

## Sustainable Development Implementation

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
		Explanation	
1. Does the Company have a governance structure for sustainability development and a dedicated (or ad-hoc) sustainable development organization with Board of Directors authorization for senior management, which is reviewed by the Board of Directors?	✓	<p>To advance the Company's corporate social responsibility and to promote economic, environmental, and social progress toward sustainable development, the Board of Directors resolved on May 11, 2023 to establish the Corporate Sustainability Development Committee. The Committee operates in accordance with its duly adopted Charter.</p> <p>The Committee is chaired by a director and works with senior executives from different functional areas to review the Company's core capabilities and formulate short-, mid-, and long-term sustainability plans. Serving as an integrated, cross-functional communication platform, the Committee convenes monthly and/or quarterly meetings and establishes topic-based working groups covering environmental, social, and governance matters. Through these mechanisms, the Committee identifies sustainability topics relevant to the Company's business and stakeholder concerns, develops corresponding strategies and operating guidelines, allocates organizational and sustainability-related budgets, plans and executes annual initiatives, and tracks implementation progress to ensure that sustainability strategies are effectively embedded in the Company's day-to-day management.</p> <p>The Board of Directors receives regular quarterly briefings from management, including updates on the execution status of greenhouse gas inventory and verification schedules. In addition, the Committee Convenor reports to the Board annually on the year's plans and implementation results. The most recent annual report to the Board was presented on July 31, 2025, during which the Company's sustainability strategy and targets were reported and the Board provided oversight and feedback on related progress. At the same meeting, the Board resolved to approve the Company's 2024 Sustainability Report.</p>	None
2. Does the Company follow materiality principle to conduct risk assessment for environmental, social and corporate governance topics related to Company operation, and establish risk management related policy or strategy?	✓	<p>This disclosure covers the Company's sustainability performance at its principal operating sites for the period from January to December 2024. For further details, please refer to the Company's 2024 Sustainability Report. The boundary of the risk assessment is centered on the Company and covers its existing operating sites in Taiwan, Mainland China, and the Philippines.</p> <p>The Company follows the ISO 31000 risk management framework and principles to systematically collect and analyze relevant internal and external issues, and to carry out risk identification, analysis, evaluation, response, and monitoring procedures. Based on these processes, the Company formulates risk response strategies and implements risk mitigation measures, while maintaining ongoing risk monitoring. The Company is also committed to disclosing the status and potential impacts of material risks through periodic risk reporting mechanisms, so as to safeguard the interests of the Company and its stakeholders.</p> <p>In accordance with applicable requirements, the Company has established an internal control system. On a quarterly basis, the external auditors and the Internal Audit Office review risk matters related to financial aspects and internal control operations, respectively, and the Corporate Governance Officer arranges for the Audit Committee and the Board of Directors to be briefed on audit findings and the status of corrective actions and follow-up. In addition, the Management Committee consolidates risk factors identified by various functional groups and incorporates them into the overall risk assessment. The scope of risk covers strategic, operational, financial, and event-related dimensions. In recent</p>	None

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<p>years, the Company has identified key risk topics including U.S. patent litigation, customer credit risk, and tariff changes. For material risks, the Company has established corresponding management plans and improvement targets, and the responsible executives report risk control progress and implementation status to the Board of Directors.</p> <p>Based on the results of the risk assessment, the Company has formulated relevant risk management policies and strategies as follows:</p> <p><b>Economic Issues</b></p>																																				
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	Identification of Risk	Risk Control Measures	
Human Capital Risk Management		<ul style="list-style-type: none"> <li>• Inspect and audit human resource periodically</li> <li>• Plan and execute employees' educational training and development planning</li> <li>• Design competitive remuneration and employees' benefit policies</li> <li>• Complete training, and development &amp; training plan for local human resources</li> </ul>	
Safety and Health Risk		<ul style="list-style-type: none"> <li>• Occupational safety and health committee reviews compliance with occupational safety laws periodically.</li> <li>• Employees' occupational safety and health educational training</li> <li>• Protective measures and control over risk of hazard</li> <li>• Safety and production order in workplace</li> <li>• Fulfill fire protection measures and enhance employees' awareness and training of fire protection</li> <li>• Implement the control over source of fire and voluntary safety inspection mechanism</li> <li>• Inspect electric and mechanical equipment periodically</li> </ul>	
Infectious Disease Control and Prevention		<ul style="list-style-type: none"> <li>• Strengthen various infectious disease preparedness measures</li> <li>• Access control at factory premises, especially handling and disinfection at factory premises, et al.</li> <li>• Employees' self health management and checkup</li> <li>• Review and store preparedness supplies</li> </ul>	
Product Quality/Safety Management		<ul style="list-style-type: none"> <li>• Design products in accordance with international rules and brand customers' standards</li> <li>• Strengthen the technical team</li> </ul>	
<p>In response to climate change-related risks becoming an emerging risk category in recent years, we identify and assess climate-related risks and opportunities in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). We have identified four transition risks, primarily arising from market factors and from policy and regulatory developments. These include (i) heightened expectations from upstream value-chain partners regarding low-carbon operations and products, where an inability to respond may adversely affect revenue, and (ii) the customized nature of our products, under which global climate targets may constrain fossil fuel-related industries and lead to higher raw material prices, thereby increasing operating costs.</p> <p>To address these risks, we signed the SBTi Commitment Letter, pledging to set greenhouse gas (GHG) reduction targets using a science-based approach consistent with a 1.5°C pathway. In 2024, we also plan to introduce a digital carbon management information platform and establish a product life-cycle assessment (LCA) mechanism. In addition, our major operating sites have adopted, or</p>			

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		are planning to adopt renewable energy through renewable energy procurement agreements and/or the installation of rooftop solar photovoltaic systems to reduce our operational carbon footprint. For further information on our climate governance, management approach, and targets, please refer to the "Climate Risk and Opportunity Response" section of the Company's 2024 Sustainability Report.	
3. Environmental Topic			
(1) Has the Company set an environmental management system designed to industry characteristics?	✓	<p>The Company's manufacturing sites located in Zhunan, Taiwan; Suzhou, China; and the Philippines have all obtained valid certifications in 2025, including the Environmental Management System (ISO 14001), Occupational Health and Safety Management System (ISO 45001), and Energy Management System (ISO 50001), as well as greenhouse gas emissions verification/validation (ISO 14064).</p> <p>These certifications and verifications enable the Company to track emission reduction performance and disclose relevant information in its Sustainability Report and on the Corporate Sustainability section of the Company's website. Through these efforts, the Company is committed to pollution prevention, energy and resource conservation, waste reduction, accident prevention, and providing a safe, healthy, and comfortable working environment for its employees.</p>	None
(2) Is the Company committed to improving resource efficiency and to the use of renewable materials with low environmental impact?	✓	<p>Since 2022, the Company has gradually implemented the ISO 50001 Energy Management System across its manufacturing sites and obtained third-party certification, thereby enhancing energy efficiency through a systematic approach. To effectively promote energy management, the Company continuously communicates energy-saving and carbon-reduction concepts and practices through new-employee training and internal announcements, and actively advances energy-saving initiatives at offices and plant sites. The Company aims to embed green values from the corporate level down to individual employees, demonstrating its commitment to energy conservation and environmental protection.</p> <p>In 2024, the Company's total energy consumption amounted to 179,554.71 gigajoules, with purchased electricity remaining the primary energy source, accounting for 86.16% of total energy consumption. Purchased electricity decreased by 12.04% compared with 2023, mainly attributable to the Company's phased adoption of renewable energy measures since 2023, including the procurement of green electricity and the installation of solar power systems. As a result, the proportion of renewable energy in total energy use increased from 0% in 2023 to 11.30% in 2024. In 2024, purchased electricity accounted for 93.23% of total electricity consumption. For detailed data by energy type and operating site, please refer to the Company's 2024 Sustainability Report.</p> <p>To further enhance energy management effectiveness, the Company has introduced the ISO 50001 Energy Management System at its plant sites since 2022 and completed third-party certification in 2023 (valid from April 18, 2023 to April 17, 2026), continuously improving energy efficiency through systematic management.</p> <p>To reduce its operational carbon footprint, the Company has progressively implemented renewable energy initiatives at its major manufacturing sites since 2023, including signing power purchase agreements and installing rooftop solar photovoltaic systems. These measures have taken effect or commenced grid-connected generation on a rolling basis since December 2023. Currently, the Suzhou and Philippines sites have procured green electricity as a key measure to advance low-carbon manufacturing. Going forward, the Company plans to establish a systematic Renewable Energy Certificate (REC) management mechanism to centrally collect and</p>	None

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			<p>track certificate data across sites and integrate such data into its carbon management system, enabling more accurate calculation of Scope 2 emissions and offset benefits. In addition, the Company will optimize its green electricity allocation in line with its SBTi targets and internal carbon pricing strategy, enhancing the transparency and strategic effectiveness of renewable energy use as it continues progressing toward its net-zero goal.</p> <p>In 2023, the Company's Philippines manufacturing center entered into a 10-year power purchase agreement with a renewable energy supplier and commenced supply on December 26. This agreement is implemented under the Green Energy Option Program (GEOP) promoted by the Philippine Department of Energy (DOE), through which the Company procures green electricity from a qualified renewable energy provider. Under the agreement, 100% renewable electricity will be supplied over the next 10 years based on the manufacturing center's demand.</p> <p>In addition, the Suzhou manufacturing center completed the installation of a 1.57 MW rooftop solar photovoltaic system in 2023 and connected it to the grid. Total electricity generation in 2024 reached 1,850,940.40 kWh. The Zhunan manufacturing center is expected to install a 314.6 kW rooftop solar photovoltaic system in 2025, with estimated generation accounting for 4.64% of its total electricity consumption. The Company will continue to plan and enhance its renewable energy adoption measures and progressively increase the share of renewable energy in its energy mix to fulfill its carbon reduction commitments.</p> <p>Through the implementation of its energy management system, the Company focuses on major energy-consuming equipment to enhance efficiency and reduce energy consumption. With respect to air-conditioning systems, the Company reduces chiller electricity consumption by maintaining cooling tower cleanliness and lowering cooling water temperatures, and optimizes the combination of chillers, chilled-water pumps, and cooling-water pumps in response to climate conditions to supply demand at the lowest possible energy use. With respect to compressed air systems, the Company adopts variable-frequency air compressors to reduce electricity consumption and conducts regular leak inspections to prevent energy waste. For key energy-saving measures implemented at the Company's major manufacturing centers in 2024, please refer to the Company's 2024 Sustainability Report.</p> <p>At the product level, in response to sustainable consumption trends and to enhance the green competitiveness of its products, Sercomm has long been committed to environmentally friendly design. Beginning at the product development stage, the Company follows the 3R principles (Reduce, Reuse, Recycle) advocated by the EU WEEE Directive to extend product life and improve ease of disassembly and recyclability. Strategically, the Company continues to advance Green Design, Green Manufacturing, and Green Procurement to ensure full compliance with international environmental regulations, including the EU WEEE, RoHS, and REACH requirements. By improving power conversion efficiency, reducing material usage, and optimizing packaging design, the Company effectively reduces environmental impacts across product life cycles. It also works with supply chain partners to incorporate recycled and environmentally friendly materials, thereby supporting the circular economy.</p> <p>With respect to green design targets, the Company actively promotes the use of recycled and environmentally friendly materials under the "Reuse" dimension and has set specific targets through 2026: subject to meeting customer specification requirements, more than 70% (by weight) of plastic parts used in relevant router products will be made from recycled materials, and more than 70% (by weight) of paper components used in products will be made</p>

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			from recycled materials or environmentally friendly materials. In 2024, 15 products successfully incorporated PCR (Post-Consumer Recycled) materials, and the Company will continue to lead the industry toward a low-carbon future through green innovation.	
			The Board of Directors is the Company's highest decision-making body for climate governance, responsible for overseeing the Company's climate-related governance performance and the achievement of related targets. The Sustainability Development Committee reports to the Board annually on implementation results and progress toward targets; the most recent report was presented on July 31, 2025. The Board also provides ongoing oversight of the planning and execution of climate-related action plans to ensure that climate governance remains aligned with the Company's overall business direction.	
			The Corporate Sustainability Development Committee is a functional committee under the Board and serves as the Company's primary management body for climate-related risks and opportunities. The Committee is convened by a director and comprises senior executives as members. It holds quarterly meetings to review climate-related action measures, targets, and performance, and reports regularly to the Board, including quarterly updates on the progress of greenhouse gas (GHG) management initiatives. To enhance climate-related expertise, Board members have continued to participate in sustainability- and climate-related training programs in recent years and closely monitor climate issues across the communications networking industry value chain to better identify and address potential and material climate-related risks and opportunities.	
(3) Does the Company evaluate current and future climate change potential risks and opportunities and take measures related to climate related topics?	✓		<p>Key topics discussed by the Board and the Sustainability Development Committee in 2024 included the review of SBTi targets and renewable energy scenario simulations, upgrades to the SGETS carbon inventory system, progress on product life cycle assessment (LCA), and the sustainable supply chain management program and related improvement KPIs. Through the Committee's reporting and tracking mechanisms, the Board is able to monitor the implementation of climate strategy and enhance organizational resilience and transition readiness.</p> <p>The Company has established risk management policies and procedures applicable at all levels. The scope of risk management covers strategic, operational, financial, and event-related dimensions, with the event-related dimension encompassing climate change and other environmental regulatory risks. The overall risk management mechanism is centered on the Management Committee, which assigns responsible units to carry out front-line risk management based on the nature of each risk. Such units may be a single department, a cross-functional task force, or a cross-functional committee. Department heads or convenors are responsible for monitoring risk conditions and proposing response measures when risk events occur.</p> <p>To strengthen the climate risk governance structure, the Company established the Corporate Sustainability Development Committee in 2023, comprising directors and senior executives, and set up a Sustainability Implementation Taskforce with five task groups—“Sustainability Development,” “Responsible Products,” “Responsible Operations,” “Employee Relations and Sustainable Engagement,” and “Corporate Governance.” These groups are responsible for the identification, assessment, response, and target setting for climate change-related risks, and provide periodic reports to the Board.</p> <p>In identifying climate-related risks and opportunities, the Company not only references climate-related risk and opportunity factors in the communications networking industry, but also expands its</p>	None

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			<p>analysis to the broader electronics and technology sector and reviews international sustainability trends to compile climate-related risk and opportunity items relevant to its operations. On the risk side, transition risks include policy and regulatory, technology, market, and reputational categories, with a total of eight climate-related risks identified. Physical risks include both acute and chronic categories, with a total of three climate-related risks identified. On the opportunity side, the Company has identified seven climate-related opportunities across the dimensions of energy and resource efficiency, energy sources, products and services, and resilience.</p> <p>Climate-related risks and opportunities are assessed based on impact magnitude and likelihood. Assessments are conducted through interviews and questionnaires, and materiality is ranked accordingly to produce a risk-and-opportunity matrix.</p> <p>In response to the global net-zero target by 2050, the Company submitted a commitment letter to the Science Based Targets initiative (SBTi) in 2023 and planned to set its GHG reduction targets under a 1.5°C scenario. The targets were approved in 2025, with the base year reset to 2023. The targets include: a 42% absolute reduction in Scope 1 and Scope 2 emissions by 2030; a 25% reduction in Scope 3 emissions over the same period; renewable energy consumption reaching 90% of total energy use by 2030; and the waste recycling and reuse rate reaching 90% by 2030.</p> <p>The Company continues to develop solutions to mitigate the operational and financial impacts of climate change and to enhance climate resilience. For high-risk climate factors, corresponding response measures have been planned and their potential financial impacts assessed. In 2023, the Company completed a group-wide sustainability strategy framework through 2035 and, based on its decarbonization roadmap and the pace of strategic initiatives, evaluated required action plans and resource investments such as low-carbon material R&amp;D and replacement of existing equipment. The Company also defined the short-, medium-, and long-term time horizons for climate-related risk impacts as 1–2 years (short term), 2–7 years (medium term), and 7–12 years (long term).</p> <p>In addition, the Company has expanded the scope of climate-related risk and opportunity identification to its value chain, analyzing the potential impacts on business and strategy, the points of value-chain impact, and financial impact drivers, in order to better understand specific pathways of financial impact and to inform the development of response strategies. The Company has established climate risk and opportunity identification and governance mechanisms in accordance with the TCFD framework and has assessed potential financial impact pathways; however, a comprehensive quantitative climate financial impact model has not yet been developed. In line with the Financial Supervisory Commission's implementation timeline for the IFRS Sustainability Disclosure Standards S1 and S2 in Taiwan, the Company plans to develop climate financial quantification mechanisms in phases from 2025 to 2027, including estimating impacts on costs, investments, and revenues, introducing internal carbon pricing tools, and strengthening financial scenario analysis capabilities, to enhance decision-making and strengthen the foundation for future disclosures.</p> <p>For further details, please refer to the “Climate Change Adaptation and Climate Risk Management” chapter in the Company’s 2024 Sustainability Report.</p> <p>To strengthen the assessment of the potential impacts of climate change on the Company’s financial position and operations, <b>Sercomm</b> has introduced and applied an Internal Carbon Pricing (ICP) mechanism within its internal management processes. In the</p>

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<p>initial phase, a shadow price approach is adopted as a supporting tool for investment decision-making and scenario analysis.</p> <p>The Company has set a shadow price of USD 50 per metric ton of carbon dioxide equivalent (USD 50/tCO<sub>2</sub>e), which is applied in the evaluation of equipment replacement, energy efficiency projects, and low-carbon technology investments, in order to reflect the potential external costs and financial impacts associated with carbon emissions over the medium to long term.</p> <p>The price level was determined through a comprehensive assessment of the policy direction of Taiwan's carbon fee regime, practical experience from the initial adoption of internal carbon pricing in the domestic and international electronics manufacturing industry, and the global trend of gradually increasing carbon prices in response to the net-zero transition, taking into account the Company's current level of management maturity and practical feasibility.</p> <p>Going forward, Sercomm will periodically review and adjust its internal carbon pricing level and scope of application based on regulatory developments, the realization of carbon costs, and internal management effectiveness, with the aim of progressively strengthening its role in climate-related financial risk management and long-term transition strategy.</p>									
<p><b>I. Greenhouse Gas (GHG) Emissions</b></p> <p>To strengthen GHG management and to align with government initiatives on GHG inventory and verification disclosure, the Company has progressively enhanced its carbon inventory and management capabilities. Since 2014, Sercomm has conducted its GHG inventory with reference to ISO 14064-1 and The Greenhouse Gas Protocol, and has set the organizational boundary based on the operational control approach to calculate GHG emissions. To improve the completeness of its inventory, Sercomm expanded the scope to include Scope 3 emissions beginning in 2021. In 2022, all manufacturing centers implemented ISO 14064-1:2018. In addition to Scope 1 and Scope 2, the Company has been progressively completing inventories for various Scope 3 categories. Since 2023, the parent company's Taipei headquarters and major manufacturing centers—including the parent company (Taipei headquarters and the Zhunan Manufacturing Center) and major subsidiaries (Suzhou Manufacturing Center and the Philippines Manufacturing Center)—have all obtained assurance from independent third-party verification bodies. Other overseas subsidiaries (including those in France, Germany, Italy, India, Japan, Mexico, and the United States) have also completed the 2024 inventory and are expected to complete third-party assurance by 2027.</p> <p>In 2024, the Company plans to introduce a digital carbon management information platform to enhance cross-regional communication efficiency and further streamline GHG inventory processes through standardized and system-based procedures. Sercomm also signed the SBTi Commitment Letter in 2023, and its targets were approved in 2025; accordingly, the base year has been reset to 2023.</p> <p>The Company's total GHG emissions for the most recent two years are set out below, and the figures have been externally verified. For details, please refer to the Sustainability Report.</p>									
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2023	27,020.47	6,834,583.09							

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			<b>2024</b> 23,586.50	3,967,987.09

To demonstrate Sercomm's commitment to the global 2050 net-zero target, the Company submitted a commitment letter to the Science Based Targets initiative (SBTi) in 2023 and pledged to set science-based GHG reduction targets under a 1.5°C pathway. The targets were approved in 2025 and the base year was reset to 2023. The targets include: a 42% absolute reduction in Scope 1 and Scope 2 GHG emissions by 2030, and a 25% reduction in Scope 3 emissions over the same period. Renewable energy consumption is also targeted to reach 90% of total energy use by 2030.

## II. Waste Generation

Sercomm has established the "Waste Management Procedure" to clearly define management requirements for waste handling processes. The Company's waste is mainly generated from packaging materials used in manufacturing operations, including waste plastics, waste paper, and waste wood, all of which are recyclable wastes. Waste is currently handled by qualified waste disposal contractors. The Company conducts at least one on-site audit each year to review waste handling practices, including whether dedicated personnel are assigned and properly qualified, and whether any abnormal emissions occur in the contractor's waste handling processes. In 2024, a total of six site audits were conducted, and no violations were identified.

To reduce the environmental impacts of waste, the Company focuses on reducing waste generation and actively promoting resource recovery, recycling, and reuse. Waste is properly segregated at each stage—from procurement at the source to disposal after use in the process—and when recycling is not feasible, waste is treated through incineration or landfilling. Going forward, the Company's waste management policy will prioritize increasing the resource reuse rate and promoting closed-loop circularity to maximize resource utilization. Taking the Zhunan Manufacturing Center as an example, the Company implemented a "Flash component recycling and reuse" initiative in 2024, under which 54 components were re-balled and reused.

Waste generation at the Company's sites in Zhunan, Taiwan, Suzhou, China, and the Philippines for the most recent two years is set out below:

Year	Non-hazardous waste (tons)	Hazardous waste (tons)	Total waste (tons)
2023	2,830.16	172.48	3,002.64
2024	2,312.79	144.79	2,457.58

The total waste weight data for 2023 and 2024, as activity data used as the basis for calculating GHG emissions, were included in the scope of external third-party verification together with the GHG inventory results (not limited to verification of total usage).

To strengthen waste management, the Company has set short-, medium-, and long-term targets for waste intensity as follows: in the short term (2025–2029), not exceeding 0.04; and in the medium to long term, not exceeding 0.035 by 2030. The Company also targets a 90% waste recycling and reuse rate by 2030.

## III. Water Withdrawal

Due to the nature of the Company's business, Sercomm's manufacturing processes do not consume large volumes of water. Water use is primarily for employees' domestic use, as well as for basic facility operations such as circulating water for air-conditioning systems. The Taipei headquarters uses tap water sourced entirely from the Taiwan Water Corporation as freshwater, and does not use surface water, groundwater, or other sources.

Assessment Item	Implementation Status		Non-implementation and its reason(s)						
	Y	N							
			Explanation						
			<p>Water is provided only for employees and visitors, and does not have a significant impact on water sources. Primary uses include drinking water, air-conditioning systems, and cleaning. The Zhunan and Suzhou manufacturing centers source water from municipal supplies (third-party water), while the water source for the Philippines site is groundwater. Water sources at each operating site are primarily supplied by local municipal authorities, water companies, or industrial park administrations, and Sercomm does not independently extract water from rivers, lakes, or groundwater sources.</p> <p>The Company primarily reduces dependency on water resources by lowering water consumption and exploring potential water reuse measures. In 2024, total water withdrawal decreased by 14.44% compared with 2023, and water withdrawal per unit of revenue continued its declining trend for the fourth consecutive year.</p> <p>Sercomm uses the World Resources Institute (WRI) Aqueduct Tools to identify water risk conditions at its operating sites. Based on the results, the sites in Mainland China are located in areas with relatively higher water stress. The Company has implemented water-saving measures and will continue to monitor local water conditions to reduce resource impacts on surrounding communities. With respect to wastewater treatment, because Sercomm does not use process water, wastewater is mainly domestic wastewater, which is discharged after treatment through municipal systems or the wastewater treatment facilities of the relevant industrial parks.</p> <p>Total water withdrawal for the most recent two years is set out below:</p> <table border="1"> <thead> <tr> <th>Year</th><th>Total water withdrawal (Taiwan + China + Philippines) (million liters)</th></tr> </thead> <tbody> <tr> <td>2023</td><td>214.21</td></tr> <tr> <td>2024</td><td>184.63</td></tr> </tbody> </table> <p>The water consumption data for 2023 and 2024, as activity data used as the basis for calculating GHG emissions, were included in the scope of external third-party verification together with the GHG inventory results (not limited to verification of total usage).</p> <p>To strengthen water resource management, the Company has set short-, medium-, and long-term targets for water intensity as follows: in the short term (2025–2029), not exceeding 0.0030; and in the medium to long term, not exceeding 0.0028 by 2030.</p>	Year	Total water withdrawal (Taiwan + China + Philippines) (million liters)	2023	214.21	2024	184.63
Year	Total water withdrawal (Taiwan + China + Philippines) (million liters)								
2023	214.21								
2024	184.63								
4. Social Topic									
(1) Does the Company set policies and procedures in compliance with regulations and internationally recognized human rights principles?	✓	Sercomm Corporation supports the United Nations Global Compact and adheres to the principles and spirit of internationally recognized human rights initiatives, including the Universal Declaration of Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, and the Responsible Business Alliance (RBA) Code of Conduct. In line with these commitments, the Company continuously reviews and updates its Labor and Human Rights Policy, which has been approved by the Chairman. The Policy covers, among others, the following areas: respect for human rights (including prohibition of child labor and protections for young workers, prohibition of forced labor, protection of freedom of association and collective bargaining, open and constructive labor-management communication, and privacy protection); diversity, equity, and inclusion (equal treatment, anti-discrimination, and anti-harassment); occupational safety, employee health, and environmental protection; working conditions (wages, benefits, and working hours); and reporting and grievance mechanisms. The Policy is supported by related internal regulations and management	None						

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
		<p>documents, including the Company's Sustainability Best Practice Principles, Supplier Code of Conduct, Supplier Corporate Social Responsibility Commitment, Supplier Management Procedures, Sustainable Procurement Policy, and Responsible Minerals Management Procedures.</p> <p>These requirements and management procedures are also extended to the Company's tier-1 suppliers, reflecting the emphasis placed by the international community and business partners on the protection of human rights. Internally, the implementation status of human rights protection is reviewed on a regular basis by the Corporate Sustainability Development Committee under the Board of Directors. In addition, Sercomm's major operating and manufacturing sites have established CSR implementation manuals and procedures for filing and handling complaints related to human rights infringements. All workers may report concerns or cases involving unequal treatment, harassment, bullying, or other human rights-related issues through dedicated hotlines or email channels.</p> <p>Where a complaint is received, the Human Resources function will conduct investigations and follow-up actions, protect the parties concerned, and impose disciplinary measures on violators in accordance with the Group's whistleblowing and reporting procedures, site-level operating procedures, and applicable local laws and regulations. The Company also provides labor and human rights training on a regular basis to relevant employees, managers, and internal auditors to strengthen awareness and foster a respectful and inclusive workplace culture.</p> <p>In 2024, 982 employees across the Group received training on human rights-related topics, representing a training coverage rate of 18.09%. No operating site reported any substantiated complaints or incidents involving human rights violations, and there were no cases of child labor, discrimination, bullying, or harassment. The Company respects employee rights and holds regular labor-management meetings to promote harmonious labor relations.</p> <p>With respect to supplier management, the Company requires suppliers to sign the "Supplier Corporate Social Responsibility Commitment," which includes provisions prohibiting child labor and protecting freedom of association and collective bargaining rights. The Company also conducts supplier worker interviews to confirm that no material human rights risks are present. Where potential risks are identified, suppliers are required to implement corrective actions. In 2024, no violations or potential material human rights risks were identified across the Company's operating sites or its suppliers.</p> <p>Sercomm also participates in RBA assessments on a regular basis. In 2024, Sercomm's operations in Taiwan (Taipei headquarters and the Zhunan Manufacturing Center), the Suzhou Manufacturing Center in China, and the Philippines Manufacturing Center completed either the RBA Self-Assessment Questionnaire (SAQ) or the Validated Assessment Program (VAP). Based on the assessment results and international labor and human rights standards, the Company identified site-level human rights risks relating to freely chosen employment, child labor and young worker protections, working hours, wages and benefits, anti-discrimination, and the prevention of violence and harassment, and implemented continuous improvement plans with ongoing tracking and management.</p> <p>In 2024, the Company delivered 1,045 human rights-related training attendances, totaling 1,028.62 training hours. During the same year, no site reported substantiated complaints or incidents involving human rights violations, and there were no cases of child labor,</p>	

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
(2) Has the Company established appropriately managed employee welfare measures (include salary and compensation, leave and others), and link operational performance or achievements with employee salary and compensation?	✓	<p>discrimination, bullying, or harassment. For further information on key human rights risk topics in 2024 and related mitigation and remediation measures, please refer to the Company's 2024 Sustainability Report. Going forward, the Company will continue to monitor human rights topics and promote related training programs to strengthen awareness and further reduce the likelihood of human rights risks.</p> <p>Sercomm enhances employee well-being through a wide range of benefit programs and leisure activities. The Company provides travel subsidies and encourages employees to participate in group tours and club activities organized by the Employee Welfare Committee, enabling employees and their dependents to enjoy quality time together, relieve work-related stress, and support work-life balance. Sercomm has established the Employee Welfare Committee, funded by the Company's annual income and employee welfare funds, to organize regular annual events. The Company also respects employees' freedom of assembly and association, and encourages and supports the establishment of diverse employee clubs to help employees develop personal interests, including basketball, swimming, badminton, tennis, yoga, hiking, cooking, handicrafts, photography, bartending, painting, and floral arrangement. To strengthen camaraderie among employees, Sercomm organizes family days, team-building activities, and afternoon tea gatherings in connection with various festivals and holidays (such as the Dragon Boat Festival, Mid-Autumn Festival, Lantern Festival, Christmas, New Year, and year-end banquets), inviting employees to gather and celebrate together.</p> <p>In accordance with applicable laws and regulations in Taiwan, Sercomm enrolls all newly hired employees in labor and national health insurance on their first day of employment and makes statutory retirement contributions. In addition, the Company provides group insurance coverage for employees, including life insurance, accidental insurance, hospitalization medical insurance, cancer insurance, and accidental medical insurance. For expatriate employees, the Company provides enhanced group insurance coverage to ensure peace of mind while working overseas. Employees in overseas locations are also covered by applicable social insurance programs in accordance with local laws and regulations. The Company further arranges on-site services from insurance providers to offer convenient consultation and claims support, and periodically communicates insurance knowledge and key claims-related rights and benefits to help employees better understand the scope of coverage. For a summary of employee benefit measures in 2024, please refer to the Sustainability Report.</p> <p>Sercomm's retirement benefit programs are implemented in accordance with local legal requirements. In Taiwan, the Company makes periodic contributions to statutory retirement accounts in accordance with the Labor Standards Act and the Labor Pension Act. In Mainland China, the Company enrolls employees in pension insurance programs in accordance with local regulations, ensuring that employees are protected after retirement. The retirement plan coverage rate across Taiwan and Mainland China is 100%. In Taiwan, employees hired on or before June 30, 2005 (inclusive) are eligible for service years under the legacy retirement scheme. Under the legacy scheme, the Company contributes an amount equivalent to 2% of monthly salary for each employee with legacy service years to the legacy retirement reserve account at Bank of Taiwan on a monthly basis. As of the fourth quarter of 2024, the reserve balance reached NT\$116 million, which is sufficient to meet retirement payment needs over the next six years, and the reserve level is adjusted annually based on actuarial reports to address employees'</p>	None

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			Explanation
			<p>retirement requirements. Under the new pension scheme, the Company contributes 6% of monthly salary to each eligible employee's individual pension account. In addition to the employer's fixed monthly contribution of 6%, employees may voluntarily contribute an additional 0% to 6% to their individual pension accounts.</p>
			<p>Within the boundaries of applicable laws and regulations, Sercomm is committed to fostering harmonious labor relations. The Company's compensation system does not differentiate or discriminate on the basis of gender, race, age, religion, or political affiliation. In 2024, the standard wages for frontline employees at Sercomm's major operating sites met or exceeded local statutory requirements, and for the same job nature (direct and indirect employees), there were no gender-based differences. With respect to annual compensation (including base salary, annual allowances, and annual bonuses), overall trends indicate that male employees had higher annual compensation than female employees, primarily due to the higher proportion of R&amp;D roles and the relatively higher male representation in those roles.</p>
			<p>Sercomm values employee compensation and benefits. Across all operating locations, the Company implements market-competitive reward and benefit policies, taking into account peer compensation levels and macroeconomic indicators. Starting compensation is determined based on an employee's professional capabilities, education, and seniority/experience. Post-hire compensation adjustments are evaluated comprehensively based on individual performance, market value, and contribution. For overseas employees, compensation is determined based on local labor market conditions to ensure a reasonable and competitive salary level, and is also aligned with local regulations, industry practices, and operating performance. Long- and short-term incentive bonuses are provided to encourage long-term contributions and shared growth with the Company. For details of bonus and incentive measures, please refer to the Sustainability Report.</p>
			<p>Compensation for the Company's senior executives is determined in accordance with the Company's compensation policies and includes various allowances and bonuses to recognize and reward performance. The granting of bonuses takes into consideration the Company's annual operating performance, financial condition, operating results, and each executive's individual performance. Pursuant to Article 29 of the Company's Articles of Incorporation, where the Company records profits for a given year, 12% to 18% of profits shall be appropriated as employee compensation. In accordance with the "Performance Management Policy" and the "Directors and Officers Compensation Policy," which has been reviewed by the Compensation Committee and approved by the Board, executive short-term bonuses and long-term incentive payments are determined based on performance evaluation results. Executive performance evaluation covers both financial and non-financial indicators. Financial indicators are assessed based on the Company's profit and loss management reports, taking into account each business unit's contribution to the Company's profitability and each executive's individual target achievement rate. Non-financial indicators cover the implementation of the Company's core values, operational and management capabilities, and ESG sustainability performance. Sustainability performance is assessed across relevant task areas, including marketing and communications, responsible products, responsible operations and supply chain management, employee care and public philanthropy, and corporate governance, and further incorporates specific performance items such as climate and environmental management, occupational safety and health and labor rights,</p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
(3) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	✓	<p>talent development, supply chain responsibility, and corporate governance. These items are assigned corresponding weightings, accounting for 10% to 30% of the overall executive performance evaluation, and are reviewed and adjusted as appropriate in light of actual operating conditions and applicable laws and regulations.</p> <p>To ensure that operating results are shared with frontline employees, the Company amended Article 29 of its Articles of Incorporation at the 2025 annual shareholders' meeting. The amendment stipulates that, where the Company records profits for a given year, 12% to 18% of profits shall be appropriated as employee compensation, including an allocation of 1% to 3% of profits to frontline employees as their employee compensation. The eligible recipients, criteria, and distribution method are authorized to the Board, which will determine and implement the distribution based on the Company's operating conditions and applicable requirements. In making the distribution, the Board will take into consideration the Company's annual operating performance and profit results, approve the amount to be allocated to frontline employees, and distribute it in the form of employee compensation to reflect operating results in a tangible manner.</p>	
		<p>To create a safe working environment and foster a strong safety culture, Sercomm has established dedicated occupational safety and health (OSH) management units at all major operating sites in Taiwan, China, and the Philippines, staffed by qualified professionals responsible for planning, implementation, oversight, and audits. The Company is committed to reducing OSH risks and safeguarding the health and safety of employees and other workers. Sercomm's headquarters office and key manufacturing centers have fully implemented the ISO 45001:2018 Occupational Health and Safety Management System, which remains within its certification validity period in 2025. Through rigorous document control, periodic monitoring, and continual improvement under the PDCA (Plan–Do–Check–Act) cycle, the Company advances systematic OSH management and ongoing enhancement. In 2024, the Company's internal audits identified 16 nonconformities, all of which were remediated within the prescribed timelines, demonstrating robust management attention and corrective effectiveness. In addition, the Taipei headquarters obtained third-party certification in November 2024, further reinforcing compliance with international standards and continuous improvement in OSH performance across operating sites. For the statistics and remediation outcomes of the 2024 internal audit findings, please refer to the Sustainability Report.</p> <p>Guided by a people-centric management philosophy, Sercomm strives to provide a healthy, safe, and supportive workplace. To strengthen workplace safety and hygiene and promote employee well-being, the Company has established Occupational Safety and Health Committees at operating sites in Taiwan, China, and the Philippines. These committees serve as the Company's highest-level deliberation and decision-making bodies for OSH matters, responsible for formulating, coordinating, and supervising OSH and health-related initiatives and ensuring alignment with international standards. The committees convene at least quarterly to review OSH policies, management programs, and risk control measures. Worker representatives comprise at least one-third of committee members, ensuring that employee perspectives are adequately reflected in OSH policy development, enhancing effective communication and collaboration between employees and the Company. In addition, the management system has established a "Communication Management Procedure" to ensure timely, transparent, and effective communication with internal and external</p>	None

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			Explanation
			<p>stakeholders. Through designated communication mechanisms, the Company collects employee feedback on workplace safety and employee rights, conducts consultation and follow-up actions, and strengthens its corporate social responsibility practices. The Company also commits to protecting the anonymity and confidentiality of individuals providing feedback, thereby fostering an open and safe communication environment and supporting organizational transparency and sustainable development. For the composition and operating status of the committees, please refer to the Sustainability Report.</p> <p>To prevent potential safety and health risks arising from operations, activities, services, or facilities, Sercomm has developed and implemented the “EHS Risk Identification and Assessment Management Policy” and the “Hazard Identification and Risk Assessment Procedure” in accordance with ISO 45001. The Company proactively identifies, analyzes, and evaluates operational risks through annual risk assessments, differentiating between routine and non-routine activities. Based on assessment results, risks are classified for tiered management, and corresponding control procedures or response action plans are established. When a risk level exceeds the established control threshold, risk control measures are promptly initiated to continuously strengthen workplace safety. Personnel participating in assessments have completed relevant professional training (e.g., safety officer training and hazard/environmental factor identification courses) to ensure quality and professionalism. For items identified as having improvement opportunities, corrective action plans are developed and executed in accordance with internal control procedures.</p> <p>To protect workers’ life and health while performing their duties, the Company has established a clear “right-to-withdraw” mechanism in the Occupational Safety and Health Management Manual. When employees identify conditions that may endanger safety or health in the workplace, they may immediately stop work and evacuate the area, report to their direct supervisor or relevant personnel for review and handling, and shall not be deemed to have violated work discipline or be subject to any form of disciplinary action.</p> <p>In accordance with the “Incident Investigation Management Procedure,” Sercomm’s operating sites immediately initiate incident investigation processes following incidents (including near-misses, inspection nonconformities, actual injuries, and major incidents). Through fact-finding and root-cause analysis, the Company clarifies incident circumstances and implements specific preventive measures to avoid recurrence. In parallel, sites conduct reviews and improvement actions to reduce potential risks. For the progress of incident investigations and corrective actions in 2024 and the incident risk identification process, please refer to the Sustainability Report.</p> <p>Sercomm places strong emphasis on operational safety for employees and other workers, aiming to prevent occupational accidents and continuously improve the working environment. In 2024, the Company recorded 13 recordable occupational injury cases (employees: 10; non-employees: 3). Employee injuries were distributed as follows: 9 cases in Taiwan, primarily involving falls, punctures, cuts, abrasions, pinching, and entanglement; 0 cases in China; and 1 case in the Philippines involving punctures/cuts/abrasions. All incidents were investigated in accordance with established procedures, with corrective and preventive measures developed and implemented by responsible units, including workplace adjustments, upgrades to equipment safeguards, process optimization, and refresher training, to prevent</p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			Explanation
			<p>similar incidents from recurring. Sites also strengthened hazard recognition and self-management through incident case communications and preventive training. In 2024, two occupational disease cases involving non-employees were reported—chemical conjunctivitis and musculoskeletal strain—associated with chemical exposure and improper work posture, respectively. The Company has strengthened control measures in line with its risk grading principles to mitigate occupational disease risks and protect the health and safety of all workers. For details, please refer to the Sustainability Report. In 2024, none of the operating sites experienced occupational injury-related fatalities or permanent disabilities, nor were there any occupational disease cases among employees.</p> <p>The Company does not operate hazardous machinery or equipment. Its manufacturing processes involve only limited use of chemicals. At the procurement stage, suppliers are required to provide chemical labels and Safety Data Sheets (SDS) in compliance with the Globally Harmonized System of Classification and Labelling of Chemicals (GHS) and applicable regulatory requirements. During use, the Company maintains a chemical inventory register and SDS files and updates them promptly upon any change to prevent safety impacts. Appropriate emission controls are installed at operating areas to reduce workplace hazards. Dedicated storage areas are also established, with facilities and containers configured in accordance with local regulatory requirements at each manufacturing site. Employees whose work involves chemical contact receive chemical safety training to strengthen safety awareness, including hazard characteristics, storage/handling/use precautions, and spill response and reporting procedures, thereby ensuring safe chemical use across sites and personnel.</p> <p>The Company has established a fire protection plan, filed with the competent fire authorities, and conducts fire suppression, reporting, and evacuation drills at least semiannually, each lasting no less than four hours, with prior notification to local fire authorities. In 2025, the Company had no major fires, explosions, or other OSH incidents requiring reporting to competent authorities. To enhance workers' OSH knowledge and emergency response capabilities, Sercomm provides OSH training courses as required by regulations and operational needs, and also promotes hazard awareness and disaster prevention knowledge via email or internal announcements (e.g., earthquake signage, carbon monoxide awareness, and lithium battery safety management) to help prevent occupational accidents.</p> <p>The Company continues to strengthen employees' workplace safety knowledge and emergency response capabilities. In addition to conducting periodic OSH training programs in accordance with regulatory requirements and operational needs, the Taipei headquarters annually participates in fire evacuation drills organized by the science park and provides CPR and AED first-aid training. In 2024, across major operating sites in Taiwan, China, and the Philippines, the Company delivered various OSH courses for new hires and incumbent employees, covering general hazard communication, electrostatic protection, chemical spill response, respiratory protective equipment training, CPR training and OSH committee education, license refresher training required by regulations (e.g., OSH personnel, first-aid personnel, and organic solvent operation supervisors), emergency response and firefighting drills, and safety education for newly introduced equipment and technologies. Training was delivered in local languages or languages used by non-local employees, and post-training assessments were conducted to evaluate effectiveness. In 2024, total training</p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			Explanation
			participation reached 7,255 person-times, with total training hours of 6,213.16.
			<p>Sercomm is guided by a people-centric philosophy and has established a human capital development strategy across three pillars—“global talent deployment,” “stable team performance,” and “diversified learning.” The strategy aims to integrate internal and external learning resources to support the Company’s goal of accelerating international market expansion, while nurturing employees’ knowledge and capabilities and enabling shared growth between employees and the Company.</p> <p>In response to market expansion and organizational growth, Sercomm initiated a talent review program, initially focusing on three key job families for mid- to senior-level leadership roles: R&amp;D, sales management, and manufacturing operations. Through structured interviews, HR facilitates discussions with managers regarding leadership potential, competencies, professional expertise, and performance, thereby defining talent readiness and identifying high-potential candidates as an important basis for the Company’s talent planning.</p> <p>With employees representing 20 nationalities and an expanding global footprint, effective English communication has become a core competency. Accordingly, the Company sets TOEIC score benchmarks based on business needs by job function and level. In addition to internal announcements, Sercomm provides English learning resources, offers one fully subsidized TOEIC test per employee each year, and arranges on-site TOEIC testing services to encourage continuous improvement in English proficiency.</p>
(4) Has the Company established effective career development training plans?	✓		<p>The Company has also established a comprehensive onboarding journey covering pre-employment, the start date, and post-entry phases. Beyond company orientation, facility tours, and a one-month online onboarding curriculum, Sercomm provides customized onboarding plans by job level, supported by automated workflows that enable timely communication among new hires, hiring managers, and relevant stakeholders to ensure key information is delivered without gaps. The Company further hosts quarterly new-hire sharing sessions, inviting senior executives to introduce the Company’s vision, business updates, and organizational overview, helping new hires build cross-functional understanding and strengthening engagement and retention. In 2024, the Taipei headquarters held four sessions; 109 employees completed the onboarding journey, with a completion rate of 85.83%.</p> <p>To support newly appointed supervisors and first-time managers in building essential capabilities and internal knowledge, Sercomm has developed a two-year new manager development program. The program includes a series of in-person courses and learning resources such as the “New Manager e-Academy,” “New Manager Starter Kits,” and “New Manager Onboarding Guide.” Leveraging automated workflows, key information is provided on the manager’s first day in the role, and HR Business Partners (HRBPs), together with direct supervisors, provide structured support within the first three months to help new managers quickly understand Company policies and systems, strengthen critical competencies, and build internal networks. In 2024, Sercomm delivered four new manager courses (including two newly introduced courses), with 111 managers participating and an average satisfaction score of 4.80 out of 5.</p> <p>To enhance organizational effectiveness across functions, Sercomm conducts annual training needs interviews to align</p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			Explanation
			<p>leadership development themes with business priorities and team conditions. In 2023, the Company initiated a review of management competencies and a training blueprint across all job families, forming the foundation for future management capability assessments, training, and talent development. In 2024, Sercomm focused on leadership development for junior and mid-level managers; details on training participation, hours, and satisfaction are provided in the Sustainability Report.</p> <p>To promote diversified learning and strengthen a culture of self-directed development, Sercomm designs job-relevant seminars and encourages employees to participate based on their career development needs, enhancing professional capabilities and practical application. In 2024, the Taipei headquarters hosted four themed seminars, with 229 managers participating and an average satisfaction score of 4.66 out of 5.</p> <p>Since introducing a learning platform in 2017, Sercomm has continued to expand access to internal professional knowledge by supporting experts in R&amp;D, project management, and manufacturing to develop online courses and making them available for self-enrollment by employees across regions. By the end of 2024, the Company had completed 119 internally developed digital courses, with cumulative learning hours reaching 9,571. External online courses were also introduced to broaden learning resources and further encourage self-driven learning.</p> <p>In response to a rapidly evolving market environment, Sercomm not only leverages the learning platform to scale internal knowledge sharing, but also encourages departments to engage external experts to enhance employees' domain knowledge and professional skills. In 2024, departments independently introduced 13 professional courses, with 313 employees completing the training.</p> <p>Sercomm allocates an annual external training budget based on the needs of each business unit and encourages employees to apply in line with business and development requirements. Under a clear external training management process, employees share learnings internally in various formats upon completion to amplify training benefits. The Company also records external training participation on the learning platform as a reference for assessing team capabilities and development plans. In 2024, 62 employees participated in external training, totaling 736.83 hours, and the Company's total external training investment amounted to NT\$381,000.</p> <p>At the beginning of each year, Sercomm's departments set organizational objectives aligned with Company strategy. Supervisors help employees clarify job responsibilities and translate them into individual goals. During execution, supervisors and employees maintain ongoing alignment through timely communication and feedback, as well as coaching and guidance, to recalibrate progress and adjust execution approaches, supporting continuous improvement and goal achievement.</p> <p>Sercomm's performance management system is built on job objective evaluation and core competency assessment. At year-end, one-on-one performance reviews are conducted, enabling two-way communication to assess performance, adjust responsibilities when needed, support capability development, and inform decisions on appropriate rewards or promotion opportunities. In 2024, all employees who were on payroll during the performance review period were required to participate, achieving a 100% coverage rate. A total of 221 indirect employees were promoted (male-to-female ratio of 65% and 35%, respectively), representing a promotion rate of 7%. Sercomm emphasizes professional</p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)	
	Y	N		
			Explanation	
			performance and long-term development, and promotion decisions are not influenced by gender; promoted employees continue to contribute and grow in their respective professional fields.	
			Sercomm upholds a “customer-first” approach as the core spirit of its corporate mission, “Committed Partnership.” The three core values—“Execution,” “Innovative,” and “Service”—are also key enablers in fulfilling this mission. Guided by these principles, Sercomm builds strong and long-term partnerships with customers through professional R&D capabilities, flexible manufacturing, and integrated communications.	
			Telecom operators are among Sercomm’s key customers. In recent years, they have faced increasing labor shortages and rising labor costs. In addition, end users often lack an effective understanding of the causes of service disruptions, which may require operators to dispatch field personnel repeatedly, further adding to cost burdens. Leveraging its integrated hardware-software capabilities, Sercomm has continued to optimize hardware design over the past two years and has also introduced a new cloud-based platform—Intelligent Diagnostic Platform—to enhance telecom operators’ remote detection and troubleshooting capabilities. By applying big data analytics models to predict equipment failure risks and enabling timely software optimization settings, the solution helps shorten user downtime, improve user experience, and reduce unnecessary field dispatches, thereby supporting telecom operators in lowering operating costs.	
(5) Does the Company’s product and service comply with related regulations and international rules for customers’ health and safety, privacy, sales, labelling and set policies to protect consumers’ rights and consumer appeal procedures?	✓		<p>Sercomm has established the “Customer Satisfaction Survey Procedure” and conducts customer satisfaction surveys at least once a year to gather customer feedback across key dimensions such as quality, delivery, pricing, service, and technology. Customer relationship improvements are also informed by findings from customers’ periodic or ad hoc on-site audits. In 2024, Sercomm conducted one customer satisfaction survey, with an average satisfaction score of 84.51%. No customer feedback was received regarding product-related health and safety incidents. For the customer satisfaction survey process, the results of customer satisfaction surveys over the past four years, and the customer complaint channels, please refer to the Sustainability Report.</p> <p>To comply with international environmental regulations and meet customer requirements, Sercomm has developed the “Sercomm Environmental Controlled Substances List,” which incorporates substances regulated under EU RoHS and REACH, as well as customers’ halogen-free requirements and other applicable international regulations, and specifies prohibited and restricted substances. Management measures start from source control: suppliers are required to sign the “Product Quality Assurance Agreement” during supplier selection, and upon incoming materials, suppliers must disclose substance composition and content information through the Green Product Management (GPM) platform, and submit third-party test reports when necessary. Internally, Sercomm operates a Production Part Approval Process (PPAP) and applies defined checklists and criteria for approving critical components, ensuring that products and parts delivered to Sercomm—including accessories, packaging materials, and other items—comply with applicable international regulatory requirements. Sercomm also incorporates substance control into its incoming inspection process by using X-ray Fluorescence (XRF) testing equipment to verify whether raw materials violate controlled substance requirements. Where nonconformities are identified, suppliers are required to promptly implement corrective and</p>	None

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
		Explanation	
		<p>preventive actions. These measures also apply to auxiliary materials used in the manufacturing process.</p> <p>Sercomm places strong emphasis on product information security and has established a Product Security Incident Response Team (PSIRT) within its software R&amp;D organization. PSIRT defines verification strategies and procedures for product information security, including comprehensive testing and mitigation of risks such as malware, backdoors, network vulnerabilities, potential hacking techniques, and other security threats. All software and firmware subject to verification are deployed on Sercomm products—including routers, servers, network cameras, and small cells—and are tested by installing the software/firmware on actual devices for verification. Accordingly, successful PSIRT verification indicates that the relevant products have passed information security validation. Sercomm integrates information security processes into its software development lifecycle to ensure that software produced meets defined information security requirements. At the initial stage of product development, PSIRT establishes product information security standards based on product attributes and customer requirements, after which the software development team develops software in accordance with these specifications and conducts preliminary information security testing. Following PSIRT's review and approval of the results, PSIRT and the software design assurance function perform additional verification. Test results are recorded in the JIRA project management tool to track and ensure that identified issues are remediated, thereby strengthening compliance with information security requirements for delivered software.</p> <p>Sercomm values the privacy and data protection of all stakeholders, including employees, suppliers, customers, and consumers. Privacy protection (including personal data protection) requirements are incorporated into the Company's policies and management documents, including but not limited to the "Corporate Sustainability Best Practice Principles," the "Employee Handbook," the "Supplier Corporate Social Responsibility Code Agreement," and the "Information Security Management Manual," to ensure the establishment of a comprehensive privacy and personal data protection framework and effective practices. In accordance with the Personal Data Protection Act and other applicable laws and regulations, Sercomm implements compliance measures throughout the collection, storage, processing, transmission, and sharing of personal data, and adopts electronic and/or physical operational systems to ensure that data use is legitimate, necessary, and appropriate. The Human Resources function manages employee personnel data in line with privacy principles and safeguards personal data and business confidentiality in internal and external communications through bulletin boards, internal websites, and anonymous reporting channels. The Company also requires information security and privacy protection (including personal data protection) training across functions and retains relevant training materials and records to ensure that personnel are familiar with data protection processes and that the Company's commitments to privacy and integrity are implemented. In 2024, the Company delivered 1,857.26 training hours in information security and privacy protection (including personal data protection), with 2,479 training attendances and 2,351 unique trainees, representing 43.31% of the workforce.</p> <p>Sercomm applies robust protection to data provided by customers. In addition to executing confidentiality agreements to safeguard customers' confidential information, Sercomm implements controls under its ISO 27001 Information Security Management System to ensure that personnel involved in business interactions</p>	

Assessment Item	Implementation Status		Non-implementation and its reason(s)	
	Y	N		
			Explanation	
(6) Does the Company set supplier management policy and request suppliers to comply with related standards on the topics of environmental, occupational safety and health or labor right, and their implementation status?	✓	<p>comply with confidentiality requirements and protect customer privacy. Comprehensive controls have been established for customer data access, processing, transmission, retention, and the security of personnel and equipment. Security safeguards and controls are applied across system development, operation and maintenance, databases, networks, personal computers, and storage media to prevent customer data from being stolen, lost, or disclosed, thereby protecting customer data security. Furthermore, Sercomm's networking products do not involve the collection of end-user information under the Company's business model; therefore, there is no risk of end-user privacy leakage. In 2024, the number of substantiated complaints regarding breaches of customer privacy or loss of customer data, as well as major information security incidents, was zero.</p> <p>The Company has established a dedicated stakeholder grievance mailbox: <a href="mailto:sc5388@sercomm.com">sc5388@sercomm.com</a>.</p>	<p>Sercomm adopts a procurement policy centered on "respect for human rights," "environmental friendliness," "integrity in business conduct," and "shared value through collaboration." In addition to requiring suppliers to implement robust management across quality, cost, delivery, environment, occupational safety and health, and human rights, the Company clearly underscores the importance it places on building a responsible supply chain. Sercomm has progressively established a practical supply chain sustainability management process, requiring suppliers to align with the Responsible Business Alliance (RBA) standards on human rights, the environment, and business ethics, as well as green product requirements such as RoHS and REACH. Sercomm also communicates key policies to supply chain partners—including carbon reduction and energy saving, responsible minerals, local sourcing, and green procurement—and works with partners through mutual sharing, assessments, and capability-building support to advance sustainability together and achieve mutually beneficial outcomes.</p> <p>As part of the networking industry supply chain, Sercomm conducted RBA Validated Assessment Program (VAP) audits across all manufacturing centers in 2024, achieving 100% audit coverage. To support the VAP audits, Sercomm implemented a series of management actions during the year, including strengthening its corporate social responsibility (CSR) management systems, enhancing relevant labor practices through group labor policies (with the exception of certain items such as social insurance and direct hiring ratios), delivering RBA standards training to Quality System (QS) personnel, Supplier Quality Engineers (SQE), procurement and other relevant functions, and reinforcing understanding of management system requirements and regulatory compliance through multiple internal and external audits. The Company also conducted training and pre-audit drills to ensure audit readiness and to improve teams' preparation and response capabilities. In addition, Sercomm provided RBA-related training to suppliers and SQEs and shared practical experience to strengthen CSR management capabilities across the supply chain. For the RBA audit scores, ratings, and audit dates of Sercomm's major manufacturing centers in 2024, please refer to the Sustainability Report.</p> <p>To further establish a sustainable supply chain that safeguards the environment, human rights, and safety, Sercomm has referenced ISO 20400 Sustainable Procurement guidelines and taken into account key environmental, social, and economic considerations in developing the Company's sustainable procurement policy, which is scheduled to be finalized and issued in 2025. Going forward,</p>	None

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			Explanation
			<p>Sercomm will strengthen internal and external communications and promote related training to ensure that both employees and supply chain partners understand the Company's direction and expectations on sustainable procurement.</p> <p>Sercomm's product offerings span three major categories: broadband CPE, enterprise networking equipment, and network infrastructure and IoT solutions. In 2024, Sercomm's procurement amount totaled approximately NT\$35.9 billion, primarily for chip modules, printed circuit boards, power supplies, memory, and a wide range of electromechanical and mechanical components. Supplier business types include raw material manufacturers, agents, and distributors, and Sercomm's tier-1 suppliers are primarily located in Taiwan, Mainland China, Singapore, the United States, Europe, and the Philippines. Through its supplier management framework, Sercomm requires components to comply with environmental requirements such as RoHS and REACH and prioritizes the procurement of raw materials that incorporate recycled content or hold environmental certifications, thereby promoting sustainable supply chain collaboration.</p> <p>To manage commercial and sustainability-related risks within the supply chain, Sercomm has established the "Supplier Management Regulations," which clarify management mechanisms for both new and existing suppliers and provide suppliers with supporting resources. Based on the RBA, Sercomm sets out baseline supplier code of conduct requirements, requiring suppliers to comply with relevant social responsibility standards and integrity commitments and to fully adhere to all applicable local laws and regulations. Sercomm also requires suppliers to sign the "Supplier Corporate Social Responsibility Code Agreement," after which they may be qualified as approved suppliers. Building on existing mechanisms, Sercomm continues to deepen its management approach by developing supplier selection and evaluation criteria tailored to different supplier profiles.</p> <p>Sercomm has established a sustainable supply chain risk management framework to identify, manage, and mitigate supply chain risks across environmental, social, and governance (ESG) aspects through policy and制度 frameworks, supplier onboarding and management, evaluation and audit mechanisms, and capability-building initiatives, while encouraging continuous improvement among suppliers. The Company manages suppliers in accordance with its "Supplier Management Regulations," requires suppliers to sign both the "Supplier Corporate Social Responsibility Code Agreement" and the "Supplier Code of Conduct Commitment Letter," and incorporates social and/or environmental clauses into supplier contracts to clearly define compliance requirements and sustainability responsibilities.</p> <p>In supplier onboarding and management, Sercomm requires prospective suppliers to complete a CSR risk assessment questionnaire and conducts document reviews and, where necessary, on-site verification to assess suppliers' sustainability risk profiles and improvement opportunities, which serve as key references for supplier selection and subsequent management. After suppliers are onboarded, Sercomm continues to review and validate risk-related information based on suppliers' CSR risk assessment submissions, and incorporates "zero-tolerance" sustainability topics into audit priorities. Through monthly scoring and annual on-site audits, Sercomm monitors supplier performance, drives corrective actions for identified gaps, and strengthens the quality and reliability of supplier data based on third-party audit requirements and relevant ISO standards, thereby maintaining supply chain stability and consistency.</p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			Explanation
			<p>To enhance overall supply chain sustainability capability, Sercomm also leverages training and engagement mechanisms by periodically delivering sustainability risk management courses for external supply chain partners and arranging internal supply chain management personnel to participate in training on labor and human rights and related topics. These efforts aim to strengthen professional capabilities and implementation effectiveness, and, under a continuous improvement approach, support suppliers in gradually establishing more robust CSR risk control systems.</p> <p>Sercomm recognizes that maximizing sustainability value depends not only on internal efforts but also on value chain alignment. To understand the greenhouse gas (GHG) inventory status of its supply chain partners, Sercomm distributed 969 carbon management status questionnaires to all tier-1 suppliers in 2024. A total of 763 suppliers responded, representing a response rate of 78.4%. Based on the survey results, among tier-1 suppliers, 317 have started collecting GHG emissions information, 230 have completed GHG inventory reports, 116 have obtained ISO 14064-1 statements, and 131 have disclosed Scope 3 emissions data. Sercomm will continue to support supply chain partners in strengthening their GHG inventory practices and in building a foundation for value chain decarbonization.</p> <p>In addition to routine business and quality review meetings, Sercomm organized ESG-related training in 2024 covering topics such as environmental policy, occupational safety and health, conflict minerals, and GHG inventory, to enhance suppliers' ESG risk awareness, help them understand Sercomm's supply chain management expectations, and further strengthen their capability to manage sustainability risks in their own operations. In 2024, Sercomm delivered two training sessions, with 260 suppliers registered, a total of 866 training attendances, and 3,441.5 total training hours.</p> <p>Beyond advancing supplier capability, Sercomm continued to invest in training resources for internal personnel involved in supply chain management to help them address diverse and evolving supply chain risks. In 2024, a total of 982 employees whose roles relate to operations and procurement participated in labor and human rights training, with total training hours of 1,028.62 hours and a training coverage rate of 18.09%. Certain social (occupational safety and health) and environmental sustainability trainings also included procurement personnel. For detailed internal training statistics, please refer to the Sustainability Report. For Sercomm's sustainable supply chain management process, including supplier requirements and implementation practices relating to environmental protection, occupational safety and health, and labor and human rights, please refer to the Sustainability Report.</p> <p>To actively respond to global efforts to address conflict minerals, Sercomm commits to not using conflict minerals and not accepting primary minerals sourced from the Democratic Republic of the Congo and its adjoining countries in Central Africa, and requires suppliers to prohibit the use of conflict minerals through responsible procurement practices. To ensure supplier compliance with Sercomm's expectations, the Company audits suppliers' mineral sourcing policies, procedures, and due diligence processes to help ensure that materials used in Sercomm products are not sourced from conflict minerals.</p> <p>Sercomm has established the "Responsible Minerals Management Regulations," under which it commits to not using conflict minerals. As Sercomm does not directly purchase metals for its own operations, the Company relies on supplier due diligence to confirm that conflict minerals are not used within its supply chain. Sercomm</p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			Explanation
			<p>follows the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas and conducts due diligence in accordance with the Responsible Minerals Initiative (RMI)'s Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT). Suppliers are required to disclose mineral origin information and the Company further verifies smelter/refiner conformance status to confirm that metals contained in products—including gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), and mica—are not sourced from illegal or high-risk areas. Where a supplier is found to work with a non-conformant smelter/refiner, Sercomm will first request the supplier to determine whether the issue is linked to Sercomm products and, where applicable, to develop a phase-out plan. If the supplier is unable to phase out such sources, the supplier will be deemed unqualified in order to prevent subsequent transactions. In 2024, Sercomm surveyed 516 suppliers, with a 100% response rate, and identified 280 associated smelters/refiners, all of which were conformant.</p>
5. Does the Company refer to international reporting rules or guidelines to publish CSR Report to disclose non-financial information of the Company? Has the said Report acquire 3rd certification party verification or statement of assurance?			<p>The Company's Sustainability Report is prepared with reference to the Sustainability Reporting Standards issued in 2021 by the Global Reporting Initiative (GRI Standards), the industry metrics of the Sustainability Accounting Standards Board (SASB), the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), and the sustainability disclosure indicators applicable to the telecommunications and networking industry under the Taiwan Stock Exchange's Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.</p> <p>The financial information disclosed in the Report has been audited and assured by certified public accountants of PricewaterhouseCoopers Taiwan (PwC Taiwan). The Company's greenhouse gas emissions information, as well as its environmental protection and safety management practices, have obtained relevant international certifications. The Report has also been subject to external assurance and is in accordance with AA1000 Assurance Standard v3 (AA1000AS v3) at a Type 1 moderate assurance level, confirming alignment with the GRI Standards and compliance with the SASB Hardware industry and operational metrics, the TCFD recommendations, and the eight telecommunications and networking industry indicators prescribed under the Taiwan Stock Exchange's Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.</p>
6. If the Company has established its corporate social responsibility code of practice according to "Listed Companies Corporate Social Responsibility Code of Practice," please describe the operational status and differences: No differences.			None
7. Other important information to facilitate better understanding of the Company's implementation of corporate social responsibility:			
<p><b>(1) Implementation and Outcomes of Community Engagement and Social Care</b></p> <p>Since its establishment, the Company has embedded social participation into its core values and has long focused its social care initiatives on "supporting education in underserved areas," "promoting arts and cultural activities," "cultivating young talent," and "building a knowledge-based economic platform." By leveraging the collective strength of employees, the Company seeks to create positive impact from within and extend its influence outward through community engagement, social contribution, and public service, with the aim of fostering an innovative, inclusive, charitable, and environmentally sustainable society. The Company's key initiatives supporting local community education and charitable activities are summarized as follows:</p> <p>A. <b>Talent Cultivation and Scholarship Programs</b></p> <p>For many years, the Company has actively served as a bridge between internal resources and external charitable organizations, pooling goodwill and care to expand social impact. To support disadvantaged groups, the Company makes regular donations to orphanages and schools in remote areas and has also established the</p>			

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			Explanation
			<p>“Company Scholarship Program.” Upholding the spirit of giving back to society, outstanding secondary school students are nominated by R&amp;D supervisors to receive scholarships, encouraging academic excellence while easing the financial burden on young and economically disadvantaged students. Through this initiative, the Company aims to cultivate outstanding talent capable of contributing positively to society. Since its launch in 2015, social participation has become an integral part of the Company’s corporate culture. Guided by the vision of “passing on hope through social care,” the Company continues to make tangible contributions to talent development and positive social impact. In 2023, the Suzhou Manufacturing Center supported 11 students under its education assistance program, providing CNY 5,000 per student, with four students receiving double assistance due to enrollment in first-tier universities, totaling CNY 75,000 in annual scholarship funding.</p>
B. <b>Industry-Academia Collaboration Programs</b>			<p>To support local education, enhance students’ practical work experience, and mitigate population outflow, the Company actively engages in industry-academia collaboration with nearby universities and colleges. Through these partnerships, students are recruited into cooperative programs or provided with practical training opportunities. In 2023, the Jhunan Manufacturing Center collaborated with the Department of Information Management and the Internet of Things Program at Yu Da University of Science and Technology to conduct campus recruitment, resulting in the onboarding of four students into manufacturing technology roles.</p>
C. <b>Community and Charitable Activities</b>			<p>In 2023, the Jhunan Manufacturing Center conducted various charitable activities, including blood donations to the Hsinchu Blood Center (109 bags of 250cc each), massage services for 108 individuals and a donation of NT\$5,811 to the Miaoli Association for the Blind, and a donation of NT\$9,617 to the Miaoli Family Support Center. The Taipei Headquarters sponsored NT\$8,000 for a corporate fair held at the Nangang Software Park. In 2024, the Taipei Headquarters organized a second-hand book donation drive, collecting over 700 books donated to the Taiwan Fund for Children and Families; hosted visits for 20 children and youths supported by the Eden Social Welfare Foundation; conducted a blood donation event with 70 employees contributing 100 bags of blood; and participated in International Coastal Cleanup Day with 83 employees, removing 56 kilograms of marine waste. In addition, the Company’s U.S. subsidiary carried out community clean-up activities, removing approximately 13.8 cubic meters of green waste and collecting about 20 kilograms of garbage and recyclables, and sponsored and participated in the Adaptive Spirit event, demonstrating support for diversity, inclusion, and equal access to sports.</p>
D. <b>Support for Domestic Cultural Development</b>			<p>In early 2024, the Company invited Hu Defu, widely regarded as the “father of Taiwanese folk music,” to perform, underscoring its commitment to supporting arts and cultural development in Taiwan.</p>
<b>(2) Employee Satisfaction Survey Statistics and Improvement Plans</b>			
A. <b>Implementation of Employee Satisfaction Surveys</b>			<p>The Company places great importance on employees’ professional development, physical and mental well-being, and sense of engagement at work. To better understand employees’ overall perceptions of training programs and employee engagement activities, the Human Resources Department distributed satisfaction survey questionnaires following each training course and activity throughout 2025, requesting participants to provide feedback as a basis for continuous improvement.</p>
B. <b>Employee Satisfaction Survey Results</b>			<p><b>a. Training Programs</b>            During the year, the Company planned and conducted a variety of training programs covering leadership development, talent recruitment, performance management, communication skills, and onboarding for new hires, including leadership training series, presentation skills workshops, and quarterly onboarding programs. Through systematic training design, these programs strengthened managerial capabilities, enhanced employee skills, and improved overall organizational effectiveness. The overall average satisfaction score reached 94%, reflecting strong employee recognition of course content, instructors, and program arrangements.</p>
			<p><b>b. Employee Engagement and Wellness Activities</b>            The Company organized multiple employee engagement activities during the year, focusing on family care, stress relief, mental health, and team building. These activities included a family day featuring magic performances, private movie screenings, river-cleaning canoe activities combining teamwork and environmental protection, relaxation massage services, and mental health seminars. Overall satisfaction averaged approximately 91%, indicating positive outcomes in enhancing employee well-being, interaction, and team cohesion.</p>
C. <b>Analysis of Survey Results</b>			<p>The survey results indicate that overall satisfaction with training programs was strong, particularly for leadership development and practice-oriented courses, which contributed meaningfully to improving management effectiveness and communication skills. Engagement activities integrating family participation, psychological support, and teamwork were widely well received, helping to alleviate work-related stress and strengthen employees’ sense of belonging.</p>
D. <b>Improvement Plans and Follow-up Actions</b>			<p>To further enhance training and employee care initiatives, the Company has formulated the following improvement measures based on survey feedback:</p>
			<p><b>a. Training Program</b></p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
a) Tailoring courses according to different job functions and levels			
b) Providing clearer explanations of company policies and benefits to help new employees adapt more quickly			
<b>b. Employee Engagement Activities</b>			
a) Increasing diversity of activities to address the needs of different employee groups			
b) Expanding the number of sessions and participant slots to allow more employees and family members to take part			
Going forward, the Company will continue to conduct satisfaction surveys for training and engagement activities, regularly review implementation effectiveness, and make rolling adjustments to promote employee development and organizational sustainability.			