineration	Recycling and Reuse	Waste Heat 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	-	-	-	2.06	0.80	-	2.86
	Dongguan Seasonic	-	-	-	84.11	-	-	84.11
2025	Taiwan	-	-	-	1.20	3.87	-	5.07
	Dongguan Seasonic	-	-	-	64.09	-	6.55	70.64

5.3.2.3 Total Waste

Year	Sites	Onsite Disposal			Offsite Disposal			Total Amount (Unit: Tons)
		Waste diverted from disposal		Direct Disposal	Waste diverted from disposal		Direct Disposal	
		Recycling and Reuse	Waste Heat Recovery	Incineration	Recycling and Reuse	Waste Heat 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	-	-	-	6.08	0.80	-	6.88
	Dongguan Seasonic	-	-	-	84.20	-	0.60	84.80
	Total	-	-	-	90.28	0.80	0.60	91.69
2025	Taiwan	-	-	-	2.60	3.87	-	6.47
	Dongguan Seasonic	-	-	-	64.10	-	7.15	71.25
	Total	-	-	-	66.70	3.87	7.15	77.72

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

Note 2:"Onsite" refers to within the premises of Sea Sonic Electronics factories.

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:Data collection for heat recovery from the Taiwan headquarters began in 2023.

5.3.3 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. Based on the concept of environmental protection, Sea Sonic Electronics has promoted the reuse of materials without compromising product quality and safety in order to reduce material resource consumption since 2022. Since 2022, Dongguan Seasonic has recycled blister packaging, empty boxes, and pallets for suppliers to reuse. Based on the total recycled volume in 2025 and estimated using the average procurement unit price in 2025, the annual savings amounted to approximately NT\$8 million. In addition to increasing resource reuse rates, these measures also reduce waste disposal expenses and waste recycling volumes, enable more effective utilization of Earth's resources, and lower operating costs for both parties, thereby creating a win-win outcome.

Annual Turnover Total

Unit: Pieces

Recycling Items	2022	2023	2024	2025
Blisters	43,108	73,580	28,590	58,208
empty box	66,144	94,276	25,932	46,904
Pallets	4,576	6,344	2,624	4,474

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CLIMATE ACTIONS



Sea Sonic Electronics Co., Ltd. was established in September 1975 and is headquartered in Taipei City. The Company specializes in the manufacturing and sales of switching power supplies (SPS). These power supply units are primarily used in desktop computers, industrial computers, servers, and communication equipment, converting alternating current into direct current to provide stable power for such devices. Sea Sonic Electronics markets its products under its own "Seasonic" brand and is the world's first power supply manufacturer to obtain the U.S. 80 PLUS® energy efficiency certification. Within Taiwan's computer and peripheral equipment industry structure, Sea Sonic's power supply products occupy an upstream position, while within the power supply industry structure, the Company is positioned in the mid-to-lower stream segment.

In 2025, Sea Sonic Electronics prepared this report in accordance with the Regulations Governing Information to be Published in Annual Reports of Public Companies and the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards (hereinafter referred to as the "IFRS Sustainability Disclosure Standards") recognized and issued by the Financial Supervisory Commission (hereinafter referred to as the "FSC"). The report also references Industry-based Application Guidance Volume 49, "Electrical & Electronic Equipment," applicable to the Company's industry sector. This content was reviewed and approved by the Board of Directors on November 12, 2025.

6.1 Governance

The Company's Board of Directors consists of seven members, including three independent directors, and is chaired by the Chairman of the Board. The Board of Directors bears ultimate oversight responsibility for the climate-related risks and opportunities of the consolidated Company. Such oversight includes how the Company responds to the impact of climate change on its business model and how it strengthens the effectiveness of the Company's climate-related risk management mechanisms. In 2021, the Board of Directors established the first Sustainability Committee under its authority. The second Sustainability Committee in 2023 (term of office: June 14, 2023 to June 13, 2026) is convened by an independent director and is authorized to oversee sustainability issues, formulate material topic strategies, and manage risks. Climate-related risks and opportunities have been incorporated into the Company's overall risk management framework and are evaluated at least once annually, with annual implementation results reported to the Board of Directors.

6.1.1 Governance and Management Framework for Climate-Related Risks and Opportunities

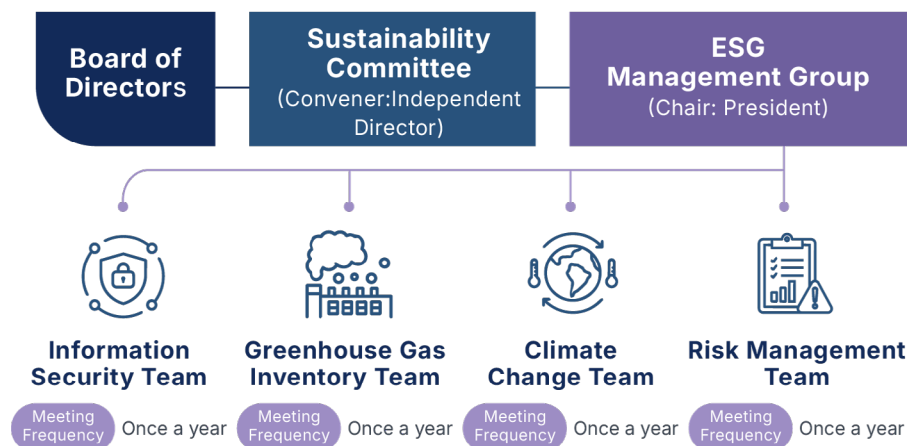
Sea Sonic Electronics established the ESG Management Group under the Sustainability Committee, chaired by the President and divided according to functions and responsibilities into four execution teams: the Information Security Team, Climate Change Team, Greenhouse Gas Inventory Team, and Risk Management Team. Each team is composed of senior managers from the Company, with one designated manager serving as team leader to coordinate and promote ESG-related initiatives.

The identification and management of climate-related risks and opportunities are conducted by the Climate Change Team based on issues that may arise within the scope of its operations. The team regularly identifies climate-related risks and opportunities each year, taking into consideration the scope and nature of impacts, assessing short-, medium-, and long-term impacts, as well as affected operating locations. Action plans are then formulated for the identified climate-related issues, and the Chairman of the ESG Management Group reports to the Board of Directors at least once annually.

A total of one meeting was convened in 2025. The implementation status of annual climate-related risk and opportunity management is described as follows:

- When making decisions regarding material transactions, the Board of Directors has taken into consideration the recommendations of the Sustainability Committee and incorporated climate-related risks and opportunities into the decision-making process.
- Identification of climate-related risks and opportunities, scenario analysis, and implementation effectiveness of various plans: In October 2025, the Company initiated the identification of climate-related risks and opportunities and conducted scenario analysis, with performance tracking scheduled for review by the Board of Directors in the following year.
- Annual climate change report submitted to the Board of Directors: November 12, 2025.
- At present, the Company has not incorporated climate-related risk and opportunity-related performance indicators into the compensation policy for Board members.

Sea Sonic Electronics Sustainability Governance Structure



Members: All first-level department heads of the Company

6.1.2 Skills and Professional Capability Development for Climate-Related Risks and Opportunities

Among the seven members of the Company's Board of Directors, each possesses practical experience and expertise related to risk management and environmental sustainability. During the current year, the independent directors responsible for overseeing sustainability-related risks and opportunities completed three hours of sustainability-related training courses and passed the related assessment examinations. On average, directors completed two hours of ESG-related training courses, with sustainability-related courses accounting for approximately 30% of total director training hours, ensuring that directors possess sufficient professional expertise and skills to make material decisions related to climate risks and opportunities.

Please refer to the table below for the distribution of directors' professional competencies:

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, YUN-CHI	Chairman	●	●	●	●	●	●		●	●
CHANG, HSIU-CHENG	Director	●	●	●	●	●	●		●	●
CHANG, DUN-KAI	Director	●		●	●	●			●	●
LIN, YAO-CHIN	Director		●	●	●			●	●	●
LIN, CHING-CHING	Independent Director	●	●	●	●				●	●
HUANG, CHIN-HSIANG	Independent Director	●	●	●	●				●	●
KAO, CHIH-TING	Independent Director		●	●	●	●			●	●

6.2 Strategy

6.2.1 Identification of Climate Change Risks and Opportunities

Sea Sonic Electronics, through the Climate Change Team established under the “ESG Management Group,” identified climate-related risks and opportunities that could reasonably be expected to affect the Company’s operational outlook based on the disclosure topics set forth in Volume 49, “Electrical & Electronic Equipment,” of the Industry-based Implementation Guidance attached to the IFRS Sustainability Disclosure Standard S2, while also taking applicability into consideration. Following internal discussions, the team confirmed that the applicable disclosure topics include “Energy Management” and “Product Lifecycle Management.”

With respect to the “Energy Management” disclosure topic, considering investors’ and customers’ demand for carbon emission disclosures, as well as the fact that the Company’s primary energy consumption source is purchased electricity, the Company will need to implement various energy-saving measures and invest in energy-efficient equipment in the future, resulting in increased related capital expenditures. Accordingly, the Company identified one transition risk, namely “Greenhouse Gas Emission Regulations and Carbon Fee Collection.” In addition, the adoption of new energy technologies may help reduce indirect emissions while also responding to customer expectations for low-carbon supply chains, thereby further strengthening market competitiveness. Following comprehensive evaluation by the team, one opportunity was identified: “Adoption of New Technologies for Energy Sources.”

Regarding the “Product Lifecycle Management” disclosure topic, energy efficiency certification standards (such as 80 PLUS and Cybenetics) periodically raise qualification thresholds every few years. The Company identified that if new products fail to maintain continuous R&D advancement, existing products may lose certification eligibility, potentially causing the Company to miss market entry opportunities and resulting in the risk of unsuccessful new product launches. Therefore, the Company identified “Failure to Invest in New Technologies” as a transition risk. On the other hand, in response to growing market demand for low-carbon products, the Company believes that actively developing environmentally friendly and energy-efficient products will help improve market acceptance and strengthen the Company’s competitive advantages. Accordingly, the Company identified one opportunity: “Development and/or Expansion of Low-Carbon Products and Services.”

In addition to the aforementioned disclosure topics, extreme weather events may cause damage or even complete destruction of corporate plants, equipment, and infrastructure, resulting in substantial property losses. Increasing exposure to extreme weather risks may also lead to higher insurance costs, thereby increasing corporate operating burdens.

Climate-related risks/opportunities and related financial considerations for the current year are as follows:

Category	Subcategory	Climate-Related Risk/Opportunity	Description of Climate-Related Risk/Opportunity	Net Revenue	Operating Expenses	Capital Expenditures	Current Assets	Non-Current Assets	Current Liabilities	Non-Current Liabilities	Other
Risks	Transition Risks	Greenhouse gas emission regulations and carbon fee collection	The imposition of carbon taxes or carbon fees: As countries implement carbon taxation mechanisms, if energy usage in manufacturing processes is not improved, increased costs associated with Scope 1 and Scope 2 direct emissions will result in higher operating expenses.		↑						
	Transition Risks	Unsuccessful investment in new technologies	Energy efficiency certification standards (such as 80 PLUS and Cybenetics) periodically raise qualification thresholds every few years. If companies fail to continue investing in R&D, existing products may lose certification eligibility, resulting in market share loss.	↓	↑			↓			
	Physical Risks	Typhoons, floods, and other extreme weather events	1.Factory shutdowns resulting in revenue decline 2.Damage to machinery and equipment resulting in property losses	↓ ↓	↑ ↑	↑ ↑					
Opportunities	Energy Sources	Use of new technologies	Implementing high-efficiency facilities, reducing high-energy-consuming equipment, decreasing electricity usage	↑	↑	↑					
	Products and services	Development and/or expansion of low-carbon goods and services	The advantages of new technologies are leveraged to enhance product performance across various types to achieve market-scale low energy consumption.	↑	↑	↑					

Note: ↓ indicates negative financial impact / ↑ indicates positive financial impact

6.2.2 Climate-Related Risks and Opportunities That Could Reasonably Be Expected to Affect the Company's Outlook

Sea Sonic Electronics categorizes the expected occurrence periods of climate-related risks and opportunities into short-term, medium-term, and long-term horizons as follows:

Period	Definition	Connection with Strategic Decision-Making Planning Timeline
Short-term	Under 3 years 2026 to 2028	The Group's major decision-making planning cycle is generally reviewed and adjusted approximately every 2 years.
Medium- to long-term	More than 3 years and less than 5 years 2029 to 2030	The Group's strategic decisions generally demonstrate significant results within 5 years.
Long-term	More than 5 years and less than 10 years 2031 to 2035	The Group's strategic decisions generally demonstrate significant results within 10 years.

In addition to identifying climate-related risks and opportunities that may affect its operational sites and outlook, Sea Sonic Electronics further identifies the current and anticipated impacts of such risks and opportunities on the Group's business model and value chain:

Category	Climate-Related Risk/Opportunity	Impact Scope	Potential Impact Time Horizon	Impact on Business Model and Value Chain	
				Current	Anticipated
Risks	Greenhouse gas emission regulations and carbon fee collection	Taiwan, Dongguan, upstream value chain, downstream value chain	Medium-term, long-term	Sea Sonic Electronics: - Beginning in 2026, Taiwan will impose carbon fees on Scope 1 and Scope 2 emissions from the previous year for high carbon-emitting industries. Currently, the Taiwan headquarters has not been affected. - In response to greenhouse gas emission regulations and carbon fee systems, the Group proactively initiated greenhouse gas inventory verification and sustainability disclosures within the consolidated financial reporting scope beginning in 2021. - Dongguan: Obtained ISO 50001 Energy Management System certification in 2024 and introduced product carbon footprint assessments in 2025.	Sea Sonic Electronics: - Through its self-developed carbon management system, the Company generates Group energy data calculation reports to monitor energy usage conditions, identify emission hotspots, and evaluate possibilities for carbon reduction. - The Company continues implementing energy-saving improvements and maintaining energy-related equipment.
				Upstream of the value chain: At present, no mandatory government requirements have been imposed, and most suppliers have not yet planned product carbon footprint initiatives, resulting in relatively limited overall impact. Some suppliers have already begun promoting annual carbon reduction initiatives of approximately 1%.	Upstream of the value chain: In the future, suppliers are expected to accelerate the adoption of low-carbon strategies, such as replacing vehicles with electric vehicles, promoting energy-saving initiatives, and achieving an average carbon reduction target of nearly 30% by 2030 in accordance with Group plans, while continuing to target annual electricity-saving and carbon reduction improvements of approximately 1%.
				Downstream of the value chain: Most downstream brand customers have already established carbon reduction targets and adopted energy-saving operational strategies, while also requiring supply chains to provide higher-efficiency and lower-carbon products. As carbon fees are introduced, increased electricity costs for downstream customers will lead them to place greater emphasis on adopting high-efficiency power supplies in order to reduce overall emissions and operating costs. Overall, low-carbon policies are expected to increase market demand for high-efficiency power supply products; however, the specific impact on current-year revenue still requires ongoing evaluation.	Downstream of the value chain: Most major downstream brand customers and OEM manufacturers have already committed to achieving net-zero emissions by 2050. In the future, they will require supply chains to provide product carbon footprint information and carbon reduction plans, while incorporating carbon reduction capabilities into supplier selection criteria. As carbon fees are imposed and downstream customers experience increased operating costs, they will become more inclined to adopt high-efficiency and low-carbon power products. At the same time, downstream customers will also require supply chains to adjust manufacturing processes and implement energy-saving improvements to reduce Scope 3 emissions. Accordingly, if Sea Sonic Electronics is unable to provide emissions data or propose carbon reduction solutions, the Company may face risks including reduced orders or disqualification from approved supplier lists.

Category	Climate-Related Risk/Opportunity	Impact Scope	Potential Impact Time Horizon	Impact on Business Model and Value Chain	
				Current	Anticipated
Risks	Unsuccessful investment in new technologies	Taiwan, Dongguan, downstream value chain	Long-term	Sea Sonic Electronics: If investment in new technologies is not continuously maintained, existing products may lose energy efficiency or related certification qualifications. Certain commissioned development projects may be terminated because their benefits do not meet expectations. At present, high-end products remain competitive in the market, and in the short term, the development progress of digitalization and high-power products has limited impact on major markets. Incomplete new functions are currently considered only added-value features and will not cause significant impact.	Sea Sonic Electronics: If new technology development progresses unsuccessfully in the future, the Company may be unable to meet environmental or product regulatory requirements, resulting in sales decline. The Company may also lose its technological leadership position, affecting both branded and OEM businesses. If digitalization falls behind competitors, the Company may lose competitive advantages; failure in high-power product development may also result in missed opportunities in the AI application market. As differentiation in the power supply market intensifies, a lack of innovation may weaken competitiveness.
				Upstream of the value chain: All Sea Sonic products are independently designed, assembled, and packaged by the Company, resulting in relatively limited impact from investment risks faced by upstream suppliers.	Upstream of the value chain: Increased operating costs among upstream customers may lead to adjustments in order acceptance strategies.
				Downstream of the value chain: Downstream customers are raising requirements each year for high-efficiency designs, product carbon footprints, and energy-saving performance. Sea Sonic Electronics must therefore invest in new technology components and verification costs. If introduced technologies fail to meet expectations or standards, development costs may not be recoverable and subsequent project opportunities may be affected.	Downstream of the value chain: If Sea Sonic Electronics cannot promptly provide product designs that comply with new technology, energy efficiency, and low-carbon requirements, the Company may be replaced by competitors with more mature low-carbon solutions. Downstream customers will more extensively adopt sustainable materials and strengthen carbon management requirements across supply chains, including product carbon footprint data and sustainable manufacturing processes, thereby further increasing technological and environmental thresholds for suppliers.

Category	Climate-Related Risk/Opportunity	Impact Scope	Potential Impact Time Horizon	Impact on Business Model and Value Chain	
				Current	Anticipated
Risks	Typhoons, floods, and other extreme weather events	Taiwan, Dongguan, upstream value chain	Medium-term, long-term	Sea Sonic Electronics: 1.The Dongguan facility is located in a region frequently affected by typhoons. If flooding occurs, it may result in property damage to facilities, production shutdowns, and shipment disruptions. 2.The Dongguan facility has installed flood barriers and flood prevention sandbags to enhance disaster prevention capabilities.	Sea Sonic Electronics: Machinery, equipment, and inventory are insured through PICC China to mitigate losses caused by natural disasters.
				Upstream of the value chain: This year, sustainability assessments were completed for the top five suppliers by transaction volume. Among them, 80% assessed their physical climate risks as having only minor impact and therefore were not included within the downstream impact scope. Another key supplier assessed flooding as a medium-level risk and has established "Emergency Disaster Prevention and Response Regulations" to strengthen response capabilities.	Upstream of the value chain: The Company continues tracking supplier impacts and scenario analyses related to extreme climate events in order to understand material supply chain risks.
				Downstream of the value chain: No impact at present.	Downstream of the value chain: No impact at present.

Category	Climate-Related Risk/Opportunity	Impact Scope	Potential Impact Time Horizon	Impact on Business Model and Value Chain	
				Current	Anticipated
Opportunities	Use of new technologies	Taiwan, Dongguan, downstream value chain	Short-term, long-term	Sea Sonic Electronics: Dongguan facility continues upgrading the aging room	Sea Sonic Electronics: The Dongguan facility plans to continue upgrading the aging room and evaluating replacement costs for major power-consuming equipment, incorporating such equipment replacement into long-term planning.
				Upstream of the value chain: No impact at present.	Upstream of the value chain: No impact at present.
				Downstream of the value chain: Downstream customers are generally increasing the proportion of renewable electricity usage and placing greater emphasis on suppliers' energy-saving performance. If Sea Sonic Electronics introduces energy-saving equipment, energy management systems, and renewable energy, the Company can reduce electricity consumption and emission factors per unit of product, thereby strengthening its competitiveness in securing orders and improving advantages in bidding opportunities.	Downstream of the value chain: As low-carbon policies continue accelerating globally, if Sea Sonic Electronics can continuously introduce new energy-saving technologies and demonstrate tangible results, it will help strengthen the energy management image of its supply locations, enhance international brand customers' confidence in its OEM capabilities, and increase future cooperation opportunities.
Opportunities	Development and/or expansion of low-carbon goods and services	Taiwan, downstream value chain	Medium-term, long-term	Sea Sonic Electronics: The introduction of new manufacturing processes has no short-term impact.	Sea Sonic Electronics: The Company continues expanding the proportion of green packaging materials used for new product models and, based on market demand, continues improving product energy efficiency performance to reduce the Group's Scope 3 emissions and accelerate progress toward carbon reduction targets.
				Upstream of the value chain: Information unavailable.	Upstream of the value chain: Information unavailable.
				Downstream of the value chain: Downstream customers are actively reducing carbon footprints throughout product life cycles and tend to select suppliers with low-carbon manufacturing processes or high-efficiency products. If Sea Sonic Electronics can provide lower-carbon product designs and manufacturing methods, the Company will have greater opportunities to be included in customers' low-carbon product strategies.	Downstream of the value chain: Customers will place greater emphasis on suppliers' participation in their low-carbon product strategies, including jointly managing carbon emissions and developing high-efficiency, low-carbon manufacturing products. If Sea Sonic Electronics can continue introducing practices such as energy-saving designs, material reduction, and paperless manuals, while quantifying related costs and benefits, the Company will be able to position "energy saving and low carbon" as a differentiated advantage, thereby enhancing competitiveness and expanding the proportion of low-carbon products.

6.2.3 Impact of Climate-Related Risks and Opportunities on Strategy and Decision-Making

Sea Sonic Electronics has developed transition plans to address identified transition risks and related opportunities. Specific actions include:

Climate-Related Risk/ Opportunity	Specific Actions Under the 2025 Climate Transition Plan
Reducing total energy consumption	- Through the assistance of external consultants, the Company optimized greenhouse gas inventory methodologies and data collection processes to ensure the completeness and transparency of consolidated inventory results, with the goal of achieving a 1% reduction compared with the base year. - Taiwan headquarters conducts routine replacement of LED lighting fixtures and regular air conditioning maintenance. - Taiwan headquarters corporate vehicle replacement program: Beginning in December 2025, conventional gasoline vehicles will gradually be replaced with hybrid vehicles to reduce fuel consumption and improve energy efficiency. - Across the Group, the Company utilizes a self-developed carbon management system to generate Group energy data calculation reports to monitor energy usage conditions, identify emission hotspots, and evaluate carbon reduction possibilities.
Continuous development of new technology products	- Promoting early-stage R&D of new power architecture technologies as a key short-term initiative for low-carbon transition, improving energy efficiency and optimizing R&D processes to reduce carbon emissions during both product development and usage stages: - Improving product energy efficiency: Ensuring product designs comply with energy efficiency certification requirements such as 80 PLUS and Cybenetics to reduce energy consumption during product use. - Optimizing R&D processes: Introducing simulation tools for circuits, magnetic components, and thermal flow to identify design and manufacturing issues in advance, shorten development timelines, and reduce energy consumption during R&D and pilot production stages. - In response to rapid technological changes and growing market demand, the Company continues investing in new technology R&D, including: - Developing and optimizing high-efficiency energy-saving architectures (such as Three-Stage Down Architecture (TDA)) to improve performance and reliability while reducing energy waste. - Continuing to apply for R&D patents to enhance the reliability and competitiveness of Sea Sonic products. Introducing safety and convenience designs such as terminal protection to reduce usage risks and improve user trust. - Monitoring external technology trends to reduce risks associated with technological obsolescence: Holding 54 annual new technology sharing and introduction activities to reduce risks of R&D delays caused by information gaps. - Upgrading product technologies in response to customer low-carbon requirements: - The OEM division integrates factory resources to propose upgrade solutions or develop new platforms for customers with higher environmental requirements, thereby reducing the risk of customers switching to competing low-carbon products. - Regularly tracking global energy efficiency and environmental regulations and incorporating such requirements into design standards and project acceptance thresholds to avoid market loss resulting from non-compliant products. - Enhancing environmentally friendly design for products and packaging: Prioritizing the use of recycled materials for packaging and color boxes.
Use of new technologies	Dongguan facility: From 2024 to 2027, the Company is implementing phased optimization plans for energy recovery systems across seven aging rooms. As of 2025, upgrades for three systems have been completed.
Development and/or expansion of low-carbon goods and services	- Upgrading the Focus V3 manufacturing process to Focus V5 to improve manufacturing processes and shorten labor hours. - Selecting competitive circuit architectures and materials based on product and market positioning to expand product offerings (such as Core V3). - Existing products will gradually transition to new manufacturing processes to improve automation levels, reduce reliance on manual labor, and enhance production line energy efficiency.

Climate-Related Risk/ Opportunity	Specific Actions Under the 2025 Climate Transition Plan
Development and/or expansion of low-carbon goods and services	4.Introducing FSC-certified paper materials or recycled materials and developing high power-density products such as SFX/SFX-L to reduce transportation energy consumption and carbon emissions through smaller product sizes. At the same time, the marketing and sales teams will transform energy-saving benefits into advantages for bidding and pricing negotiations.
	5.Greening of products and services: Increase consumer understanding and acceptance of environmentally friendly and high-performance products through online promotion and content marketing. Maintain close communication with customers, collect user feedback, and provide services tailored to individual needs in order to enhance customer loyalty. Conduct annual customer satisfaction surveys to continuously improve products and services.
	6.Policy and market adaptation: Closely monitor government environmental policies and market trends, and promptly adjust product and market strategies. Leverage incentives such as government environmental policies and tax benefits to reduce transition costs. Continue conducting market demand research to understand changes in consumer needs and establish differentiated competitive advantages.

6.2.4 Response to Climate-Related Risks and Opportunities, and the Financial Impacts of Climate-Related Risks and Opportunities

Sea Sonic Electronics has undertaken mitigation and adaptation efforts, including responding to such risks and opportunities through climate transition plans and other operational decisions. These mitigation and adaptation efforts have impacted the Group's current and expected business model.

Overview of Specific Actions for Adaptation and Financial Impacts:

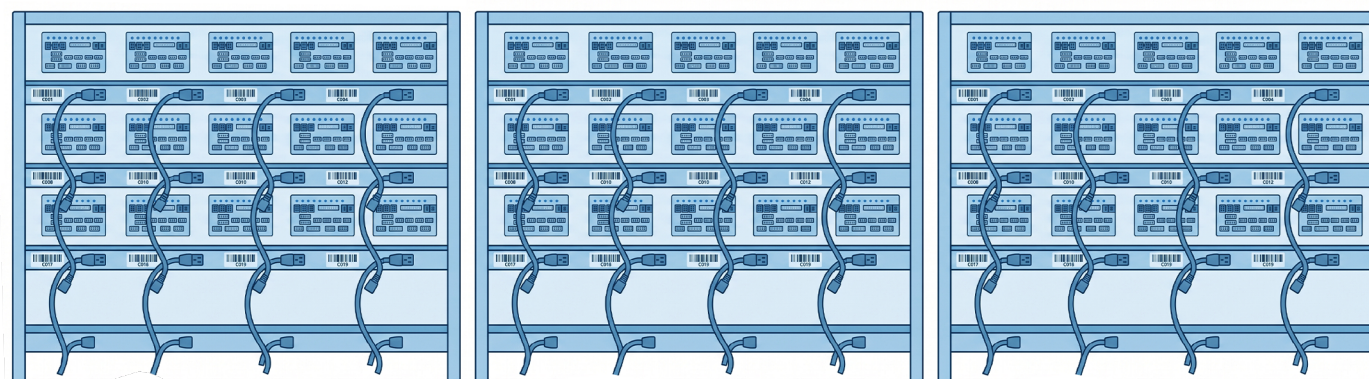
Climate-Related Risk/Opportunity	Mitigation and Adaptation Efforts		Impact on Financial Position, Financial Performance, and Cash Flows	
	Current	Anticipated	Financial Impacts During the Reporting Period ^{Note 1}	Anticipated Financial Impacts ^{Note 2}
Greenhouse gas emission regulations and carbon fee collection	Mitigation: - Promoting annual greenhouse gas inventories across the Group in accordance with the consolidated financial reporting scope to identify emission hotspots as a basis for reduction initiatives. - Dongguan introduced ISO 50001 and implemented energy monitoring measures, including the installation of 10 additional electricity meters in 2025 to analyze energy usage conditions. - Dongguan introduced product carbon footprint assessments and expects to complete third-party verification in the third quarter of 2026. - Dongguan continues implementing energy-saving improvements (such as replacing eight lighting systems and one air conditioning unit) to reduce energy consumption. - The Group completed greenhouse gas inventories and verification, providing business units with emissions data distinguishable at product and customer levels. Related costs had limited financial impact during the current period. Adaptation: Identifying emission hotspots and key energy sources through inventory assessments as the basis for operational resilience planning.	Mitigation: - Enhancing identification of emission hotspots through energy metering equipment and evaluating the feasibility of carbon reduction technologies. - The Company expects to complete third-party verification of greenhouse gas inventories and assurance of the sustainability report by 2029 to enhance information credibility. - Dongguan continues promoting equipment improvements and energy efficiency enhancement initiatives and plans to introduce a WMS (Warehouse Management System) to reduce energy consumption during warehouse operations, move toward paperless operations, and reduce waste and obsolete inventory. - Business and back-office departments will invest in system maintenance, carbon footprint calculations, and carbon reduction projects. Although this will increase short-term expenses and capital expenditures, it is expected to enhance competitiveness and help maintain customer orders. Adaptation: - In accordance with the phased implementation requirements of IFRS S2 climate disclosures, the Company has proactively identified the financial impacts of climate risks, including transition risks and physical risks. - Strengthening the integration of climate risk data with financial analysis as a reference for medium- and long-term operational planning, production line adjustments, and supply chain management. In response to customers raising technological and environmental thresholds for suppliers, the Company conducts rolling reviews of supply chain resilience and adaptation strategies for its OEM business model.	"Carbon Fee-Related and Current Financial Impacts" - Through external consultant guidance, the Company optimized sustainability report preparation, greenhouse gas inventory data and information collection methods, sustainability report translation, graphic design expenses, and external carbon footprint verification. The resulting cash outflow from increased labor-related costs totaled NT\$2,634 thousand, representing approximately 0.10% of revenue impact. - According to the Ministry of Environment's "Carbon Fee Collection Regulations," the Company is currently not required to pay carbon fees.	"Anticipated Financial Impacts Related to Carbon Fees" - The introduction of carbon management systems, engagement of external consultants, carbon inventory verification, external verification, and sustainability report assurance will increase operating costs and cash outflows in the short term. - By complying with international low-carbon supply chain standards, the Company can strengthen core OEM orders, effectively avoid customer loss risks arising from green trade barriers, and ensure medium- and long-term revenue growth. - Sea Sonic Electronics utilizes carbon management systems to identify emission hotspots. Capital expenditures (CAPEX) related to equipment upgrades will increase operating costs and cash outflows in the short term. However, in the medium and long term, carbon emissions are expected to decrease. Considering that future government environmental regulations may become more stringent, potentially expanding the scope of levies and increasing carbon fee rates, the Company is proactively estimating and managing carbon fee expenditures to reduce the impact of uncertainties on profitability. "Anticipated Financial Impacts of ISO 50001 Implementation" - The Company continues implementing the ISO 50001:2018 Energy Management System to strengthen energy management practices and ensure the effective long-term operation of energy-saving management mechanisms. "Anticipated Financial Impacts of System Optimization" - The Company has adopted smart energy metering devices to monitor electricity usage, regularly inspect equipment performance, and replace outdated energy-consuming equipment.

Climate-Related Risk/Opportunity	Mitigation and Adaptation Efforts		Impact on Financial Position, Financial Performance, and Cash Flows	
	Current	Anticipated	Financial Impacts During the Reporting Period ^{Note 1}	Anticipated Financial Impacts ^{Note 2}
Greenhouse gas emission regulations and carbon fee collection	(Same content as the previous page)	(Same content as the previous page)	"Current Financial Impacts of ISO 50001 and ISO 14067 Implementation" •The Company initially obtained ISO 50001 Energy Management System certification in 2024, continued maintaining certificate validity in 2025, and introduced product carbon footprint assessments in 2025, resulting in total cash outflows of NT\$438 thousand. •"Current Financial Impacts of System Optimization" The installation of electricity meters and replacement of lighting fixtures and air conditioning equipment totaled NT\$142 thousand.	" Anticipated Financial Impacts of ISO 50001 Implementation" •The Company continues implementing the ISO 50001:2018 Energy Management System to strengthen energy management practices and ensure the effective long-term operation of energy-saving management mechanisms. " Anticipated Financial Impacts of System Optimization" •The Company has adopted smart energy metering devices to monitor electricity usage, regularly inspect equipment performance, and replace outdated energy-consuming equipment.

Cli- mate-Re- lated Risk/Op- portunity	Mitigation and Adaptation Efforts		Impact on Financial Position, Financial Performance, and Cash Flows	
	Current	Anticipated	Financial Impacts During the Reporting Period ^{Note 1}	Anticipated Financial Impacts ^{Note 2}
Unsuc- cessful invest- ment in new technolo- gies	Mitigation: - Investing in new technology R&D and manufacturing equipment, including material development and R&D personnel, to reduce the risks of technological obsolescence and development failure. - Steady investment in R&D resources has been maintained, with R&D expenses accounting for more than 3% of revenue, average R&D personnel training hours reaching 54.4 hours, and 21 patent applications filed. - Accumulated product innovation achievements: A total of 21 patent applications related to new technologies were filed, and 54 technical exchange activities were completed. - The OEM division initiated preliminary development of high-efficiency and new architecture platforms, with no material development losses incurred to date. - Promoting packaging reduction and material certification initiatives to reduce the environmental impact of product development. Adaptation: Monitoring market trends to continuously identify changes in customer demand and design risks, and proactively adjusting R&D strategies in advance.	Mitigation: - Strengthening project management and technology maturity control to reduce impairment risks arising from failure to achieve mass production or changes in market demand. - Further deepening R&D deployment, including three-stage step-down architectures, product digitalization, high-power and high-durability designs, and enhanced safety features. - A total of 40 technical exchange activities are planned for 2026 to improve customer adoption success rates. - Strengthening the financial resilience of new technologies: successful implementations contribute to improved gross margins, while unsuccessful projects are handled through one-time impairment recognition. - Promoting innovative packaging solutions to ensure products better comply with ESG requirements and reduce environmental impact. Adaptation: The Company will continue developing new technologies and products in the future while monitoring changes in market demand, customer timelines, technical performance, costs, and material availability to enhance flexibility in product portfolio adjustments and operational resilience.	Based on investments in new manufacturing process equipment, materials used for new technology development, and related labor costs in 2025, the resulting cash outflow totaled NT\$16,701 thousand, representing approximately 0.60% of revenue impact.	"Anticipated Financial Impacts of Investment Failure" When new technology development fails to meet expectations, the Company may face "direct financial losses," "strategic opportunity losses," and "market compliance risks." - Material losses and labor costs incurred during the R&D stage will be recognized as "failure costs." - Equipment customized specifically for new manufacturing processes may face significant asset impairment risks due to limited versatility. - R&D delays or failures may result in missing the optimal market "window of opportunity," thereby losing first-mover advantages and pricing power associated with market share. - Under ESG and low-carbon supply chain trends, failure in new technology transition may lead to non-compliance with international low-carbon supply chain standards. This may not only result in exposure to green trade barriers, but also cause the loss of core customers and termination of orders due to failure to meet supply chain compliance requirements.

Climate-Related Risk/Opportunity	Mitigation and Adaptation Efforts		Impact on Financial Position, Financial Performance, and Cash Flows	
	Current	Anticipated	Financial Impacts During the Reporting Period ^{Note 1}	Anticipated Financial Impacts ^{Note 2}
Typhoons, floods, and other extreme weather events	Mitigation: 1.Dongguan facility: Through regular facility maintenance (such as drainage system dredging), equipment inspections, and facility reinforcement, the Company reduces the likelihood of damage and resource losses caused by extreme rainfall events. Adaptation: 1.Dongguan facility: Flood barriers and water-blocking equipment have been installed, drainage systems are dredged quarterly, and regular safety training and emergency drills are conducted to reduce operational impacts caused by flooding, production shut-downs, or equipment damage.	Mitigation: 1.Dongguan facility: Through strengthening building exterior walls and drainage engineering works (planned and implemented by the local village committee), the Company reduces structural damage and resource consumption associated with disaster recovery. 2.In coordination with lean manufacturing initiatives, the Company improves on-site management and material protection measures to reduce losses and waste during disasters. Adaptation: 1.Dongguan facility: The Company continuously updates extreme climate risk assessments by incorporating rainfall levels, flood distribution conditions, and local public infrastructure improvement status into facility disaster warning and operational planning. 2.The Company continues establishing safety inventory arrangements and backup delivery schedules with suppliers to reduce the impact of typhoons, floods, and other extreme events on customer orders, supply stability, and costs	The Group's expenditures related to responses to extreme climate events, including natural disaster insurance, damaged equipment repairs, and routine maintenance, totaled NT\$206 thousand, representing approximately 0.01% of revenue impact.	" Anticipated Financial Impacts of Natural Disaster Risks" •To continuously improve resilience and adaptation capabilities each year, the Company is required to invest in natural disaster insurance premiums in the short and medium term, which will increase operating costs and cash outflows in the short term. •Due to the impacts of climate change, insurance premium adjustments involve significant uncertainty. Factors such as higher claim risks and premium increases make the impacts difficult to quantify at present. •Damage to factory facilities and equipment may reduce the carrying value of "Property, Plant and Equipment," requiring recognition of asset impairment losses and increasing operating costs and cash outflows. •Supply chain disruptions may result in difficulties in allocating raw materials and products, increasing transportation costs and negatively affecting gross profit and net profit. •Insurance claim compensation may be recognized as "Other Income" or "Non-operating Income," partially offsetting disaster-related losses and smoothing fluctuations in net profit. •Given the high uncertainty surrounding the frequency and severity of disaster events, the overall financial impact cannot yet be precisely quantified.

Climate-Related Risk/Opportunity	Mitigation and Adaptation Efforts		Impact on Financial Position, Financial Performance, and Cash Flows	
	Current	Anticipated	Financial Impacts During the Reporting Period ^{Note 1}	Anticipated Financial Impacts ^{Note 2}
Use of new technologies	Mitigation: - Application of new materials and control technologies to improve energy efficiency and reduce energy loss: The "quality" target for DD power management is 96.5%, while the "efficiency" target for PFC power transmission is 97%. - Dongguan facility: Promoting energy recovery in aging rooms to reduce energy consumption and emissions during testing processes. - Introducing energy-saving equipment to reduce energy consumption and indirect emissions per unit of product while enhancing low-carbon competitiveness. Adaptation Dongguan facility: Reducing uncertainties and cost risks associated with the energy transition process through energy-saving initiatives and energy monitoring.	Mitigation: - Dongguan facility: Implementing phased upgrades for aging rack energy efficiency and energy recovery systems to recycle consumed energy back into the power grid, promoting efficient electricity recovery and reuse. Over the long term, these initiatives are expected to reduce energy costs and emissions. - Evaluating the introduction of externally purchased renewable electricity to increase the proportion of renewable electricity usage and support Sea Sonic Electronics' competitiveness in carbon emissions disclosure and carbon reduction commitments. Adaptation: - Dongguan facility: Establishing cost-benefit evaluations and payback period management for the introduction of energy technologies to reduce uncertainties and financial impacts associated with new technology adoption. - OEM division: Converting energy-saving achievements into ESG communication content (such as electricity usage, emissions, and energy-saving performance) to support OEM customer requirements and strengthen supply chain collaboration.	- Depreciation expenses resulting from investments in carbon reduction equipment for process improvements increased by NT\$7,056 thousand during the year, representing approximately 0.25% of revenue impact. - In 2025, the aging rack energy-saving and energy recovery system recovered a total of 236,751.60 kWh of electricity throughout the year. Based on an average electricity price of approximately NT\$4.33 per kWh, annual electricity cost savings are estimated at approximately NT\$1.03 million, reducing the ratio of operating expenses to revenue by 0.37%.	- The Company continues establishing cost-benefit evaluations and payback period management for energy technology implementation to reduce uncertainties and financial impacts associated with new technology adoption. - Evaluating the introduction of externally purchased renewable electricity to increase the proportion of renewable electricity usage and support Sea Sonic Electronics' competitiveness in carbon emissions disclosure and carbon reduction commitments.



Climate-Related Risk/Opportunity	Mitigation and Adaptation Efforts		Impact on Financial Position, Financial Performance, and Cash Flows	
	Current	Anticipated	Financial Impacts During the Reporting Period ^{Note 1}	Anticipated Financial Impacts ^{Note 2}
Development and/or expansion of low-carbon goods and services	Mitigation: 1.Implement product manufacturing process upgrades (such as Focus V3 → V4), reducing manufacturing labor hours by 20.3% and thereby lowering overall carbon emissions. 2.Introduce sustainable materials for self-branded products (such as FSC-certified and recycled packaging materials) to reduce product life cycle emissions and material-related risks. Adaptation: 1.Reduce the risk of cost increases or performance failing to meet specifications arising from investments in new low-carbon technologies through iterative development. 2.Incorporate packaging and energy efficiency improvement information into product specifications and catalogs to reduce market adoption barriers for OEM customers amid rising ESG requirements.	Mitigation: 1.Continuously improve manufacturing and testing processes to reduce energy consumption and material usage per unit of product while enhancing overall production efficiency and carbon reduction effectiveness. 2.Promote the development of high-power, high-efficiency products (850W–1200W) in alignment with market trends to improve product performance and life cycle carbon benefits. 3.Develop a low-carbon product roadmap to expand low-carbon solutions such as low standby power consumption, durable designs, and environmentally friendly packaging. Adaptation: 1.Establish quantitative assessments of low-carbon product costs, performance, and carbon reduction benefits to reduce risks associated with technology investments failing to meet market expectations or customer specifications. 2.Integrate low-carbon product roadmaps and performance data into bidding documents and customer presentations to improve OEM order success rates.	•Through manufacturing process improvements from FOCUS V3 to V4, reduced labor hours lowered labor costs, while investments in carbon reduction equipment reduced losses. Total labor cost reductions amounted to NT\$14,365 thousand, representing a revenue impact ratio of -0.52%.	1.Continuously improve manufacturing and testing processes to reduce energy consumption and material usage per unit of product while enhancing overall production efficiency and carbon reduction effectiveness. This is expected to reduce operating costs and improve the “fixed asset turnover ratio.” 2.Promote the development of high-power, high-efficiency products (850W–1200W) in alignment with market trends to improve product performance and life cycle carbon benefits. This is expected to increase average selling prices and gross profit margins while extending product life cycle returns, as well as enabling capitalization of R&D for high-efficiency product development and related tax incentives.
			Introduction of environmentally friendly paper materials: FOCUS V4, Vertex, Prime ATX, and CORE V2 GX. The use of FSC-certified paper materials in advertising and promotional materials increased costs by NT\$973 thousand, representing a revenue impact ratio of 0.04%. Replacing the packaging of VERTEX 1200 and SFX 750 with kraft paper boxes reduced packaging costs by a total of NT\$540 thousand, representing a revenue impact ratio of -0.02%.	In the short term, low-carbon product development and certification increase R&D expenses and material costs; however, such costs can be offset through higher unit prices, long-term contracts, and stronger relationships with brand customers. Over the medium and long term, an increased proportion of low-carbon products is expected to improve OEM business gross profit margins and revenue growth, while reducing the risk of order losses arising from failure to meet customer ESG requirements.

Note 1: “Financial Impacts During the Reporting Period” The scope of assessment includes the impacts of climate-related risks and opportunities on the Company’s financial position, financial performance, and cash flows during the current reporting period. Based on the assessment, the Group does not expect any of the climate-related risks or opportunities listed above to pose a significant risk of material adjustments to the carrying amounts of assets and liabilities in the next annual financial statements.

Note 2: “Anticipated Financial Impacts” The scope of assessment includes the expected impacts of climate-related risks and opportunities on the Company’s short-, medium-, and long-term financial position, financial performance, cash flows, access to financing, and cost of capital.

6.2.5 Climate-Related Scenario Analysis and Resilience Assessment for Climate Resilience

6.2.5.1 Physical Risk Scenario Analysis

To understand the impact of climate risks on the Company's overall future strategy and financial planning, Sea Sonic Electronics, in 2025, referenced the 2024 China Climate Bulletin (published in March 2025) and the NGFS (Network for Greening the Financial System) to conduct immediate risk scenario analysis for its key manufacturing operational site, Dongguan Seasonic, focusing on the severity of extreme weather events such as typhoons, floods, and extreme rainfall scenarios.

The definitions of short-, medium-, and long-term risk levels are as follows:

Short-term	Medium- to long-term	Long-term
2027 to 2028	2029 to 2036	2037 to 2050

Physical Risk Category		Uneven rainfall distribution with concentration in some areas, and increased frequency of extreme rainfall events leading to flooding.
Scenario Description		The Dongguan facility of Sea Sonic Electronics referenced the "2024 China Climate Bulletin," which indicated that in 2024, under the combined influence of global warming and El Niño events, China's annual average temperature reached another historical high. The number of heavy rainfall station-days was the highest on record, the number of extreme precipitation days was the second highest on record, and total precipitation ranked as the fourth highest since 1951. Among all regions, Guangdong recorded the highest precipitation levels for the same period since 1961, with localized intense rainfall repeatedly breaking historical records.
Key Assumptions		Flooding may cause damage to plant equipment and disrupt operations. Increased infrastructure costs and operational expenses.
Selected Scenarios		For physical risks, Sea Sonic Electronics adopted NGFS (Network for Greening the Financial System) scenarios, including the "Current Policies" scenario, under which global temperatures rise by more than 3°C by the end of this century, and the "Net Zero 2050" scenario, to simulate extreme rainfall conditions. The simulation results indicate that, compared with the baseline period defined by NGFS as 1986–2006, extreme rainfall under the "Net Zero 2050" scenario is projected to increase by 5.1%, while under the "Current Policies" scenario, rainfall by 2050 is projected to increase by 5.5% compared with the baseline period.
Risk Level	Short-term	Low
	Medium- to long-term	Medium
	Long-term	High
Impact Assessment		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. In 2025, typhoons affected operations for only one working day. The Company coordinated with employees to rearrange working days, and business operations were not impacted. According to the NGFS scenario analysis results, in the medium and long term, the "Current Policies" scenario presents higher immediate physical risks related to rainfall compared with the "Net Zero 2050" scenario. However, quantitative impact assessments are currently not feasible because the necessary data is limited and obtaining such information would require excessive costs and resources.
Resilience Capability		Through internal management measures, including the procurement of flood prevention equipment, quarterly drainage channel dredging, and regular safety training and emergency response drills, the Company is able to mitigate, to a certain extent, the operational impacts caused by extreme weather events under high-emission scenarios. Considering regions with relatively lower risks of extreme weather events, Sea Sonic Electronics has also established partnerships with diversified suppliers to disperse risks. In 2025, Dongguan experienced no financial losses from work stoppages due to extreme rainfall, typhoons, or flooding.

6.2.5.2 Transition Risk Scenario Analysis

Sea Sonic Electronics conducted scenario analysis on the material transition risk of "Greenhouse Gas Emission Regulations and Carbon Fee Collection," which the Company may face in the short term, and incorporated the results into corporate decision-making considerations.

Description of Transition Risk		Greenhouse gas emission regulations and carbon fee collection
Scenario Description		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.
Key Assumptions		Taiwan will continue implementing the "2050 Net-Zero Emissions Pathway," and Sea Sonic Electronics has already established carbon reduction targets. Accordingly, since 2021, the Company has engaged external consultants to optimize greenhouse gas inventory data and strengthen energy usage management, resulting in increased operating costs.
Selected Scenarios		The company selected the NGFS "Net Zero 2050" scenario. Under this scenario, there is a potential medium- to long-term risk of increased carbon fee rates associated with greenhouse gas emission regulations. In response, the Company implemented the ISO 50001 Energy Management System in 2024 to identify emission hotspots and introduced the "GHG Development Data Collection and Calculation Platform" to accurately monitor carbon emissions. In 2025, the Company further introduced product carbon footprint assessments, demonstrating concrete actions toward environmental sustainability.
Risk Level	Short-term	Low
	Medium- to long-term	Medium
	Long-term	High
Impact Assessment		"Current Financial Impacts of ISO 50001 and ISO 14067 Implementation" The Company initially obtained ISO 50001 Energy Management System certification in 2024, continued maintaining certificate validity in 2025, and introduced product carbon footprint assessments in 2025, resulting in total cash outflows of NT\$438 thousand. "Current Financial Impacts of System Optimization" The installation of electricity meters and replacement of lighting fixtures and air conditioning equipment totaled NT\$142 thousand.
Resilience Capability		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.

6.2.5.3 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 potential negative impacts from weather events on Sea Sonic Electronics' supply chain, the Company utilizes baseline information from the WRI (World Resources Institute) Aqueduct tool and conducts physical risk assessments of production sites located at the top five key suppliers by transaction volume through the "Supplier Sustainability Risk Assessment Questionnaire." This ensures that suppliers adopt mitigation measures and helps maintain Sea Sonic Electronics' competitiveness and strategic advantages within the supply chain.

Geographic Location	Asia region
Overall water risk	Located in low-risk areas: 10% Located in medium-low-risk areas: 70% Located in high-risk areas: 20%
Coastal flood risk	Located in low-risk areas: 30% Located in medium-high-risk areas: 60% Located in extremely high-risk areas: 10%
Drought risk	Located in low-risk areas: 60% Located in medium-low-risk areas: 40%

6.2.5.4 Future physical risk scenario of the supply chain

Since 100% of the operating sites of the top five key suppliers by transaction volume are located in Asia, with a relatively high proportion situated in medium-high and very high coastal flood risk areas, the Company further utilized research data from the Network for Greening the Financial System (NGFS) to assess the physical risk associated with "rainfall." The Company selected the "Current Policies" and "Net Zero 2050" scenarios to understand risk conditions projected for 2050. Scenario analysis results show that by 2050, the precipitation levels under both "Current Policies" and "2050 Net Zero Roadmap" 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 Unit: mm/day	
	Maintaining current policies	2050 Net Zero Roadmap
Region 1	4.14	4.09
Region 2	3.1	3.0
Region 3	3.6	3.5
Region 4	4.2	4.1
Region 5	8.2	8.1
Region 6	5.3	5.4
Region 7	5.4	5.3
Region 8	6.5	6.4
Region 9	5.0	4.9
Region 10	7.3	7.2

Note: Most of our top five key suppliers are distributors, and their actual product sources involve multiple original manufacturer locations. The regions listed in this analysis are extended based on the main original manufacturer production locations corresponding to the distributors, thus covering 10 geographical regions to more comprehensively reflect the physical climate risk exposure of the upstream supply chain.

6.3 Risk Management

6.3.1

Processes and Policies for the Identification, Assessment, Prioritization, and Monitoring of Climate-Related Risks and Opportunities

As described in Section 6.2.1, the Climate Change Team referenced the disclosure topics in Volume 49, "Electrical & Electronic Equipment," of the Industry-based Implementation Guidance attached to International Financial Reporting Standard S2 (IFRS S2), while also considering applicability, to identify climate-related risks and opportunities that could reasonably be expected to affect the Company's operational outlook.

The scope for identifying climate-related risks and opportunities covers entities included in the consolidated financial statements as well as the supply chain. Facilities responsible for product manufacturing and production primarily focus on identifying physical risks and climate-related opportunities, while departments responsible for low-carbon product design place greater emphasis on identifying transition risks and climate-related opportunities.

Climate-related risks: Two transition risks and one physical risk were identified.

Climate-related opportunities: Two opportunities were identified.

The Climate Change Team applies the same definitions used in the Company's overall risk management framework to identify climate-related risks and opportunities. The identification process for climate change risks and opportunities has been incorporated into the Company's enterprise risk management framework. Likelihood of occurrence and impact severity are each assessed using a four-level scoring system, and risks and opportunities are then prioritized based on the resulting scores.

Based on the impact level definitions under the Company's risk management framework, the Climate Change Team evaluates and prioritizes risks and opportunities according to likelihood (four levels) and impact severity (four levels), prepares a matrix chart, formulates action plans, and regularly tracks progress against assessment targets in order to reduce, transfer, or avoid potential impacts.

Climate-Related Risk and Opportunity Prioritization Matrix

Relevant responsible units formulate action plans through cross-departmental discussions for the risks and opportunities identified above in order to monitor the potential impacts of such risks and opportunities on the Company's assets and operations, and report the results to the Sustainability Committee.

Category	Subcategory	Climate-Related Risk/Opportunity	Description of Climate-Related Risk/Opportunity	Impact Range	Likelihood of Occurrence (Y)	Impact Level (X)	No.
Risks	Transition Risks	Greenhouse gas emission regulations and carbon fee collection	Introduction of carbon taxes/fees: Increased operating costs due to national carbon tax mechanisms.	4	1	4	2
	Transition Risks	Failure in investment in new technologies	Energy efficiency certification standards (such as 80 Plus® and Cybertics) periodically raise qualification thresholds every few years. If companies fail to continue investing in R&D, existing products may lose certification eligibility, resulting in market share loss.	4	1	4	2
	Physical Risks	Typhoons, floods, and other extreme weather events	1.Factory shutdowns resulting in revenue decline 2.Damage to machinery and equipment resulting in property losses	1	1	1	3
Opportunities	Energy Sources	Use of new technologies	Implementing high-efficiency facilities, reducing high-energy-consuming equipment, decreasing electricity usage	4	1	4	2
	Goods and services	Development and/or expansion of low-carbon goods and services	Leveraging the advantages of adopting new technologies to obtain energy efficiency certifications and achieve market demand for low energy consumption at scale.	4	4	16	1

6.4 Metrics and Targets

6.4.1 Relevant Information for Cross-Industry Metric Categories (Climate-Related Metrics) and Greenhouse Gas Emission Targets

In accordance with IFRS S2, Sea Sonic Electronics discloses cross-industry metric categories, including seven major categories: greenhouse gas (GHG) emissions, quantified climate-related risks and opportunities, capital allocation, internal carbon pricing, and Board remuneration. The cross-industry metrics are described as follows:

6.4.1.1 Greenhouse Gas (GHG) Emissions:

- Sea Sonic Electronics completed the greenhouse gas inventory for the 2021 consolidated financial reporting scope in 2022. Accordingly, the Company established a target for reducing greenhouse gas emission intensity (tCO₂e/production volume) (Scope 1 plus Scope 2) by 1% compared with the 2021 base year.
- 2025 performance results: Greenhouse gas emission intensity decreased by 19.5% compared with the 2021 base year. Scope 1 and Scope 2 greenhouse gas emissions disclosed for the current year were calculated using the ISO 14064-1 standard methodology. Only the 2021 greenhouse gas inventory data was assured by an assurance institution; subsequent years have not undergone assurance procedures by an assurance institution.
- In addition, the Company continues optimizing energy recovery solutions for factory aging rooms. In 2025, these efforts demonstrated significant energy-saving performance, reducing electricity demand in aging rooms and achieving annual electricity savings of approximately 240,000 kWh.
- Under specific circumstances, the use of information from reporting periods different from the current reporting period is permitted; however, the Company had no such circumstances during the current year.

Detailed quantitative information regarding greenhouse gas emission metrics, long-term targets, and related interim milestones is presented in the table below:

Metrics			Base Year (2021)	Targets				
Metric (unit: tCO ₂ e)	Metric Type	Current Period Amount		Target Purpose	Target Scope	Target Type	Target Period	Milestones / Interim Targets
Scope 1 and Scope 2 Greenhouse Gas Emissions (Combined Total)	Quantitative	913.19	1,961.32	Greenhouse Gas Emission Reduction	Consolidated Financial Statement Scope	Absolute Target	By 2035	• Milestones: Obtained ISO 50001 Energy Management System certification in 2024 and promoted the aging room energy recovery project. • Interim targets: Reduce emissions by 1% in 2025 and by 6% in 2027 (compared with the 2021 base year).

The Company adopts the operational control approach to measure greenhouse gas emissions and uses greenhouse gas emissions calculated under this approach as the measurement basis for metrics and targets.

With respect to greenhouse gas emission quantification methodology, the Group adopts the emission factor method for measurement. This method estimates greenhouse gas emissions using parameters such as activity data, emission factors, and Global Warming Potential (GWP) values. Emission factors are based on greenhouse gas emission factors announced by local governments where operating sites are located or the latest available data from international databases (such as ecoinvent). Global Warming Potential (GWP) values are sourced from the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC). There were no changes to these input values or assumptions during the reporting period.

Greenhouse Gas Emissions Within the Consolidated Financial Reporting Scope:

Emission Categories	Region	Units	2021	2022	2023	2024	2025
Scope 1	Taiwan	tCO2e per million in revenue	16.72	27.51	27.81	26.66	26.78
	China		79.46	106.25	107.91	150.16	154.38
	SSA		1.4	4.66	2.85	0.26	-
	SSE		8.94	9.26	5.38	5.11	6.35
	Subtotal		106.51	147.68	143.95	182.2	187.5
Scope 2	Taiwan		153.04	127.8	126.98	134.13	83.16
	China		1,691.89	938.97	1,160.12	726.72	639.72
	SSA		9.87	11.58	6.65	4.7	2.82
	SSE		0	0	0	0	-
	Subtotal		1,854.81	1,078.36	1,293.75	865.55	725.69
Scope 1 + Scope 2	Taiwan		169.76	155.31	154.79	160.79	109.93
	China		1,771.35	1,045.23	1,268.03	876.89	794.09
	SSA		11.27	16.24	9.5	4.96	2.82
	SSE		8.94	9.26	5.38	5.11	6.35
	Subtotal		1,961.32	1,226.04	1,437.70	1,047.75	913.19
Scope 3	Taiwan		408,448.46	177,148.69	213,750.57	173,504.12	195,397.77
	China		104,650.53	36,949.98	46,577.79	27,430.66	42,825.27
	SSA		310.14	162.07	228.65	81.48	80.04
	SSE		311.46	89.3	263.24	174.35	168.81
	Subtotal		513,720.59	214,350.04	260,820.25	201,190.60	238,471.89
Scope 1 + Scope 2	Entire Group	(tCO2e/million revenue)	0.39	0.48	0.43	0.52	0.33
Scope 1 + Scope 2	Entire Group	(tCO2e/production volume)	0.0015	0.002	0.0017	0.0024	0.0012

Note 1: Taiwan includes the Sea Sonic Electronics Taiwan headquarters. Sea Sonic Energy was officially dissolved on December 10, 2025, and therefore its 2025 emissions data is excluded from the calculations.

Note 2: China includes Dongguan Seasonic and Shenzhen Energy Power Electronics Co., Ltd.

Note 3: 2024 power emission factors:

Taiwan electricity emission factors are calculated based on the 2024 electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs: 0.474.

China electricity emission factors are based on the announced Guangdong values under the China Electricity Carbon Dioxide Emission Factor: 0.4419

U.S. electricity emission factors are based on the WECC California electricity emission factor announcement, with an emission factor of 0.1981.

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.

6.4.1.2 Quantified Climate-Related Risks and Opportunities

Assets or operating activities vulnerable to climate-related transition risks, physical risks, or opportunities, including relevant strategic objectives and corresponding metrics and targets, are presented in the table below:

Relevant Risk/Opportunity Category	Description of Risks and Opportunities	Strategic Goals	Metric			
			Metrics	Unit of Measurement	Metric Type	Current Period Amount
Transition Risks	Greenhouse gas emission regulations and carbon fee collection	Advancing toward 2050 net-zero emissions and low-carbon transition	Ratio of Group energy management costs, greenhouse gas inventory and carbon footprint consulting, information disclosure, and equipment replacement costs to consolidated operating revenue	Amount (thousand NTD) Percentage (%)	Quantitative	3,214 0.12%
Transition Risks	Unsuccessful investment in new technologies	Continuous development of new technology products or pursuit of strategic partnership collaborations	Ratio of investments in new manufacturing process equipment and input costs for new technology development to consolidated operating revenue	Amount (thousand NTD) Percentage (%)	Quantitative	16,701 0.60%
Physical Risks	Typhoons, floods, and other extreme weather events	Business continuity objectives	Ratio of disaster prevention facility construction, flood prevention equipment procurement, and disaster damage repair expenses to consolidated operating revenue	Amount (thousand NTD) Percentage (%)	Quantitative	206 0.01%
Energy Sources	Use of new technologies	Optimization of factory aging room energy recovery	Ratio of depreciation expenses for the introduction of high-efficiency facilities to consolidated operating revenue	Amount (thousand NTD) Percentage (%)	Quantitative	7,056 0.25%
Products and services	Development and/or expansion of low-carbon goods and services	Reduction of product carbon footprint-related emissions	Ratio of cost differences arising from process improvements and certified packaging materials to consolidated operating revenue	Amount (thousand NTD) Percentage (%)	Quantitative	14,798 0.53%

6.4.1.3 Capital Allocation

Sea Sonic Electronics' capital expenditures allocated toward climate-related risks and opportunities primarily involve low-carbon transition plans. During the current year, total investment in such plans amounted to NT\$23,358.2 thousand, funded through internal capital resources.

Item	2025 (NT\$ thousand)	Relevant Notes to the Financial Statements
Aging room optimization project	23,216.0	Note 1: Property, Plant and Equipment
Installation of electricity meters and replacement of lighting fixtures and air conditioning-related equipment	142.2	Note 2: Equipment and miscellaneous expenses

6.4.1.4 Internal Carbon Pricing

Sea Sonic Electronics has not yet adopted internal carbon pricing as a planning tool. In the future, the Company will consider domestic and international carbon market prices, greenhouse gas-related regulations, and internal carbon reduction costs when formulating such pricing, and will use it as a reference for carbon reduction management and planning.

6.4.1.5 Board Remuneration

At the current stage, Sea Sonic Electronics has not incorporated climate-related considerations into the remuneration policy for Board members.

6.5 Industry-Based Metrics

Sea Sonic Electronics applies the disclosure topics and related industry-based metrics described in Volume 49, "Electrical & Electronic Equipment," of the IFRS S2 Industry-based Implementation Guidance.

6.5.1 Sustainability Disclosure Topics and Metrics

Disclosure Topics	Metrics				Disclosure Sections
	Indicators	Type	Unit of Measurement	Code	
Energy Management	(1)Total energy consumption: 6,078 GJ Percentage of grid electricity: 100% Percentage of renewable energy: 0%	Quantitative	Gigajoules (GJ); Percentage (%)	RT-EE-130a.1	Chapter 5 Environmental Friendliness
Product lifecycle management	Ratio of consolidated revenue generated from products containing product substances compliant with IEC 62474 declaration requirements (%)	Quantitative	Percentage calculated based on revenue (%)	RT-EE-410a.1	Not applicable ^{Note 1}
	Ratio of consolidated revenue generated from qualified products complying with energy efficiency standards (%)	Quantitative	Percentage calculated based on revenue (%)	RT-EE-410a.2	Chapter 3: Product Services
	Total revenue from products related to renewable energy and energy efficiency	Quantitative	Presentation currency	RT-EE-410a.3	Not applicable ^{Note 2}

Note 1: Sea Sonic continues to monitor and comply with international environmental regulations such as RoHS, REACH, POPs, and TSCA. With respect to hazardous substance management in products, the Company adopts supply chain due diligence and compliance declaration methods for control. Although Sea Sonic has not adopted the detailed substance composition disclosure approach under IEC 62474, the Company has confirmed that hazardous substance contents in all product series are below the statutory limits prescribed under the aforementioned regulations, with no instances of non-compliance or excessive restricted substances.

Note 2: At the current stage, Sea Sonic's business plans do not include renewable energy-related products. For energy efficiency-related products, please refer to Chapter 3, "Product Services."

6.5.2 Activity Indicators

Metrics				
Activity Indicators	Type	Unit of Measurement	Code	Disclosure Sections
Number of production units, categorized by product type	Quantitative	Quantity	RT-EE-000.A	Chapter 3: Product Services
Employee Numbers	Quantitative	Quantity	RT-EE-000.B	Chapter 7: Employee Care

7.1	Human Capital	120
7.2	Compensation and Benefits	126
7.3	Diversified Development	130
7.4	Workplace Safety	133

7.1 Human Capital

7.1.1 Talent Recruitment

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.

In 2025, we continued deepening collaboration 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 2025, the Company also continued recruiting R&D Alternative Military Service personnel and further implemented the "China R&D Engineering Center Training Mechanism" established in 2024, cultivating employees' capabilities in independently managing projects, circuit design, component selection, analysis, solution development, and mass production implementation, thereby providing younger talent with broader opportunities for development.

In 2026, Sea Sonic Electronics will place "talent development" at the core of its strategic priorities by actively planning the establishment of the "Production and Sales Coordination Team," "Digitalization Promotion Team," and "ESG Management Group." Through cross-departmental collaboration and practical participation, employees will learn and grow through real operational experiences, deepen professional expertise, and contribute to the Company's overall development. The Company places great importance on employee training and systematically plans annual education and training programs, career development, promotion opportunities, and job rotation mechanisms to ensure that every employee can continuously enhance skills, broaden perspectives, and obtain appropriate learning and growth opportunities at different career stages, while also cultivating and reserving future key and leadership talent for the Company.

In addition, Sea Sonic Electronics is committed to creating a comprehensive talent development environment by providing competitive compensation and benefits aligned with market standards. The Company regularly reviews and optimizes its compensation structure to ensure fairness and motivational effectiveness, while integrating performance evaluation systems to encourage employees to apply training outcomes in their daily work. The Company believes that through continuous and substantial investment in training, sufficient resource support, and an open and positive corporate culture, it can effectively stimulate employees' innovative thinking and motivation for learning, enhance the overall competitiveness of the organization, and work together with employees to build a vision of sustainable talent development.

7.1.1.1 Employee Composition

Sea Sonic Electronics adheres to a localized management philosophy and prioritizes the employment of local personnel at each operating location. As of the end of 2025, Sea Sonic Electronics employed a total of 347 employees, all of whom were full-time employees. Among them, 219 were permanent employees and 128 were temporary employees. By job function, there were 84 direct employees and 263 indirect employees. Compared with 2024, the total number of employees increased by 12 persons (approximately 3.6%), primarily due to workforce adjustments related to business operations.

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

Year	2022	2023	2024	2025
Number of Male Employees	175	190	183	193
Number of Female Employees	150	162	152	154
Number of Other Employees	0	0	0	0
Total Number of Employees	325	352	335	347

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.

Note 3: Data for 2024 and 2025 excludes Sea Sonic Energy.

Distribution of Total Employees by Region, Gender, and Type in 2025

Employment Type	Gender	Region				Total
		Taiwan	China		SSA	
		Sea Sonic Electronics Taiwan	Dongguan Seasonic	Shenzhen Energy Power		
All Employees	Male	53	134	4	2	193
	Female	49	98	6	1	154
	Other	0	0	0	0	0
	Total	102	232	10	3	347
Permanent employees	Male	53	13	4	2	72
	Female	49	1	6	1	57
	Other	0	0	0	0	0
	Subtotal	102	14	10	3	129
Temporary	employees	0	121	0	0	121
	Female	Male	97	0	0	97
	Other	0	0	0	0	0
	Subtotal	0	218	0	0	218

Distribution of Direct and Indirect Employees by Gender

Direct and Indirect Employees	Gender	Region				Total
		Taiwan	China		SSA	
		Sea Sonic Electronics Taiwan	Dongguan Seasonic	Shenzhen Energy Power		
Direct Em- ployees	Male	0	35	0	0	35
	Female	0	49	0	0	49
	Other	0	0	0	0	0
	Subtotal	0	84	0	0	84
Indirect Employees	Male	53	99	4	2	158
	Female	49	49	6	1	105
	Other	0	0	0	0	0
	Subtotal	102	148	10	3	263
Total		102	232	10	3	347

Note 1:Data for Taiwan excludes Sea Sonic Energy.

Note 2:Direct refers to operators; indirect refers to other personnel.

Note 3:Personnel of the Netherlands subsidiary are engaged under consultant arrangements and are classified as non-employee workers; therefore, they are not included in the employee statistics in this table.

Workers who are not employees totaled 55, distributed across various regions to support business needs, as detailed in the table below:

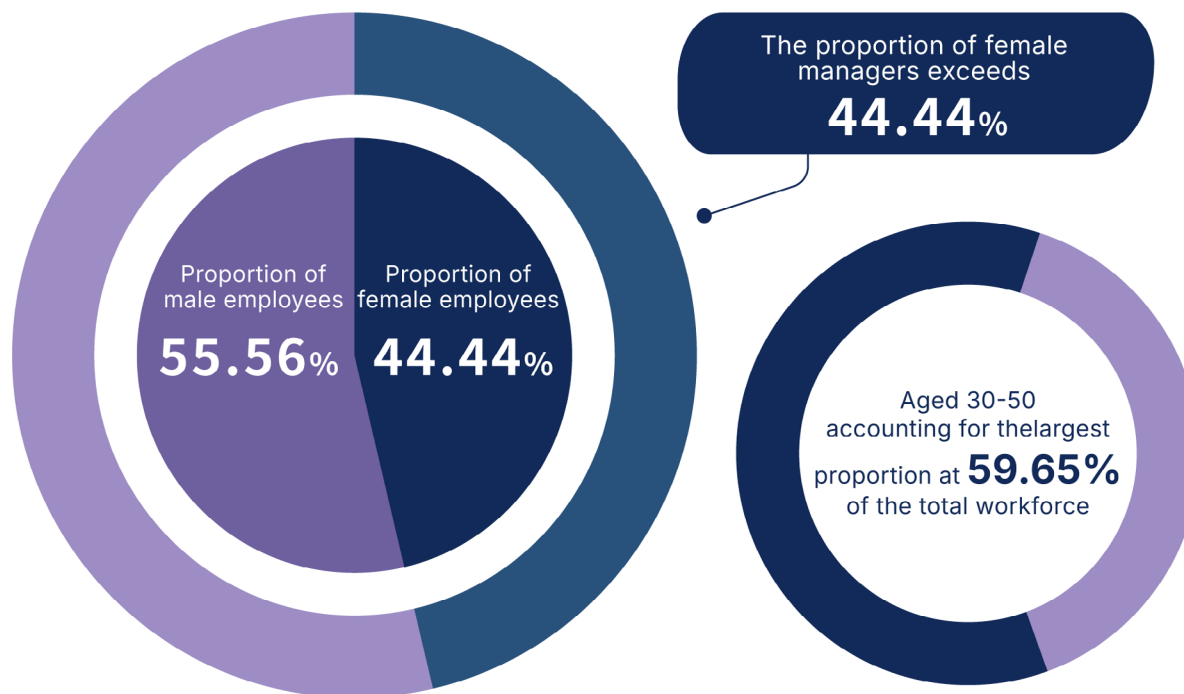
Region	Category	Number of Share-holders
Taiwan	Security personnel	5
	Repair contractors	26
	Outsourced cleaning personnel	3
	Outsourced marketing personnel	0
China	Repair contractors	6
	Outsourced customer service personnel	3
SSA	Outsourced marketing personnel	2
	Outsourced cleaning personnel	2
SSE	Consultant	8
2025 total		55

Note 1: Refers to the number of individuals working during the year at workplaces under Sea Sonic's control, including security personnel, cleaning staff, maintenance contractors, marketing personnel, customer service personnel, consultants, and individuals engaged in short-term or temporary contracted operations.

Note 2: Compared with 36 non-employee workers in the previous year, 19 additional personnel were added, primarily due to office equipment upgrade and replacement operations at the Taipei headquarters.

7.1.2 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 55.6% male and 44.4% female, with those aged 30–50 accounting for the largest proportion at 59.65% of the total workforce. We value workplace diversity and equality, ensure equal pay for equal work regardless of gender, and provide fair promotion opportunities. The proportion of female managers exceeds 44.4%, promoting sustainable and inclusive economic growth. 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.



7.1.2.1 Distribution and Ratio of Employee Age and Gender by Job Level

Job Level		Gender			Age		
		Male	Female	Other	Below 30	30-50	Above 50
Senior Executives	Number of Shareholders	7	6	0	0	2	11
	%	53.85%	46.15%	-	-	15.38%	84.62%
Middle Managers	Number of Shareholders	13	8	0	0	16	5
	%	61.90%	38.10%	-	-	76.19%	23.81%
Junior Managers	Number of Shareholders	5	6	0	0	8	3
	%	45.45%	0.55	-	-	72.73%	27.27%
Entry-level Employees – Direct	Number of Shareholders	35	49	0	19	63	2
	%	41.67%	58.33%	-	22.62%	75.00%	2.38%
Entry-level Employees – Indirect	Number of Shareholders	133	85	0	87.00	118	13
	%	61.01%	38.99%	-	39.91%	54.13%	5.96%
Total	Number of Shareholders	193	154	0	106.00	207	34
	%	55.62%	44.38%	-	30.55%	59.65%	9.80%

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.

7.1.3 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. During 2025, the Company hired a total of 138 new employees, primarily direct employees within manufacturing operations, with a total of 77 hires recruited for such positions. The newly hired employees included 83 males and 55 females, with the majority aged 29 or below. In addition, 49 indirect employees resigned during the year, including 27 males and 22 females. Reasons for resignation included personal career development plans, family caregiving responsibilities, relocation, and career changes. The Company's overall retention rate was 79.84%^{Note 1}, and the turnover rate was 18.63%^{Note 2}, 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 significantly enhanced employees' sense of belonging and effectively stabilized employee retention rates.

Note 1:Employee retention rate = (Number of employees at year-end – Number of new hires during the year) ÷ Number of employees at beginning of year × 100%, excluding operators (direct employees)

Note 2:Turnover rate = Number of employees leaving during the year ÷ Number of employees during the year × 100%, excluding operators (direct employees)

7.1.3.1 Total Number and Proportion of New Employees

Gender	Age	2024					2025				
		Region			Total	%	Region			Total	%
		Taiwan	China	SSA			Taiwan	China	SSA		
Male	Below 30	8	32	0	40	38.46%	6	44	0	50	36.23%
	30-50	2	22	2	26	25.00%	5	27	0	32	23.19%
	Above 50	0	1	0	1	0.97%	1	0	0	1	0.72%
Female	Below 30	1	17	0	18	17.30%	6	33	0	40	28.99%
	30-50	4	15	0	19	18.27%	5	10	0	15	10.87%
	Above 50	0	0	0	0	-	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		15	87	2	104	100.00%	23	114	0	138	100.00%

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.

7.1.3.2 Total Number and Proportion of Resignations

Gender	Age	2024					2025				
		Region			Total	%	Region			Total	%
		Taiwan	China	SSA			Taiwan	China	SSA		
Male	Below 30	5	27	0	32	27.12%	5	32	0	37	30.33%
	30-50	8	25	1	34	28.81%	5	26	1	32	26.23%
	Above 50	2	2	1	5	4.24%	10	0	0	1	0.82%
Female	Below 30	1	16	0	17	14.41%	3	23	0	26	21.31%
	30-50	4	23	0	27	22.88%	10	16	0	26	21.31%
	Above 50	2	1	0	3	2.54%	0	0	0	0	-
Other	Below 30	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		22	94	2	118	100.00%	24	97	1	122	100.00%

Note 1: Turnover ratio by age group = Number of male (female) employees within the age group who resigned during the year ÷ Total number of employee resignations during the year × 100%, excluding employees on unpaid leave during the year.

Note 2: Data for Taiwan excludes Sea Sonic Energy.

7.1.4 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.

7.1.5 Labor Relations Management

Sea Sonic Electronics respects the rights of all employees to participate in assemblies and collective bargaining. Currently, there are no labor unions or collective bargaining agreements in the Taiwan operations, Shenzhen Energy Power Electronics Co., Ltd., or the U.S. subsidiary. The Company respects and safeguards employees' rights to freedom of association and collective bargaining in accordance with applicable laws. In Taiwan, labor-management meetings are held quarterly on a regular basis, with transparent communication channels in place. Resolutions adopted during labor-management meetings apply to all employees in Taiwan. In 2025, a total of four labor-management meetings (one per quarter) were held, covering topics including promotion and salary adjustments, Lunar New Year holidays, labor insurance premium adjustments, on-site services, education and training, environmental safety, online business travel system implementation, workplace environment improvements, employee cafeteria evaluations, and workplace care for pregnant employees. A total of 20 proposals were reviewed, achieving a 100% approval rate. Dongguan Seasonic established a labor union organization in accordance with the Trade Union Law of the People's Republic of China and the General Principles of the Civil Law of the People's Republic of China. The employee participation rate in the union organization was 100%. A total of 19 proposals were reviewed, with an approval rate of 94.74%.

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.

7.2.1.1 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. The highest-paid individual in 2025, the President, assumed the position in September 2025. As the highest-paid individual in 2024 had already resigned, comparable year-over-year compensation increase percentage data cannot be provided. The Company will re-establish a comparable annual baseline beginning from the next reporting year. The highest-paid individual in 2025, the President, assumed the position in September 2025.

7.2.1.2 Average and Median Salaries for Non-Supervisory Employees in Taiwan

Item	2022	2023	2024	2025
Non-Supervisory Employees (Number)	103	99	99	87
Non-Supervisory Employees (Average Annual Salary, Thousand NT\$)	884	945	957	766
Non-Supervisory Employees (Median Annual Salary, Thousand NT\$)	687	780	833	684

Note 1: The number of non-management employees excludes managerial officers, temporary workers, and employees whose employment period was less than six months or who resigned within six months of employment.

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, 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

The following are additional enhanced welfare measures voluntarily provided by the Taiwan headquarters beyond items required by statutory regulations.

Item	Welfare Details
Flexible Work Hours	•Employees can arrange their own working hours within specified periods.
Work from Home Flexibility	•Employees may apply to work from home due to special needs.
Senior employees	•To reward senior employees for their contributions to the Company, trophies and bonuses are awarded.
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.
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.

7.2.3 Parental leave

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 2025, a total of two employees were eligible for parental leave without pay. Among them, one employee had applied in 2024 for an extension of parental leave without pay, but later chose to leave the workforce upon completion of the leave period in 2025 due to personal career planning considerations. Sea Sonic will continue fostering a work environment that supports work-life balance and caring for every "Sea Sonic baby."

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

Item	Welfare Details
Insurance	•Employees are legally covered for basic pension insurance, basic medical insurance (including childbirth), and unemployment insurance.
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.
Marriage, funeral, childbirth, and festival bonuses	•Express appreciation to employees during festivals like Chinese New Year, Dragon Boat Festival, and Mid-Autumn Festival.
Employee health checks	•Organize annual health checks for employees to emphasize and understand personal health.
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.
Welfare activities	•Provide annual travel and club subsidies to enrich employees' leisure lives and encourage them to form different types of recreational clubs spontaneously.
Other	•Legally establish a trade union and actively promote various employee welfare and emergency aid programs.

"Feature Column – Practicing a Sustainable Culture: 2025 Sea Sonic ESG Sustainability Walkathon"

To support net-zero emissions and employee health promotion goals, Sea Sonic Electronics held the "2025 Sea Sonic ESG Sustainability Walkathon" on November 7, 2025. The event route extended from the Central Plaza of Bali Cultural Park to the bicycle path leading to the Sustainable Environmental Education Center.

Centered around the theme "Step up to Net Zero," the event integrated concepts of energy conservation, carbon reduction, and healthy living, encouraging employees to participate using green transportation methods and deepen their ESG awareness through practical actions. By combining environmental education with health promotion, the Company continues integrating sustainability concepts into its corporate culture and demonstrates its commitment to advancing the net-zero transition.



7.2.4 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.

Region	Legal source	Allocation items	Allocation results
Sea Sonic Electronics Taiwan Headquarters	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	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
– 50th Anniversary Year-End Banquet



Sea Sonic Electronics Taiwan
Headquarters – Employee Travel
and Family Day Activities



Dongguan Seasonic– Annual Conference



Dongguan Seasonic – Labor Union Flower
Arrangement Activity

7.3 Diversified 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:

- New employee general courses: Assist new employees in quickly integrating into the company culture and work environment.
- Professional competencies: Enhance employees' professional skills and workplace competitiveness.
- Managerial competency training: Cultivate leadership and team management capabilities of supervisors.
- Compliance training: Ensure employees understand and comply with relevant regulatory requirements.
- 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.



7.3.1 Training System Blueprint

The process of educational training courses is as follows:



7.3.2 Training and Education

In 2025, the total training hours amounted to 11,199.5 hours, with an average of 32.6 hours per person in Taiwan and 32.4 hours per person in China. The average training hours per employee for all staff were 32.3 hours, an increase of approximately 1,159.5 hours compared to 2024, representing a significant increase of 11.5%. 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 5516.5, accounting for 51.3%, mainly comprising 1500.0 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 671 hours of training to R&D staff.

In view of the growing importance of ESG issues, ESG-related courses have been incorporated into compliance training programs since 2024. The Company hopes employees can gain a deeper understanding of ESG concepts, actively participate in carbon reduction initiatives, and develop the resilience and capability to analyze climate change impacts on operational sites. In addition, the Company has increased ethical management training courses to foster a corporate culture of ethical management, demonstrating its commitment to sustainable operations and enhancing the Company's overall value.

7.3.2.1 Employee Education and Training Hours Statistics

In 2025, the average training hours for male employees was 36.1 hours, and for female employees was 27.6 hours.

Gender	2022	2023	2024	2025
Male	10.36	20.76	36.14	36.05
Female	7.58	17.83	22.54	27.55
Other	-	-	-	-

Note 1: Average training hours = Total training hours by gender ÷ Number of employees of each gender employed at year-end during the reporting year (unit: hours).

Training Hours Statistics by Region

Item	2022			2023			2024			2025		
	Taiwan	China	SSA	Taiwan	China	SSA	Taiwan	China	SSA	Taiwan	China	SSA
Cumulative Hours for the Year	1,597.0	1,352.5	0	3,190.0	3,642.5	0	3,344.0	6,653.0	43.0	3,331.5	7,843.5	24.5
Employee Numbers	106	215	4	114	235	3	102	229	4	102	242	3
Average Hours per Person	15.1	6.3	0	28.0	15.5	0	32.8	29.1	10.8	32.7	32.4	8.2

Note 1: Annual cumulative training hours include new employee orientation courses (including human rights education), professional competency training, compliance training (including ESG courses), management competency training, and occupational safety training, among other courses.

Note 2: Average hours per person = Total annual training hours ÷ Number of employees in each region as of the end of 2025.

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

7.3.2.2 Employee Training Hours by Course Category

Course Categories	2022	2023	2024	2025
	Total Hours	Total Hours	Total Hours	Total Hours
General Orientation for Newcomers	264.0	829	436.0	574.5
Professional Skills	1,178.5	1,993.0	4,872.0	5,516.5
Compliance Training	61.0	1,327.5	1,600.0	1,146.0
Managerial Skills	1,399.0	829.0	1,197.0	647.0
Occupational Safety Training	47.0	1,854.0	1,935.0	3,315.5
Other		-	-	-
Total	2,949.5	6,832.5	10,040.0	11,199.5

Note 1: Human rights education: The Human Rights Policy was established in December 2023.

Note 2: The decrease in compliance training hours in 2025 was mainly due to the reclassification of certain training courses under professional competency training, resulting in a noticeable decline in recorded hours.

7.3.2.3 Average Training Hours by Employee Category

In 2025, average training hours by job level increased the most among frontline managers and entry-level employees, rising by 60.2% and 16.5%, respectively, compared with the previous year. This growth was primarily attributable to the Company's active promotion of management talent development programs and the establishment of the Dongguan Seasonic R&D Engineering Center, which provided professional training to strengthen middle management capabilities and R&D expertise in preparation for future business development needs.

Employee category	2022	2023	2024	2025
Senior Executives	45.18	53.04	46.55	30.62
Middle Managers	36.36	30.83	52.16	40.67
Junior Managers	8.14	12.44	16.63	26.64
Entry Level Employee	3.99	17.02	27.47	31.97

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: Frontline managers: Average training hours per person in 2025 increased by 10.01 hours compared with 2024, primarily due to strengthened management and professional skills training for frontline managers in 2025.

7.4 Workplace Safety

7.4.1 Occupational Safety and Health Management

To protect labor safety and employee health, the Taiwan headquarters and Dongguan Seasonic each carry out occupational safety and health management in accordance with local legal requirements. These measures cover all employees and are gradually being extended to non-employee workers within factory sites, such as subcontractors and external contractors. In 2025, the Taiwan headquarters arranged for a Class A Occupational Safety and Health Supervisor to complete refresher training and oversee occupational safety and health matters in Taiwan. At the same time, annual training implementation plans, health management, occupational disease prevention, and health promotion initiatives were developed in accordance with the Occupational Safety and Health Management Regulations.

Dongguan Seasonic, as one of the Company's key production bases, established a Production Safety Committee in accordance with the Work Safety Law of the People's Republic of China. Occupational safety and health standard operating procedures are implemented by corporate safety management personnel and production safety management personnel, and three-tier employee safety education and training programs are conducted in accordance with local regulations.

7.4.2 Occupational Health Services

At present, health management for non-employee workers (such as subcontractors) is the responsibility of their respective employers. The Company verifies compliance through its contractor management system. The physical and mental well-being of employees is regarded as one of the key indicators of corporate sustainability. The Taiwan headquarters and Dongguan Seasonic implement employee health care services in accordance with local regulations, achieving a 100% employee health service coverage rate in 2025. The Taiwan headquarters retains one qualified Occupational Medicine Specialist and one Occupational Health Service Nurse. Their primary responsibilities include health examination result analysis and guidance, health education, health consultation and assessment, health promotion, workplace environment evaluation and improvement recommendations, return-to-work/job assignment evaluations following illness or injury, and regularly reporting and providing recommendations regarding labor health services to management. In accordance with Article 16 of the Regulations for Labor Health Protection, the Taiwan headquarters requires new employees to provide health examination reports upon onboarding. Exceeding statutory requirements, the Company conducts annual general health examinations for employees each year. In 2025, the general health examination covered employees hired on or before December 31, 2024. A total of 88 employees received health examination analysis and guidance, with 100% coverage of employees identified as high health risk. The submission rate for pre-employment health examinations among new hires in 2025 was 100%, and no high-risk health conditions were identified.

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 accordance with regulatory requirements in China, annual health examinations are conducted for employees currently in service. Following examinations and assessments conducted by the health examination center, adequate medical consultation information is provided for cases requiring follow-up management. A total of 194 employees completed health examinations in 2025.

2025 Taiwan Headquarters Health Management and Care Statistics

Activity Themes	Titles	Number of Participants
Health Seminar	Prevention and Early Detection of Cardiovascular Diseases	50
Preventive Healthcare Lecturer - A	Super Slow Jogging / Aerobic Exercise	17
Preventive Healthcare Lecturer - B	Healthy Eating: How Office Workers and People Who Eat Out Frequently Can Follow a Low-Cholesterol Diet	43
		
Health Seminar	Preventive Healthcare Lecturer - A	Preventive Healthcare Lecturer - B

Sea Sonic Electronics Taiwan Headquarters obtained the “Healthy Workplace Activation Certification” issued by the Health Promotion Administration, Ministry of Health and Welfare, in December 2024. In 2025, in alignment with the newly integrated “Healthy Workplace Promotion Self-Assessment System” launched by the Health Promotion Administration, the Company proactively submitted its workplace health promotion achievements and successfully passed the review in December 2025, receiving the “2025 Healthy Workplace Promotion Self-Assessment Qualification Certificate.”

Sea Sonic Electronics values the physical and mental well-being of its employees and is committed to creating a safe and friendly working environment. Initiatives include employee health examinations, mental health care, workplace safety education and training, and other measures aimed at comprehensively enhancing employee well-being. Receiving the “Healthy Workplace Promotion Self-Assessment Qualification Certificate” not only demonstrates that the Company’s policies and measures meet national healthy workplace promotion standards, but also represents the participation and collective efforts of all employees. Going forward, the Company will continue participating in the annual assessment process, strengthen data-driven and needs-oriented approaches, optimize the quality of health promotion initiatives, and continue building a safe, healthy, and sustainable workplace culture.



2025 Health Checkups (Taiwan Headquarters)



2025 Contracted Occupational Health Management and Care (Taiwan Headquarters)

Accordingly, no occupational disease cases as defined under the “Regulations for Implementing Labor Occupational Accident Insurance Occupational Disease Appraisal” occurred in 2025. 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.

健康職場認證標章



7.4.2.1 Occupational Disease Prevention

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. Accordingly, the Taiwan headquarters obtained the Healthy Workplace Activation Certification issued by the Health Promotion Administration, Ministry of Health and Welfare, in December 2024, and subsequently passed the "Healthy Workplace Promotion Self-Assessment Certification" in 2025.

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. Based on the results of the company-wide employee health examinations conducted in 2023, and with reference to the high-proportion abnormal findings identified by professional nurses — including body mass index, systolic blood pressure, and total cholesterol-related chronic disease prevention and control — the Company organized 2025 health seminar topics aimed at enhancing employees' health awareness, promoting proper health behaviors and dietary habits, maintaining employees' physical and mental well-being, and preventing occupational diseases.

In accordance with the Occupational Disease Prevention Law of the People's Republic of China, Dongguan Seasonic places emphasis on preventive management during employees' daily work activities. The following measures are implemented in routine operations to prevent occupational diseases:

- 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.

The Company determines occupational diseases in accordance with the occupational disease classification and identification standards announced by the competent authorities in each region. The Taiwan headquarters follows the Regulations Governing the Implementation of Occupational Disease Identification Procedures for Labor Occupational Accident Insurance, while Dongguan Seasonic follows the Classification and Catalogue of Occupational Diseases. No occupational disease cases recognized by the competent authorities occurred in 2025.

The inspection items and results for Dongguan in 2025 are as follows:

Examination Items	Results for 2025	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 194 employees completed health examinations.	Examination items as required by regulations
Particular health check-ups for positions potentially exposed to occupational hazards (Once a year)	35 employees required particular health check-ups, all of which were conducted, achieving a 100% completion rate. No abnormalities were found among employees in 2025.	Tin dioxide, noise



Detection of occupational disease hazards in the workplace (Dongguan)



Special health examinations (Dongguan)

7.4.2.2 Diverse Health Promotion Activities

Sea Sonic regards employees as the Company's most important assets. Accordingly, the Company proactively invests significant resources in employee physical and mental well-being and continuously pays close attention to workplace health promotion initiatives. Beyond legal requirements, the Company is always willing to go a step further by organizing activities such as sports days, health awareness campaigns, and club activities, with the aim of creating a safe and comfortable working environment for employees. While fully dedicating themselves to work, employees are also encouraged to manage their physical and mental well-being with the same level of commitment as pursuing annual goals, treating health as a form of sustainable investment in order to achieve work-life balance and overall well-being. All health promotion activities organized by the Company are voluntary and do not affect employee performance evaluations.

7.4.2.3 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 2025, the number of occupational injury cases at the Sea Sonic Electronics Taiwan headquarters was 0, while Dongguan Seasonic reported 1 occupational injury case involving a finger compression injury, which was reported to the local competent authority in accordance with regulations.

2025 Taiwan Headquarters Health Promotion Activity Statistics

Category	Session	Number of participants
Sports Day	1	97
Health Awareness Campaigns	29	347
Badminton Club Activities	50	20
Total	80	464

Region	Taiwan		Dongguan		Shenzhen Energy Power		SSA		SSE	Total	
Employee category	Employees	Non-employee	Employees	Non-employee	Employees	Non-employee	Employees	Non-employee	Non-employee	Employees	Non-employee
Employee Count ^{Note 2}	102	34	232	6	10	5	3	2	8	347	55
The number of hours worked ^{Note 3}	201,552	13,285	434,304	2,432	19,840	12,081	6,096	52	16,000	661,792	43,850
The number of fatalities as a result of work-related injury	0	0	0	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%	0%	0%	0%
The number of high-consequence work-related injuries	0	0	0	0	0	0	0	0	0	0	0
The rate of high-consequence work-related injuries	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
The number of recordable work-related injuries	0	0	1	0	0	0	0	0	0	1	0
Total Recordable Injury Rate ^{Note 4} (TRIR) (cases per million hours worked)	0	0	1.42	0	0	0	0	0	0	1.42	-

Note 1: The disclosure boundary excludes Sea Sonic Energy.

Note 2: Number of employees: Number of employees as of December 31 of the reporting year; non-employee workers include outsourced contractors, temporary subcontractors, and consultants engaged in Europe.

Note 3: Hours worked: Number of employees * Total working days * Daily working hours.

Note 4: Recordable occupational injury rate = [Number of recordable occupational injuries (including fatalities and serious injuries) / total working hours] × 1,000,000.

Note 5: Total working hours for non-employee workers are calculated based on estimates and were incorporated into implementation tracking in 2025.

7.4.3 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 2025, the Company specially invited professional firefighters from the Neihu Division of the Taipei City Fire Department to provide training on disaster prevention response capabilities, evacuation and escape procedures, fire safety knowledge, and workplace disaster prevention concepts and management. Through these training sessions, the Company aims to enhance employees' emergency response capabilities, cultivate correct evacuation and fire safety knowledge, and ensure that in the event of an emergency, organizational members can be mobilized quickly, take appropriate actions, effectively control disasters, and minimize losses.



Taipei Headquarters Occupational Health & Safety Training – Fire Drill

To strengthen workplace safety management, Dongguan Seasonic conducts annual emergency drills covering fire incidents, chemical hazards, food poisoning, and machinery injuries. Through these drills, employees develop risk avoidance skills, improve their ability to respond to emergency situations, strengthen self-protection and self-rescue capabilities, and acquire response skills for various accident scenarios, while also enhancing overall safety awareness. No fire incidents occurred at Sea Sonic Electronics in 2025.



Dongguan Plant – Fire Drill



Dongguan Plant –
Chemical Spill Drill



Dongguan Plant – Food Poisoning
Emergency Response Drill



Dongguan Plant – Machinery Injury
Emergency Response Drill

7.4.4 Subcontractor Safety and Health Management

Dongguan Seasonic Electronics has established "Sub-contractor 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.

- Subcontractors must notify the project contractor at least one working day before construction and obtain construction permits before commencing work.
- 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.
- 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.
- When subcontractors enter the plant to transport waste, they must comply with regulations on waste pollution prevention and control.
- Special operations require prior permission before proceeding.
- 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 2025.

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SOCIAL INCLUSION



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.

Sea Sonic values the concept of diversified growth and social inclusion. 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.

8.1 Zero Hunger

8.1.1 Sea Sonic Electronics USA Subsidiary – Uniting for Love, Sharing a Meal Food Bank and Our Responsibility

Los Angeles, USA

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) initiatives, Sea Sonic Electronics' U.S. subsidiary actively participates in social welfare activities. Since 2023, every employee has volunteered at a food bank at least twice each year, giving back to nearby communities in California through concrete actions and continuously creating a positive local impact. In 2025, the Company continued promoting this volunteer service program. Employees supported food bank operations and provided timely assistance to disadvantaged groups through food sorting, distribution, and community service activities. Through long-term participation in such public welfare activities, Sea Sonic Electronics hopes to continue strengthening its connection with local communities while encouraging employees to jointly practice the principles of corporate sustainability and social care through volunteer service.



Seasonic Electronics Volunteer Event



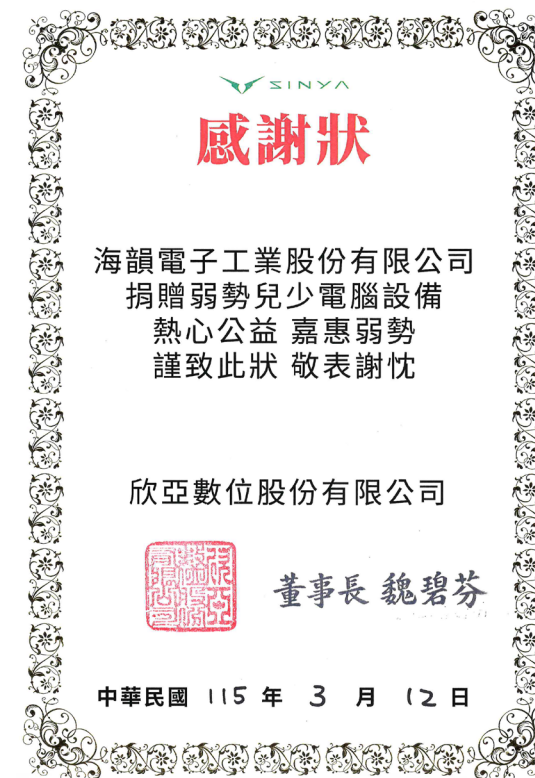
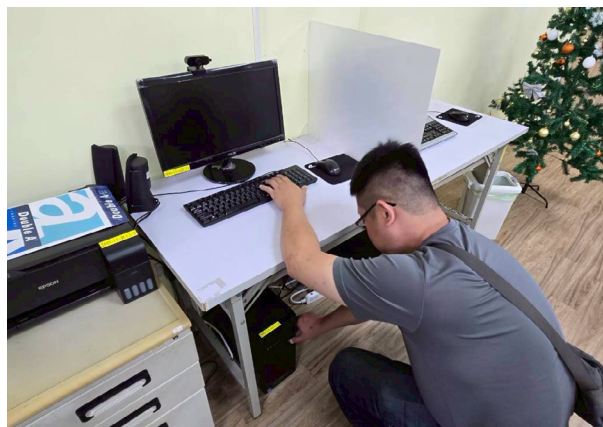
8.2 Quality Education and Reduced Inequalities

8.2.1 Sea Sonic Electronics Taiwan Headquarters –SINYA Care Program

Daliao District, Kaohsiung, Taiwan

The “SINYA Care Program” is a public welfare initiative launched by channel partner Sinya Digital, focusing on residential care and independent living support organizations. Through on-site visits and needs assessments, the project gains an in-depth understanding of the equipment limitations and practical needs faced by frontline institutions in daily administration, youth education, and living support environments. By integrating corporate resources, the project provides appropriate and sustainable equipment support to help related organizations gradually improve their digital environments and support their basic needs in administration, educational guidance, and daily care. This enables technology resources to create meaningful impact where they are most needed while establishing a foundation for stable long-term operations.

Sea Sonic has long been concerned about the digital divide caused by unequal distribution of technology resources. In this initiative, the Company responded to the invitation of channel partner Sinya Digital and supported the promotion of the “SINYA Care Program ” by participating collaboratively in public welfare activities and contributing available equipment resources as part of the project support. Leveraging its expertise in hardware equipment, Sea Sonic addressed the practical needs of frontline organizations in administrative management, educational guidance, and youth learning applications. Through supporting the “SINYA Care Program,” Sea Sonic donated four trial-use computer cases and 37 power supply units as supplemental basic equipment resources for the project, participating in the improvement of digital environments for residential care and independent living support organizations and responding to social needs through tangible resource contributions. The Company hopes these efforts will help supplement the basic resources required for rural education and life guidance programs, reduce resource inequality, and align with the United Nations Sustainable Development Goals SDG 4 “Quality Education” and SDG 10 “Reduced Inequalities,” thereby continuously contributing positive impact toward sustainable social development.



8.2.2 Sea Sonic Europe B.V. - Participates in the Côte d'Ivoire Project "Turning Waste into Treasure: Building Schools"

Abidjan, Republic of Côte d'Ivoire

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.

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 continuously sponsoring this UNICEF initiative since 2023. The donation amount totaled EUR 15,000, equivalent to approximately NT\$520,000, in support of The Côte d'Ivoire Project, which collects plastic waste and recycles it into sustainable construction materials. Local organizations can then use these materials to build schools and other community facilities.

Currently, this project has recycled 3,200 tons of plastic waste and used the materials to build 492 classrooms, benefiting 24,600 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."



8.3 Supporting Local Community Coexistence

8.3.1 Sea Sonic Electronics Taiwan Headquarters – “Helping Children Create Their Own Future, Conveying Warmth and Positivity Through Moving Music!”

Luzhu District, Taoyuan, Taiwan

In 2025, 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.



8.3.2 Sea Sonic Electronics Taiwan Headquarters – Sea Sonic Electronics 50th Anniversary Mid-Autumn Festival Charity Initiative: Delivering Stability and Care!

Sanchong District, Taipei, Taiwan

As a global leading power supply brand, Sea Sonic Electronics has always embraced “stability, energy efficiency, and care” as its core values. During the 2025 Mid-Autumn Festival, the Taiwan headquarters specially selected the “ABRAZO” charity gift boxes from the Down Syndrome Foundation, transforming festive blessings into concrete actions that support stable employment opportunities for sheltered workshop participants, allowing every gesture of goodwill to become a source of support for disadvantaged groups and a means of delivering warmth.

As Sea Sonic Electronics approaches the important milestone of its 50th anniversary, the Company is not only committed to creating stable, reliable, and energy-efficient power products, but also aspires to become a driving force that continuously spreads positive energy throughout society.

Guided by the brand spirit, “The Heart of Your System,” we support charitable initiatives through actual procurement actions, embrace diversity, and promote social inclusion, enabling corporate operations and social responsibility to grow together.

From product innovation to social participation, Sea Sonic Electronics continues to uphold “stability and care” as its core values, becoming a source of energy that illuminates society while working together with all sectors to create an inclusive and sustainable future.



8.3.3 Sea Sonic Electronics Shenzhen Subsidiary – Azure Childhood: Protecting Transitional Homes for Children Receiving Medical Treatment

Guangzhou, Guangdong, China

During Children's Day in 2025, Sea Sonic Electronics, as it approached its 50th anniversary milestone, partnered with the Guangzhou Xiaojia Public Welfare Service Center to launch a charitable initiative, transforming holiday blessings into meaningful action to safeguard precious family moments for children receiving medical treatment and to create warm and hopeful childhood memories for them.

Continuing the brand spirit of "The Heart of Your System," Sea Sonic carried out three initiatives during International Children's Day in 2025, with a total investment of RMB20,000. Through the "Oceanarium Journey" activity, the Company accompanied 38 families of sick children into an ocean-themed world, creating warm and unforgettable memories. Through the "Tongxing Station" initiative, the Company supported more than 100 families by encouraging creativity and providing relaxing moments of companionship through collaborative handicraft activities. At the same time, Sea Sonic sponsored the "LeShan Kitchen" material support project, providing nutritious meals to ease caregiving burdens for parents while delivering practical and thoughtful care.



8.3.4 Sea Sonic Electronics Netherlands Subsidiary – Promoting Inclusion and Providing Stable Employment Opportunities

Cherkasy, Ukraine

Since 2023, Sea Sonic Electronics' Netherlands subsidiary has established a cooperative relationship with a software development team located in Cherkasy, Ukraine, engaging in long-term collaboration through professional service procurement. While enhancing the Group's digital service quality and user experience, this collaboration also provides stable employment opportunities and professional development space for local young people and technical professionals, enabling talent to continue building experience and applying their expertise within a familiar environment.

Through international professional collaboration, Sea Sonic not only advances the Company's digital capabilities, but also indirectly promotes youth employment and skills development, aligning with the United Nations Sustainable Development Goal SDG 8 "Decent Work and Economic Growth."

Sea Sonic believes that responsible business collaboration not only creates corporate value, but can also generate long-term and positive impacts for partners and local communities through professional technology exchange and industry cooperation. Going forward, the Company will continue deepening international professional partnerships through pragmatic and long-term cooperation models, expanding global business operations while practicing sustainable principles that balance business development and social value.



GRI Standards Content Index

Statement of Use	Sea Sonic Electronics has prepared the 2025 Sustainability Report in accordance with the GRI Universal Standards, covering the reporting period from January 1 to December 31, 2025.
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	011	
	2-2	Entities included in the organization's sustainability reporting	About this report : Scope of boundaries	004	
	2-3	Reporting period, frequency, and contact point	About this report : Reporting period About this report : Contact information	004	
	2-4	Restatements of Information	About this report : Restatement of information There is no restatement of information in this report.	004	
	2-5	External assurance	This report has not been externally assured.	-	
	2-6	Activities, value chain, and other business relationships	1.1 Company Profile 3.1 Products and Services 4.1 Industry Supply Chain	011 067 077	
	2-7	Employees	1.1 Company Profile 7.1.1 Talent Recruitment	011 120	
	2-8	Workers who are not employees	7.1.1 Talent Recruitment	120	
	2-9	Governance structure and composition	2.1.1 Corporate Governance Structure	044	
	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	051	
	2-13	Delegation of responsibility for managing impacts	2.1.2 Functional Committees	051	

GRI Stan- dards	Disclosure Items		Chapter	Page Number	Remark
	2-14	Role of the highest governance body in sustainability reporting	2.1.2 Functional Committees	051	
	2-15	Conflicts of interest	2.1.1 Board Composition	044	
	2-16	Communication of critical concerns	1.4 Sustainability Issue Management Process 2.1.1 Board Composition	020 044	
	2-17	Collective knowledge of the highest governance body	2.1.1 Board Composition	044	
	2-18	Evaluation of the performance of the highest governance body	2.1.1 Board Composition	044	
	2-19	Remuneration policies	2.1.2 Functional Committees	051	
	2-20	Process to determine remuneration	2.1.2 Functional Committees	051	
	2-21	Annual total compensation ratio	7.2.1 Equitable and Generous Compensation	126	
	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	056 061	
	2-25	Processes to remediate negative impacts	1.4 Sustainability Issue Management Process 2.3 Ethical Management	020 056	
	2-26	Mechanisms for seeking advice and raising concerns	2.3 Ethical Management	056	
	2-27	Compliance with laws and regulations	2.5 Compliance with Laws and Regulations	062	
	2-28	Membership associations	1.1 Company Profile	011	
	2-29	Approach to stakeholder engagement	1.4 Sustainability Issue Management Process	020	
	2-30	Collective bargaining agreements	Not covered by collective bargaining agreements	-	

Material topics disclosure indicators

GRI Standards	Disclosure Items		Chapter	Page Number	Remark
GRI 3 Material Topics 2021	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	076	
	GRI 308 Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.2 Supply Chain Management	079	
	GRI 414 Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	4.2 Supply Chain Management	079	
Green products and R&D	GRI 3 Material Topics	3-3	Management of material topics	3. Product Services	066	
	Sea Sonic Electronics Specific Topics	-	Sea Sonic Electronics' technology, R&D, patents, and intellectual property	3.1 Products and Services	067	
Geopolitical Risk in the Taiwan Strait	GRI 3 Material Topics	3-3	Management of material topics	2.6 Risk Management	063	
	Sea Sonic Electronics Specific Topics	-	Risk events have been incorporated into the Company's material sustainability topics for management.	2.6 Risk Management	063	
Sales Risk	GRI 3 Material Topics	3-3	Management of material topics	2.6 Risk Management	063	
	Sea Sonic Electronics Specific Topics	-	Risk events have been incorporated into the Company's material sustainability topics for management.	2.6 Risk Management	063	
Information security	GRI 3 Material Topics	3-3	Management of material topics	2.7 Information Security	064	
	GRI 418 Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.7 Information Security	064	

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. Environmental Friendliness	084	
	GRI 302 Energy 2016	302-1	Energy consumption within the organization	5.1.2 Energy Consumption	085	
		302-3	Energy intensity	5.1.1 Energy Management	085	
		302-4	Reduction of energy consumption	5.1.1 Energy Management	085	
	GRI 305 Emissions 2016	305-1	Direct (Scope 1) greenhouse gas emissions	6.4.1.1 Greenhouse Gas (GHG) Emissions	115	
		305-2	Energy indirect (Scope 2) greenhouse gas emissions	6.4.1.1 Greenhouse Gas (GHG) Emissions	115	
		305-3	Other indirect (Scope 3) greenhouse gas emissions	6.4.1.1 Greenhouse Gas (GHG) Emissions	115	
		305-4	Greenhouse gas emissions intensity	6.4.1.1 Greenhouse Gas (GHG) Emissions	115	
Human Resource Development	GRI 3 Material Topics	3-3	Management of material topics	7. Employee Care	119	
	GRI 401 Employment 2016	401-1	New employee hires and employee turnover	7.1.3 New Hires and Resignations	124	
	GRI 404 Training and Education 2016	404-1	Average hours of training per year per employee	7.3.2 Training and Education	131	
Product quality	GRI 3 Material Topics	3-3	Management of material topics	3. Product Services	066	
	GRI 416 Customer health and safety	416-1	Assessment of the health and safety impacts of product and service categories	3.2 Product Quality Management	074	

Secondary Topic Disclosure Indicators

Secondary Topic	GRI Standards		Disclosure Items	Chapter	Page Number	Remark
Waste Management	GRI 306 Waste 2020	306-1	Waste generation and significant waste-related impacts	5.3 Waste Management	090	
		306-2	Management of significant waste-related impacts	5.3.2 Waste Disposal Statistics	091	
		306-3	Waste generated	5.3.2 Waste Disposal Statistics	091	
		306-4	Waste diverted from disposal	5.3.2 Waste Disposal Statistics	091	
		306-5	Waste directed to disposal	5.3.2 Waste Disposal Statistics	091	
Business Ethics	GRI 205 Anti-corruption 2016	205-2	Communication and training regarding anti-corruption policies and procedures	2.3 Ethical Management	056	
Water Resource Management	GRI 303 Water and Effluents 2018	303-3	Water withdrawal	5.2 Water Source Management	089	
Climate Change Management	Self-Defined Topics	-	Climate Governance	6. Climate Actions	094	
Occupational Health and Safety	GRI 403 Occupational Health and Safety 2018	403-3	Occupational Health Services	7.4 Workplace Safety	133	
		403-6	Promotion of worker health	7.4 Workplace Safety	133	
		403-9	Work-related injuries	7.4 Workplace Safety	133	
		403-10	Work-related ill health	7.4 Workplace Safety	133	
Social inclusion	GRI 413 Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	8. Social Inclusion	138	

Sustainability Accounting Standards Board (SASB)

Content Index

Topic	Indicator Code	Indicator Description	Chapter
Energy Management	RT-EE-130a.1	(1)Total energy consumption (GJ): 6,078 GJ (2)Percentage of electricity from the grid (%): 100% (3)Percentage of renewable energy (%): 0	6.5 Industry-Based Metrics
Hazardous waste management	RT-EE-150a.1	Total weight of hazardous waste (T): 4.72 tons, and recycling percentage (%): 92%	5.3 Waste Management
	RT-EE-150a.2	Number of reportable spill events: None	2.5 Compliance with Laws and Regulations 5.3 Waste Management
		Reportable spill quantity (kg): None	
Product Safety	RT-EE-250a.1	Reportable recovery quantity (kg): None	3.2 Product Quality Management
		Number of recalled products: None	
	RT-EE-250a.2	Number of recall events: None	3.2. Product Quality Management
Product lifecycle management	RT-EE-410a.1	Total financial loss due to product safety-related legal proceedings: None	3.2. Product Quality Management
	RT-EE-410a.2	Percentage of revenue from products containing substances reportable under IEC 62474 (%)	NA
	RT-EE-410a.3	Percentage of total revenue from qualified products that meet energy efficiency standards (%)	3.1 Products and Services
Raw Material Procurement	RT-EE-440a.1	Total revenue from products related to renewable energy and energy efficiency	NA
		Description of risk management regarding the use of critical materials	4.2 Supply Chain Management
	RT-EE-510a.1	Description of policies and practices for preventing the following behaviors: (1) Corruption and bribery, and (2) Anti-competitive behavior	2.3 Ethical Management 2.5 Compliance with Laws and Regulations
Business Ethics	RT-EE-510a.2	Total financial loss due to legal proceedings related to bribery or corruption: None	
	RT-EE-510a.3	Total financial loss due to legal proceedings related to anti-competitive behavior regulations: None	
Activity Indicators	RT-EE-000.A	Number of products produced by product category	3.1 Products and Services
	RT-EE-000.B	Employee Numbers	1.1 Company Profile 7.1.1 Talent Recruitment



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YEARS

Sea Sonic Electronics Co., Ltd.

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