ARBOR

From Edge to Action



2025 ARBOR Technology Corp. Sustainability Report

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Chairman's Words

2025 marked a milestone year of resilience and innovation for Arbor Technology. We have continuously deepened industrial strategic alliances, advanced Edge AI and low-Earth orbit satellite applications, and made steady progress in implementing green, low-carbon transformation and sustainable governance.

Unleashing Synergy via Flying Geese Alliances to Drive Record Revenue

Arbor has long adhered to the strategy of "Flying Farther Together Through Flying Geese Alliances", leveraging deep ecosystem integration with industrial PC giant Ennoconn Corporation and IC design leader MediaTek to achieve synergies in resource sharing and technological complementarity. In 2025, driven by robust global demand for edge computing and emerging markets, the consolidated revenue of the Group reached NT$2.021 billion (a 27.43% year-on-year increase), setting a new historical high and demonstrating our outstanding achievements in advancing both "stable operations" and "ESG sustainable development" simultaneously.

Implementing "From Edge to Action" to Empower Intelligent Low-carbon Transformation

In response to the global wave of digital transformation, Arbor has proposed the core concept of "From Edge to Action". We have partnered with international giants such as AMD and Intel to launch Edge AI servers, rugged in-vehicle computers, and embedded module platforms, penetrating vertical markets such as smart transportation, smart healthcare, industrial automation, and smart manufacturing. Furthermore, through our edge AI architecture, devices are empowered to perform intelligent analysis in real time when data is generated, swiftly transforming critical insights into concrete actions. Concurrently, by combining cloud-edge integration with green supply chain deployment, we assist clients in enhancing computing performance and reducing transmission load, thereby accelerating their low-carbon and intelligent transformation.

Implementing Integrity Governance and Humanistic Spirit to Create a Supportive, Inclusive Workplace

Sound governance and human capital are the cornerstones of sustainable development. In the 2025 Corporate Governance Evaluation, Arbor Technology was ranked in the 11%-20% range among TWSE/TPEx-listed companies, a significant improvement from the 21%-40% range for the previous period. This fully demonstrates our outstanding achievements in strengthening board functions, information transparency, and safeguarding shareholder rights.

At the same time, we uphold a people-oriented spirit and continuously optimize employee benefits (such as departmental meal funds, employee health checkups, family day, team building, children's scholarships, club subsidies, and a humanities and arts corridor, etc.) to create a diverse, equitable, and inclusive workplace environment. In social welfare, by sponsoring the filming of the local film "Stills Moving", we have shown concern for amyotrophic lateral sclerosis (ALS) issues, thereby deepening corporate humanistic care and social inclusion.

Embracing the Edge AI Wave, Collaborating Toward Net-zero Emissions

Looking ahead to 2026, driven by surging global Edge AI demand and the strengthening development of supply chains, Arbor is prepared to lay a solid foundation for growth in the new year. In the future, we will continue to deepen our green transformation and expand our global markets, working hand in hand with shareholders, employees, and partn
toward the goals of net-zero carbon emissions and sustainable co-prosper



About This Report

This is the 16th sustainability report of Arbor Technology Corp. (hereinafter referred to as "Arbor"). Since the publication of its first Corporate Social Responsibility Report in 2011, Arbor has continued to disclose its efforts on significant sustainability issues that are of concern to stakeholders in every sustainability report. The report of this year further discloses the response of Arbor to the Task Force on Climate-related Financial Disclosures (TCFD), as well as industry risks and opportunities based on the Sustainability Accounting Standards Board (SASB) standards. Starting in 2023, an English version of the sustainability reports has been published to enhance effective communication with overseas stakeholders.

REPORTING SCOPE AND DISCLOSURE BOUNDARIES




This report covers the sustainability efforts and operational performance of Taiwan Arbor Technology from January 1 to December 31, 2025, which is not entirely the same as the scope of the financial annual report.

The financial data disclosed in the report is based on the Parent Company Only Financial Statement and does not include relevant information from its subsidiaries. Greenhouse gas (GHG) inventory data only covers the Company's headquarters and Jiankang Plant. The scope of disclosure for other sustainability indicators will be detailed in the report.

Report Writing and Reference Guidelines

This report is prepared following the "GRI Universal Standards 2021 (GRI 2021)" issued by the Global Sustainability Standards Board (GSSB) in October 2021, and the "Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies". Additionally, this report incorporates accounting metrics of the "Technology & Communications: Hardware" industry based on the SASB standards and aligns with the TCFD standards.

Issuance

Arbor annually publishes its sustainability report in both Chinese and English versions, which are available for download on the website of the Company.

Release date: August 2026

Last release date: August 2025

Next release date: August 2027

Report Verification and Data Quality Management

- This report is prepared by Arbor and has not been verified by a third-party organization.
- Financial data: Sourced from the annual financial statements certified by Deloitte & Touche.
- ISO Certification Status

ISO STANDARD	CERTIFICATION BODY	VALIDITY PERIOD	SCOPE
Quality Management (ISO 9001:2015)	UCS	2025.10.26-2028.10.26	Arbor
	UCS	2024.04.03-2027.04.02	Amobile International
	SGS	2026.01.03-2029.01.02	Arbor Technology, Arbor China
Quality Management (ISO 13485:2016)	UCS	2025.09.29-2028.09.28	Arbor
Environmental Management (ISO 14001:2018)	UCS	2025.11.27-2028.11.27	Arbor
Occupational Health And Safety Management (ISO 45001:2018)	UCS	2025.11.30-2028.11.29	Arbor
Organizational GHG Inventory (ISO 14064-1:2018)	UCS	2025	Arbor
Information Security Management (ISO 27001:2022)	SGS	2024.11.06-2027.11.06	Arbor

Note 1: Subsidiaries included in the financial statements: Amobile International Co., Ltd. (Amobile); Arbor China Technology Co., Ltd. (Arbor China); Arbor Technology (Shenzhen) Co., Ltd. (Arbor Technology).

Note 2: Universal Certification Service (UCS); SGS Taiwan Ltd. (SGS); ARES International Certification (ARES)

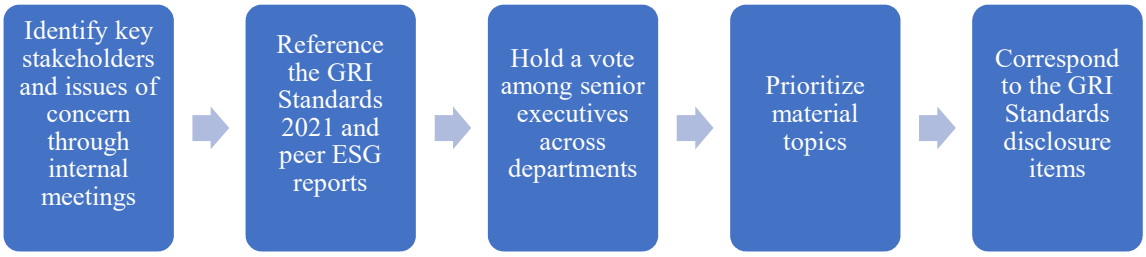
Report Feedback

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Email: esg@arbor.com.tw
Company website: www.arbor-technology.com

Sustainable Performance

I. Sustainable Management

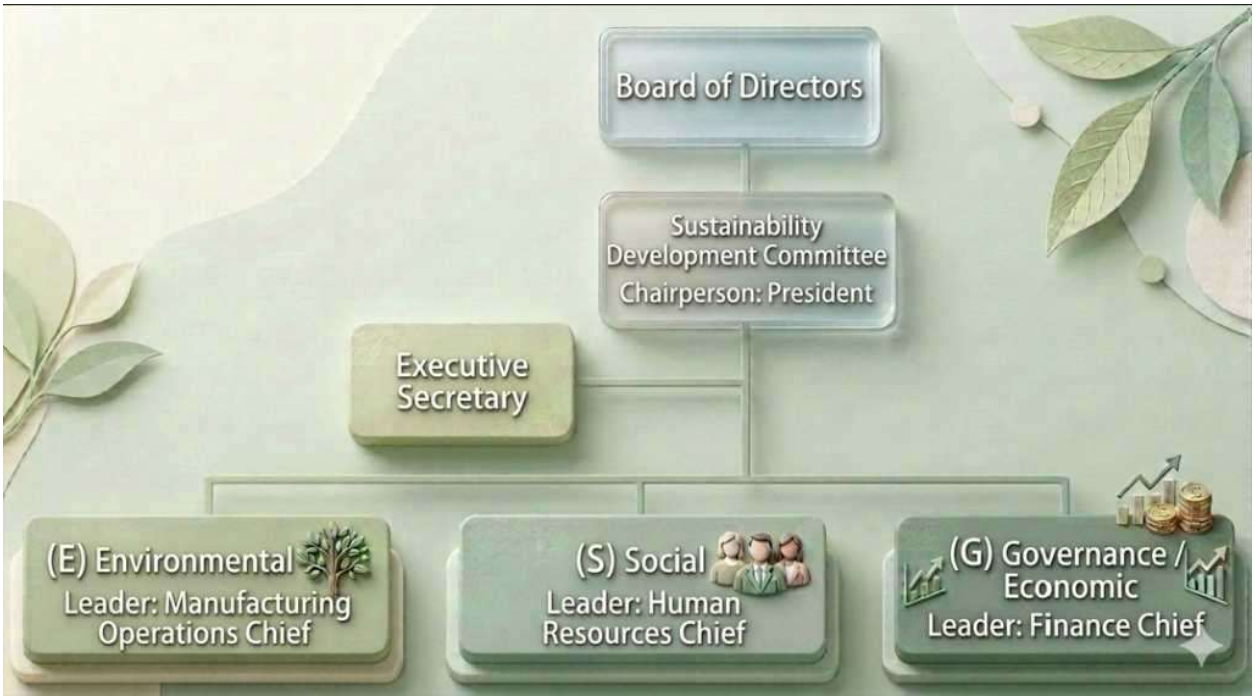
Identification Process of Stakeholders and Material Topics



1.1 Sustainable Development Council

1.1.1 Organization

Arbor established the "Sustainable Development Committee" in accordance with the "Sustainable Development Best-Practice Principles" approved by the Board of Directors. The Chairman is authorized by the Board of Directors to serve as the committee chairman, and a task-oriented structure is adopted to establish three groups: "Environmental (E) Sustainability", "Social (S) Sustainability", and "Governance/Economic (G) Sustainability", led, respectively, by the heads of the Manufacturing Operations Department, Human Resources Department, and Finance Department.



1.1.2 Take Responsibility

The responsibilities of the "Sustainable Development Committee" include: proposing, executing, and reviewing corporate social responsibility policies, systems, or related management guidelines, and specific promotion plans, and reporting the annual execution plans and results to the Board of Directors.

1.1.3 Operation Overview



1.2 Confirm Stakeholders

Confirm Key Stakeholders



Stakeholders are groups that influence or are influenced by Arbor Technology. Key stakeholders that are crucial to Arbor Technology are initially screened by various departments based on routine business contacts, selected based on the frequency of interactions and the degree of mutual influence and significance, and finally identified through internal meetings and references to the peer group. Key stakeholders include shareholders/investors, government agencies and competent authorities, non-profit organizations/communities, customers, suppliers, and employees.

1.3 Stakeholders Engagement

The issues of concern to Arbor Technology vary among stakeholders due to their different identities. These issues cover economic, environmental, and social (including human rights) dimensions. To understand and respond to the needs and expectations of stakeholders, the Company proactively establishes communication channels with stakeholders through various means during routine business operations to identify the issues of concern and their opinions. In addition, an external communication mailbox is available on the official website of the Company and is managed by dedicated personnel, who proactively and appropriately respond and review for improvement. The two-way

communication between key stakeholders and the Company is reported to the Board of Directors at least once a year.

Communication with Stakeholders, Issues of Concern, and Report in 2025:

Stakeholders	Issues of concern	Contact information	Communication and response channels	Communication frequency	Communication situation in 2025 Board of Directors Report: March 16, 2026
Shareholders Investors	Corporate governance and risk management Operating performance Business integrity	Ms. Kuo, Finance Department Email: investor@arbor.com.tw	Shareholders' meeting	Annually	Once a year
			Financial statements	Quarterly	Four times a year
			Annual report	Annually	Once a year
			Official website information disclosures	Updated as needed	Announced relevant information
			Investor conference	Irregular	Held on December 2, 2025, with a live broadcast available on the official website of the Company.
			Press conference/press release	Irregular	Announced company industry information through a press release.
			Market Observation Post System	Updated as needed	Announced relevant information
			Responding to investor inquiries via phone and email	Irregular	Responded via the spokesperson.
Government agencies and regulatory authorities	Corporate governance and risk management Business integrity Regulation compliance Energy and GHG management	Ms. Kuo, Finance Department Email: investor@arbor.com.tw	Correspondence	Irregular	Replied within the specified date and listed the receipt of controlled documents.
			Market Observation Post System	Irregular	Reported regularly according to the law.
			Regulatory	Immediate	Conduct timely

Stakeholders	Issues of concern	Contact information	Communication and response channels	Communication frequency	Communication situation in 2025 Board of Directors Report: March 16, 2026
	Information Security Employee rights, diversity and inclusion Occupational health and safety		compliance and amendment briefings		regulatory briefings upon legal amendments, and update the Compliance Handbook annually in Q4 for company-wide reference.
			Third-party assurance	Annually	Obtained third-party assurance ➢ ISO 14064-1: 2018 _2024 GHG inventory verified on April 8, 2025 ➢ ISO 14001:2015 valid from 2025.11.27 to 2028.11.27 ➢ ISO 45001:2015 valid from 2025.11.30 to 2028.11.29 ➢ ISO 27001:2022 valid from 2024.11.06 to 2027.11.06
Non-profit organization /Local communities	Community engagement and philanthropy Environmental protection (carbon emissions, waste management, etc.)	Ms. Chen, HR Department Email: Cindy@arbor.com.tw	ESG report	Annually	Published the 2024 ESG report on the company website on August 29, 2025, and uploaded it to the MOPS.
Customers	Product and service quality (product quality, after-sales service, satisfaction, etc.) Innovation and R&D Green products Information security (customer privacy and protection of business secrets, etc.) Business integrity	Online customer service via the Company website Mr. Chang, QA & Customer Service	Company website and media	At any time	➢ Announced the latest product information. ➢ Provided services via online customer service according to the type of issue (sales, technical service, repair, etc.).
			On-site events	At any time	Participated in industry

Stakeholders	Issues of concern	Contact information	Communication and response channels	Communication frequency	Communication situation in 2025 Board of Directors Report: March 16, 2026
	Legal compliance (environmental, labor, and industry laws and regulations)	Email: jungchang@arbor.com.tw	and briefing sessions		exhibitions and compiled real-time needs from customers and ESG trends in various regions through regular global business unit meetings.
			Customer service center	At any time	Provided dedicated service windows or a feedback inbox to address customer inquiries and complaints promptly.
			Customer satisfaction survey	Semiannually	Distributed questionnaires regularly, conducted interviews, and performed statistical analysis. The overall average satisfaction score for 2025 was 80.2 points.
			Third-party assurance	Annually	Obtained third-party assurance ➢ ISO 9001:2015 valid from 2025.12.26 to 2028.12.26 ➢ ISO 13485:2015 valid from 2025.09.29 to 2028.09.28 ➢ ISO 27001:2022 valid from 2024.11.06 to 2027.11.06
			ESG report	Annually	Published the 2024 ESG report on the company website on August 29, 2025 and uploaded it to the

Stakeholders	Issues of concern	Contact information	Communication and response channels	Communication frequency	Communication situation in 2025 Board of Directors Report: March 16, 2026
					Market Observation Post System (MOPS).
Supplier Outsourcing	Procurement management - Green and sustainable supply chain (compliance with environmental regulations, such as RoHS, REACH; provision of low-carbon components; compliance of raw material sources; local procurement, etc.) - Supply chain management (occupational safety, human rights, and provision of low-carbon components, etc.) - Fair competition and business integrity (procurement transparency and anti-corruption mechanisms)	Ms. Ying, Procurement Email: Ginaying@arbor.com.tw	Regular evaluation	Twice a year	Implemented regular supplier evaluations according to the plan
			On-site audits	Irregular	Executed supplier audits according to the plan
			Raw material quality inspections	Each delivery	Executed sampling and quality inspection according to this inspection standard as the basis for acceptance.
Employees	- Career development and	Ms. Chen, HR	Labor-management	Quarterly	Composed of employees from

Stakeholders	Issues of concern	Contact information	Communication and response channels	Communication frequency	Communication situation in 2025 Board of Directors Report: March 16, 2026
	training (training, promotion, and development) Talent attraction and retention (remuneration, benefits, etc.) Occupational health and safety (workplace safety, employee health promotion, etc.) Employee rights, diversity and inclusion	Department Email: Cindy@arbor.com.tw	meeting		various units, allowing employee opinions to be heard and responded to.
			Employee welfare committee	At least every season	Jointly discussed and executed the planning of welfare activities and budget review by the welfare committee members selected from each unit.
			Employee training	Multiple times a year	➢ Provided guidance for new hires and understood their onboarding status in order to provide timely assistance. ➢ The HR Department coordinates and tracks the execution status in accordance with the annual education and training plan. For 2025, a total of 1,130 participants attended company training across 75 courses, with an 82% course completion rate.
			Performance	Annually	Conducted performance

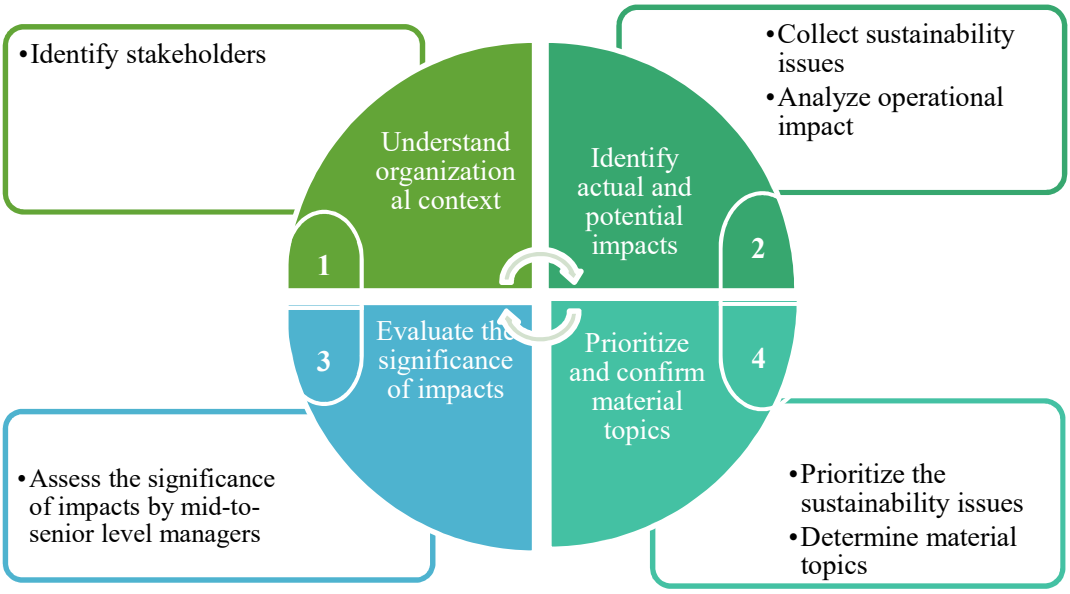
Stakeholders	Issues of concern	Contact information	Communication and response channels	Communication frequency	Communication situation in 2025 Board of Directors Report: March 16, 2026
			evaluation communication		evaluations in middle and at the end of 2025. Held performance evaluation meetings with supervisors and subordinates, allowing them to understand the status of performance achievements and directions for improvement.
			Employee health and wellness programs	Annually	Arranged annual health checkups for all employees and hired contracted medical staff as required by occupational safety regulations to handle health management, occupational disease prevention, and health promotion for labor protection. The health checkup for 2025 was completed in December.
			Legal compliance and third-party verification	At any time	➢ Established an "Occupational Health and Safety Department", directly subordinate to the Chairman, with dedicated

Stakeholders	Issues of concern	Contact information	Communication and response channels	Communication frequency	Communication situation in 2025 Board of Directors Report: March 16, 2026
					personnel responsible for its promotion and management. ➢ Obtained third-party assurance ISO 14001:2015 valid from 2025.11.27 to 2028.11.27 ISO 45001:2015 valid from 2025.11.30 to 2028.11.29

1.4 Identification of Material Topics

Identification Process of Material Topics

We gathered sustainability topics of concern to stakeholders through diverse channels. Incorporating the perspectives of Arbor Technology on sustainable operations and risk management, and in accordance with the GRI Universal Standards 2021, we examined the impacts of stakeholder concerns and evaluated the significance of environmental (E), social (S), and governance/economic (G) impacts, thereby identifying material ESG topics through impact assessments. In addition, the "ESG Sustainability Task Force" reviews and adjusts material topics annually based on their identification process to plan short-, medium-, and long-term sustainability development strategies.

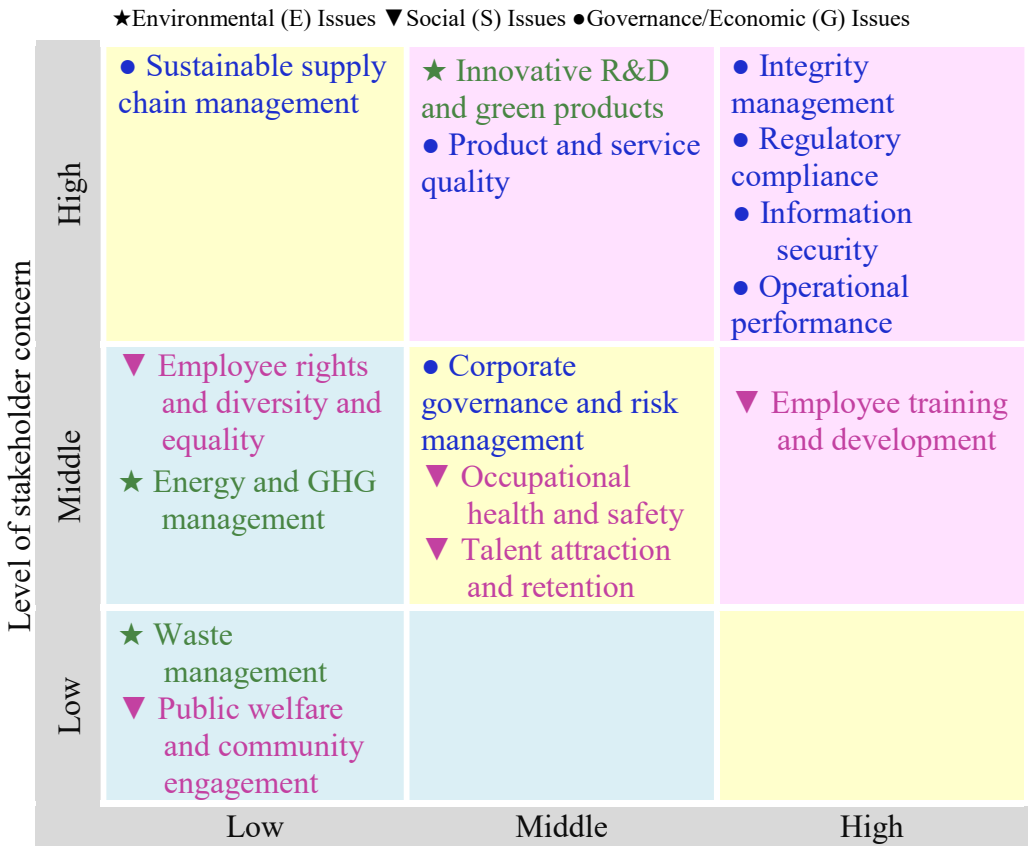


Materiality Matrix

2 •Each department gathers information through various communication channels for stakeholders to understand their issues of concern. A total of 15 sustainability topics were identified based on the framework of GRI 2021, with reference to the practices of benchmark enterprises and client supply chain policy requirements.

3 •Mid-to-senior-level managers conducted a survey to assess the impact of the 15 identified sustainability topics on the business operations, external economy, environment, and people (including human rights) of Arbor Technology, and the level of stakeholders' concern, based on the "Double Materiality: Impact and Financial Materiality" principle.

4 •The "ESG Sustainability Task Force" prioritized each topic based on the significance of its impact and identified eight material topics for 2025. Although corporate governance, risk management, and business integrity are not listed among the material topics this year, they are mandatory disclosures required by the GRI 2021 Standards and are therefore disclosed in this report.

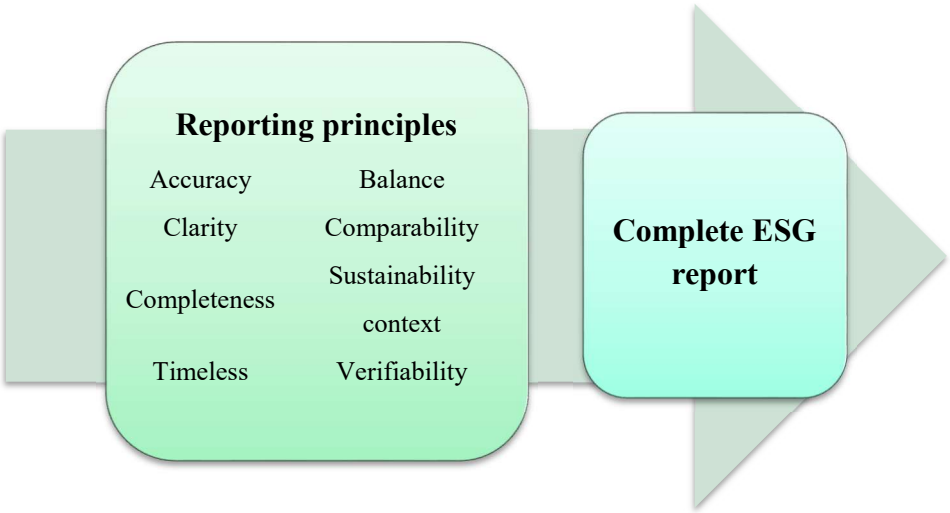


Material Topics Adjustment

To address multiple challenges, including domestic and international regulatory trends, geopolitical risks in global supply chains, and transnational information security threats, the Group formally incorporated "business integrity" as a core topic and elevated the impact ranking of "regulatory compliance", following stakeholder identification and impact assessment. Concurrently, in response to the widespread adoption of smart manufacturing and the Internet of Things (IoT), the incessant emergence of hacker attacks and ransomware threats, coupled with heightened awareness of privacy protection among customers and employees, has driven a year-on-year upward trend in the impact of "information and personal data security".

Ranking	Material topics in 2024	Material topics in 2025	Changes in material topics
1	Operating performance	Business integrity	Business integrity added
2	Product and service quality	Regulation compliance	Ranking advanced
3	Innovative R&D	Information Security	Ranking advanced
4	Regulation compliance	Economic performance	Ranking declined; Operating performance renamed
5	Sustainable supply chain management	Product and service quality	Ranking declined
6	Talent attraction and development	Innovative R&D and green products	Ranking declined; incorporated into green products
7	Information Security	Sustainable supply chain management	Ranking declined
8	Green products and procurement	Talent attraction and development	Ranking declined

Report Writing Principles



Arbor Technology Follows the Reporting Principles Outlined in the GRI Standards to Compile Its ESG Report

- Principle of sustainability: Transparently disclose how the Company takes measures to improve or mitigate negative impacts on the economy, environment, and people (including human rights) in the local area and surrounding regions where it operates;
- Principle of completeness: Disclose information to fully reflect the scope of the Company's significant impacts on the economy, environment, and people (including human rights);
- Principle of accuracy: Provide fully accurate and comprehensive information in the report to enable stakeholders to assess the ESG performance of the Company;
- Principle of balance: Fairly present both positive and negative performance in the report, enabling stakeholders to make reasonable assessments of the ESG performance of Arbor Technology;
- Principle of clarity: Present information in a clear, understandable, and easily accessible format for stakeholders;
- Principle of comparability: Disclose ESG information using internationally recognized standards in a manner that enables stakeholders to analyze long-term performance of the Company;
- Principle of timeliness: Publish ESG reports regularly and provide timely ESG information to enable stakeholders to make informed decisions;
- Principle of verifiability: Review report content internally to ensure the accuracy of disclosed information.

Material Topics, Boundaries, and Impacts

Aspect	Material topics	Significance to the Company	Response to positive/negative impacts	Value chain impact ● Direct ○ Indirect			GRI 2021 General Disclosures/topic standards	Report chapter
				Upstream	Arbor	Downstream		
Governance/ Economy (G)	Business integrity	Business integrity is the cornerstone of a company's reputation. Beyond mitigating legal penalties and corruption risks, it serves as a critical asset for passing stringent multinational supply chain ESG audits and earning client trust when securing bids from top-tier tech giants, smart manufacturing partners, or government agencies.	⊕ Reduced operational risks ⊕ Bidding advantages and enhanced capital attractiveness Θ Reputational damage impacting sales Θ Facing upstream quality and delivery risks	●	●	●	GRI 2 2-23.24.26 GRI 3 GRI 205-2	3.1.5 Business Integrity
Governance/ Economy (G)	Regulation compliance	Compliance implementation ensures global product clearance and fulfills requirements for business integrity and information security defense, thereby avoiding heavy fines and supply chain disruption risks while serving as an operational key to building customer trust and mitigating geopolitical risks.	⊕Enhanced market competitiveness ⊕ Reduced financial risks Θ Loss of reputation and customer attrition	●	●	○	GRI 2-27 GRI 3 GRI 418-1	3.4 Regulation Compliance 4.1.2 Customer Service

Aspect	Material topics	Significance to the Company	Response to positive/negative impacts	Value chain impact ● Direct ○ Indirect			GRI 2021 General Disclosures/topic standards	Report chapter
				Upstream	Arbor	Downstream		
			Θ Business interruption and compliance costs					
	Information Security	Information security is an operational cornerstone and a strategic core. It not only enhances customer confidence and consolidates order advantages but also prevents technology leakage and ensures operational resilience, providing secure and critical decision-making support for senior management when planning digital transformation and global supply chains.	⊕ Enhanced customer trust ⊕ Improved operational resilience Θ Business interruption and financial losses Θ Confidentiality breaches and legal proceedings Θ Reputational damage		●	●	Custom topics GRI 3, GRI 418-1	3.6 Information Security Protection 4.1.2 Customer Service
	Economic performance	The products of the Company are highly customized and have long lifecycles, requiring continuous investment in R&D funds. Secondly, robust financial health is key to a stable supply chain, ensuring an uninterrupted supply of critical components. Finally, excellent profitability can attract	⊕ R&D and transformation momentum ⊕ Supply chain partner stability	●	●	●	GRI 201	3.3 Climate Change Governance 3.5 Operational Performance

Aspect	Material topics	Significance to the Company	Response to positive/negative impacts	Value chain impact ● Direct ○ Indirect			GRI 2021 General Disclosures/topic standards	Report chapter
				Upstream	Arbor	Downstream		
		long-term investment, enhance credit ratings, and provide resources for carbon reduction and ESG transformation, thereby becoming a core cornerstone for withstanding economic fluctuations and maintaining competitive advantages.	⊕ Enhanced stakeholder confidence Θ Foreign exchange loss impacts Θ Drag from investment losses Θ Value chain domino effect					
	Product and service quality	Excellent quality builds long-term trust and ensures high gross margins and customization premiums; any oversight may lead to claims and customer attrition. In addition, comprehensive after-sales and maintenance services can deepen customer loyalty, which in turn drives positive word-of-mouth and new customer acquisition.	⊕ Avoidance of rework, scrap, and product recall costs ⊕ Increase in customer loyalty Θ Impact on service quality Θ Customer claims impacting finances and reputation		●	●	Custom topics GRI 3	4.2 Customer Relationship
Environment (E)	Innovative R&D and	Arbor Technology strengthens its core technology moat through its patent portfolio (e.g., “Modular	⊕ Enhanced product energy efficiency ratio	●	●	○	Custom topics GRI 3	5.5 Green Products/Services

Aspect	Material topics	Significance to the Company	Response to positive/negative impacts	Value chain impact ● Direct ○ Indirect			GRI 2021 General Disclosures/topic standards	Report chapter
				Upstream	Arbor	Downstream		
	green products	Device with Heat Dissipation Function"), ensuring that its products can maintain fast and uniform heat dissipation performance amidst the trend of Edge AI high-performance computing, thereby resolving the thermal bottleneck caused by the miniaturization of electronic components. Through a modular design architecture, it not only enhances product reusability and maintenance flexibility but also optimizes energy efficiency ratios. This move effectively assists clients in meeting carbon reduction compliance requirements and enhances the brand competitiveness in sustainable markets through technological innovation.	and market competitiveness ⊕ Accelerated product circularity and R&D momentum Θ Increased in R&D costs Θ Technology integration and R&D schedule delay risks					
	Procurement management	Green procurement is key to meeting international regulations and achieving carbon reduction goals. Establish localized supply chains, strictly manage non-toxic raw materials, avoid conflict minerals, and implement carbon footprint inventories. This not only	⊕ Brand trust and customer expansion ⊕ Enhanced supply chain resilience	●	●	○	GRI 3 GRI 308-1, GRI 414-1	5.4 Sustainable Supply Chain

Aspect	Material topics	Significance to the Company	Response to positive/negative impacts	Value chain impact ● Direct ○ Indirect			GRI 2021 General Disclosures/topic standards	Report chapter
				Upstream	Arbor	Downstream		
		reduces costs and carbon emissions but also enhances climate resilience and strengthens geopolitical defense capabilities, creating a stable, resilient, and sustainable supply network.	Θ Rising short-term procurement costs (audits, compliance operations, etc.) Θ Material shortages					
Society (S)	Talent attraction and development	Talent is the core driving force for enterprise innovation and growth. To support the diverse one-stop service needs of Arbor, we further provide competitive compensation, benefits, and personal development opportunities, based on complying with human rights regulations and safeguarding fundamental rights. This not only drives technological upgrades, digital transformation, and team cohesion but also effectively mitigates operational risks caused by talent outflow, achieving a win-win outcome for both the Company and our employees.	⊕ Internal operational optimization ⊕ Reduced recruitment and replacement costs Θ Labor shortage impacts and business interruption risks Θ Financial and intangible losses		●		GRI 202-1.2 GRI 401, GRI 404, GRI 405 GRI406 GRI408	6.1 ARBOR Human Rights Policy 6.2 Gender Equality and Diversity 6.3 Talent Attraction and Development

Various departments of Arbor Technology regularly and irregularly interact with stakeholders through routine communication channels. When a stakeholder or sustainability issue could have a significant negative impact on the Company's operations, the responsible departments conduct due diligence on financial performance, corporate management, compliance records, labor rights, and occupational

health and safety. With the findings reported to the President and the Chairman, the Chairman evaluates whether the results have a significant impact on the overall operations of the Company. If there is a critical material event, the Chairman submits it to the Board of Directors for resolution. After the resolution of the due diligence report, it will then be handed over to the responsible department of the Company for execution.

In 2025, no potential significant negative impact events were identified between Arbor Technology and its stakeholders; therefore, no reports were submitted to the Board of Directors. This process has strengthened due diligence practices of the Arbor Technology toward stakeholders and clarified the role of the Board of Directors in addressing potential significant negative impacts.

1.5 Sustainable Development Goals

Released by the United Nations in 2015 with 17 primary goals and 169 specific targets, the United Nations Sustainable Development Goals (SDGs) are a guiding principle for member states and global enterprises to achieve sustainable development by 2030.

Arbor Technology integrates the SDGs into its business strategy by expanding its previous focus on economic performance to encompass environmental protection, regulatory compliance, employee benefits improvement to retain talent, elimination of workplace inequalities, decrease of GHG emissions, and collaboration with suppliers to improve the environment and better workplace conditions. Looking ahead, Arbor Technology aims to continue contributing more to sustainable development goals and fulfilling its corporate social responsibility.

SDGs	Target	Response of Arbor Technology
	1.4 Ensure that all men and women, in particular the poor and the vulnerable, have equal rights and access to economic resources.	● Provide salary conditions that are superior to legal requirements and market-competitive, along with comprehensive welfare measures, to enable employees to work with dignity and improve their personal and family economic living standards. ● Adjust employee salaries based on the profitability of the Company to strengthen employee cohesion.
	4.5 Eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples, and children in vulnerable situations. 4.7 Promote education for sustainable development, sustainable lifestyles, human rights, gender equality, and a culture of peace and non-violence.	● Arrange job skills training for employees with different business attributes to ensure that every colleague has the opportunity to receive vocational training. ● Design courses on sustainable development, workplace gender equality, and labor human rights, and encourage employees to participate.
	5.1 End all forms of discrimination against all women and girls everywhere. 5.4 Recognize and value unpaid care and domestic work through social protection policies.	● Exclude gender as a factor in recruitment, evaluation, or promotion decisions. ● Provide the right to apply for parental leave for all employees, regardless of gender.
	8.4 Improve energy use and production efficiency. 8.5 Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work	● Improve energy efficiency. (Refer to Section 5.1: Energy Saving and Carbon Reduction.) ● Exclude gender as a factor in recruitment, evaluation, or promotion decisions. ● Adjust employee salaries based on the profitability of the Company to

SDGs	Target	Response of Arbor Technology
	of equal value. 8.7 Eliminate child labor and forced labor. 8.8 Protect labor rights and promote safe working environments, in particular for women and those in precarious employment.	strengthen employee cohesion. ● Respect labor rights, including prohibiting child labor and any form of workplace discrimination. ● Adjust job duties of pregnant employees under the law to reduce workload and ensure substantial protection for pregnant employees. ● Implement an occupational health and safety management system to effectively improve workplace safety.
	9.5 Encourage innovation and increase the number of R&D workers and development spending.	● Increase the number of R&D team members annually and maintain R&D expenditure at 5% and 7% of annual revenue. (Refer to Section 4.1: Innovation and Research.)
	10.2 Promote social, economic, and political inclusion, irrespective of age, sex, disability, religion, economic or other status. 10.3 Ensure equal opportunity and reduce inequalities by eliminating discriminatory practices.	● Exclude employees' physiological or psychological differences as criteria in the Company's mechanisms of recruitment, assessment, and promotion. ● Establish an employee reporting channel and a robust whistleblower system to protect whistleblowers.
	12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse.	● Continuously improve production processes to reduce waste generation. ● Reduce environmental impact by enhancing recycling and reuse through green product design and management.
	16.6 Develop effective, accountable, and transparent institutions at all levels. 16.7 Ensure responsive, inclusive, participatory, and representative decision-making at all levels	● Strengthen corporate governance by enforcing internal control systems to ensure employee compliance with company regulations, and establish independent whistleblowing channels with comprehensive procedures. ● Understand stakeholders' expectations and requirements, and regularly report to the Board of Directors.

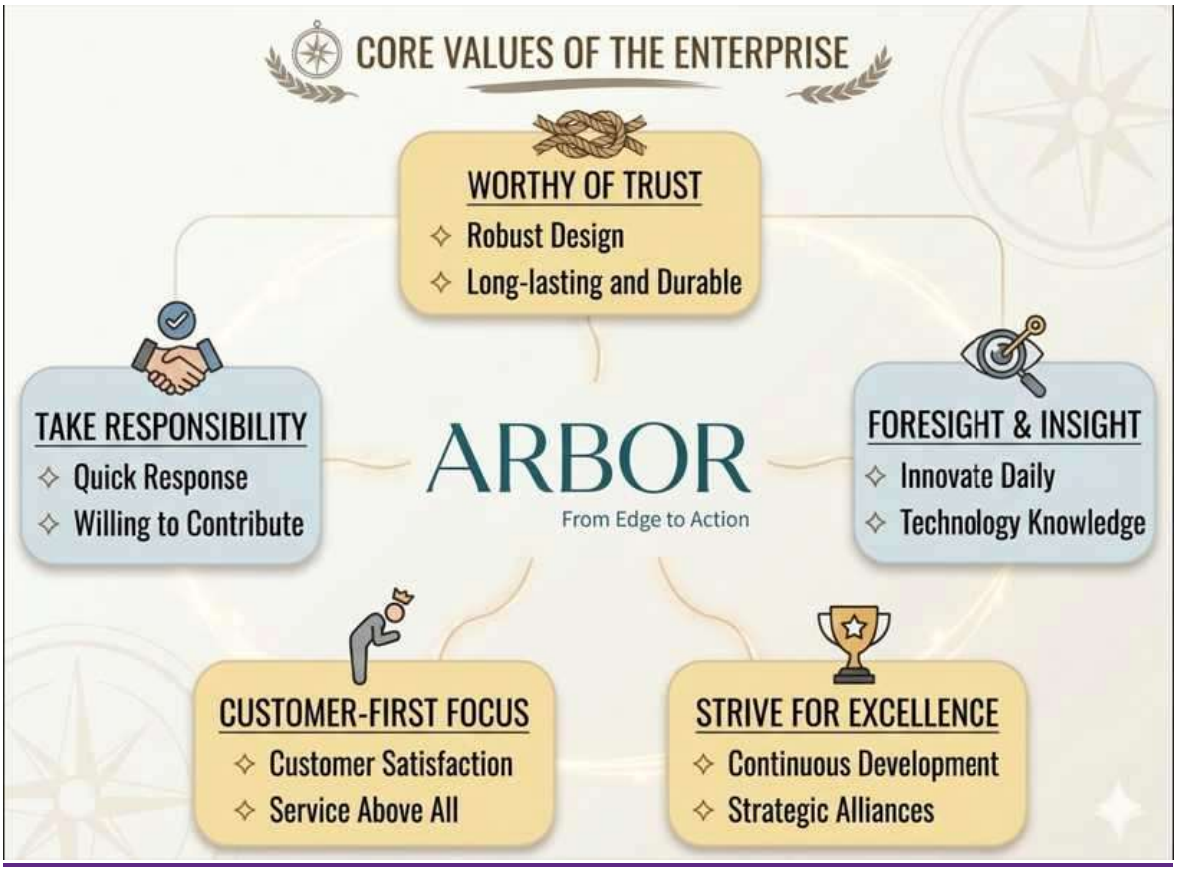
II. Regarding Arbor

2.1 Company Profile

Arbor Technology was founded in 1993, with its name symbolizing a commitment to becoming the "Bedrock of the Industrial Control and Measurement Industry". It was listed on the Emerging Stock Board in December 2007 and officially listed on the Taipei Exchange in May 2013. Initially focused on industrial control applications, it later extended into system integration and handheld device fields, fulfilling customer needs across diverse environments and application domains.

General Information

Company name: Arbor Technology Corp.
Stock code: 3594
Headquarters: 10th Floor, No. 700, Zhongzheng Road, Zhonghe District, New Taipei City, Taiwan
Paid-in capital (as of December 31, 2024): NT$959,484 thousand
Number of employees (as of December 31, 2025): 489 people



Arbor Global Operations

Arbor is a Taiwan-based international enterprise with a global outlook, with R&D centers and manufacturing plants located in Taiwan and Shenzhen. The Company has a worldwide sales network, combined with cutting-edge embedded design technology, rigorous testing and validation experience, and deep market insight, to provide professional consultation and services to our global agents, distributors, and partners.



Arbor Group Milestones



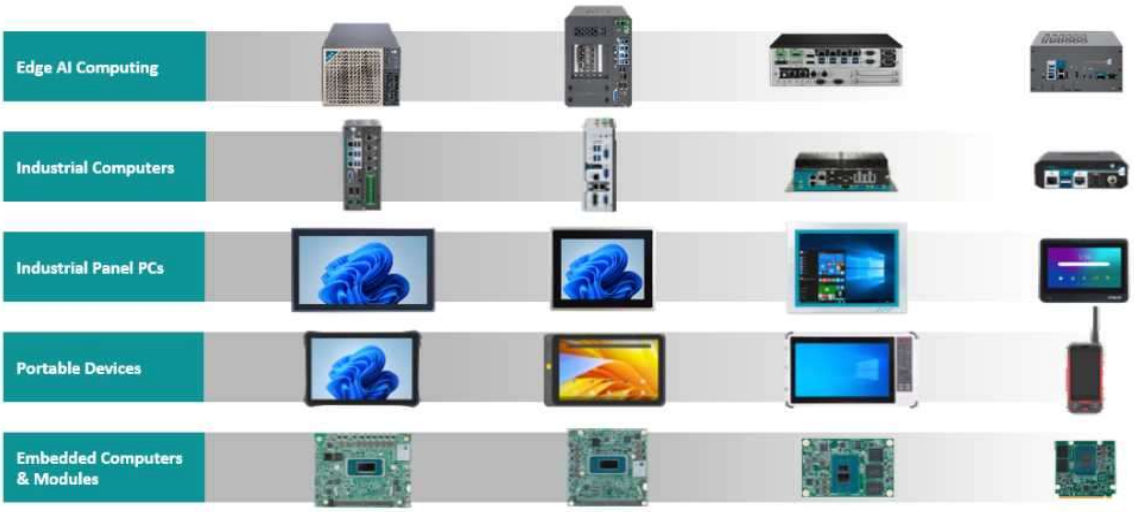
2.2 Product Development and Competitive Landscape



Main Products and Applications

With the strategic guidance of Chairman Li, "United in Formation, Advancing Together", and the support of allies including MediaTek and Ennoconn Corporate, Arbor has collaborated in various fields such as production, communication, overseas markets, edge AI, Google, ESG, and cloud-edge integration, and has obtained increasing benefits from the alliance. Today, Arbor's product portfolio includes embedded industrial motherboards, medical computers, portable tablet computers, and embedded intelligent systems. Integrating hardware and software and leveraging innovative applications of artificial intelligence (AI) and the Internet of Things (IoT), the Company and its partners develop comprehensive solutions tailored to a wide range of industries and applications, including energy management, environmental monitoring, smart manufacturing, fleet management, and smart logistics.

AIoT One-Stop Solutions



Technology Leadership

AI Thermal Solution
Patented thermal architecture empowers AI workloads in high-load edge computing. This proprietary design prevents CPU throttling, ensuring 24/7 stability in extreme environments.

WattSaver™ Tech
Advanced BIOS & Firmware optimization that maximizes power conversion efficiency, significantly reducing TCO and carbon footprint.

BIOS Anti-Crash
Self-Healing BIOS Architecture: An external MCU-driven mechanism that automatically detects and repairs firmware corruption, ensuring maximum uptime.

Global Regulatory Excellence
Our platforms are certified against the world's most stringent standards to guarantee mission-critical reliability:

- EN50155
- ATEX Zone0
- IP69K
- MIL-STD-810G
- IEC-62443
- EU CRA (Compliance)

Customization
Modular design approach for rapid OEM/ODM customization. We tailor our core technology to meet your specific vertical market requirements.

Technology Leadership

AI Thermal Solution
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Modular design approach for rapid OEM/ODM customization. We tailor our core technology to meet your specific vertical market requirements.



2.3 Value Chain and Other Business Relationships

Flying Farther Together Through Flying Geese Alliances

Through the Flying Geese Alliance strategy, Arbor delivered outstanding results in 2025, with revenue reaching a record high. Under the leadership of Chairman Eric Lee, the dual-engine collaboration has fully blossomed. The Company has deepened its alliances with major shareholders such as MediaTek and Ennoconn, focusing on edge AI and physical AI business opportunities, and has successfully created new growth momentum.

Fly Farther Together: Deepening Edge AI Deployment

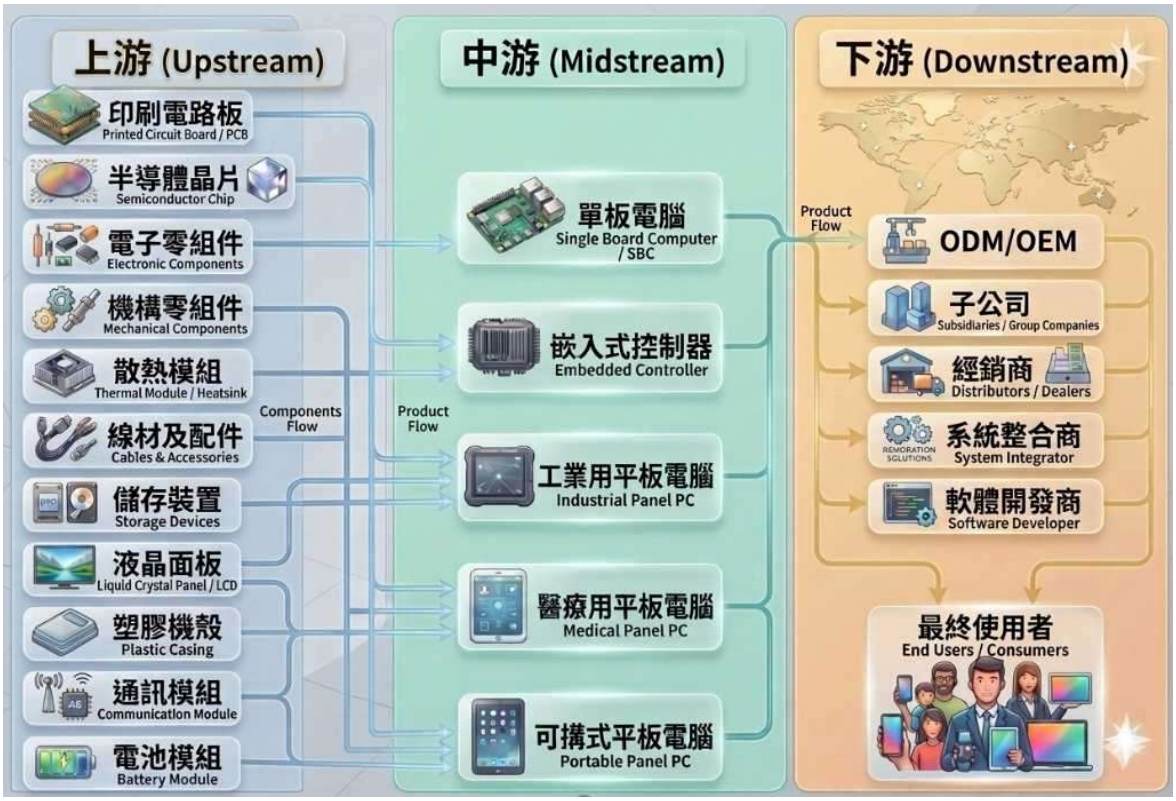
- Arbor specializes in industrial PCs (IPCs) and rugged edge AI platforms, with product lines applied in four major fields: factory automation, smart healthcare, smart transportation, and warehousing and logistics.
- Amobile Intelligent Corp. Ltd., a joint venture with MediaTek Inc., leverages the chip technology of MediaTek to aggressively pursue generative AI business opportunities in areas such as robotics, drones, and low-Earth orbit satellites, experiencing explosive growth and striving to be listed on the emerging stock market.

Resource Complementarity: Optimize Production and Channels

- By leveraging the production support and management expertise of Ennoconn Group, we have optimized our cost structure and strengthened overseas channel resources.
- By expanding hardware-software integrated solutions through alliance partners and software vendors, we demonstrate strong industrial synergy and comprehensively enhance global market competitiveness.

Industry Value Chain

Arbor Technology is ***primarily positioned in the midstream*** of the industrial PC industry value chain, focusing on the manufacturing and system management of embedded industrial motherboards, medical computers, portable tablet PCs, and embedded intelligent systems. Due to vertically integrated components and highly customized manufacturing processes required by IPCs, our products possess higher functional integration and are able to be adopted across diverse industries. Arbor primarily sells products to end-users globally through distributors, system integrators (SIs), and software developers with engineering expertise, demonstrating robust midstream manufacturing capabilities and channel integration strength.



Business Activities

Current Products and Services

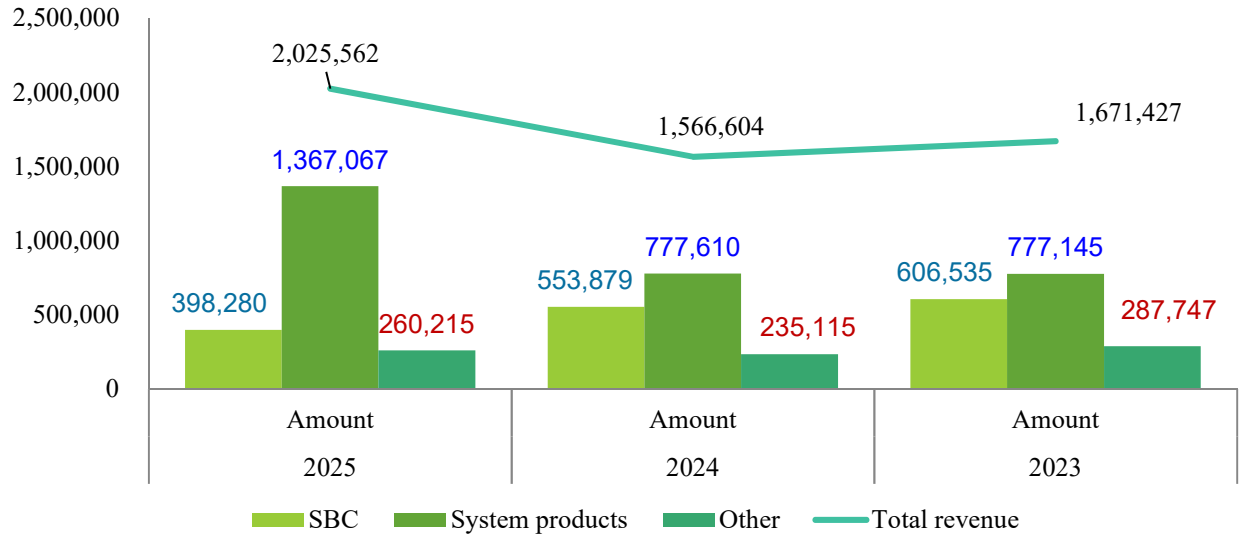
- Industrial computer products
- Network security solutions
- Automotive electronics mobile surveillance systems
- Medical electronics
- Human-Machine Interface tablet PC
- Fanless industrial control systems
- Customized products and related application software
- Wide-temperature product series
- Modular computers
- Rugged industrial

Planned Development of New Products and Services

- Edge AI industrial computers
- Traffic monitoring and control units
- Multi-interface communication gateways for power industry applications
- High-performance motherboards for image acquisition and communication systems
- Portable tablet computers for warehouse and logistics management
- Medical LCD panel PCs for use in surgery procedures, diagnostics, and medication dispensing
- IoT solutions for railway transportation systems
- Industrial safety and thermal imaging applications

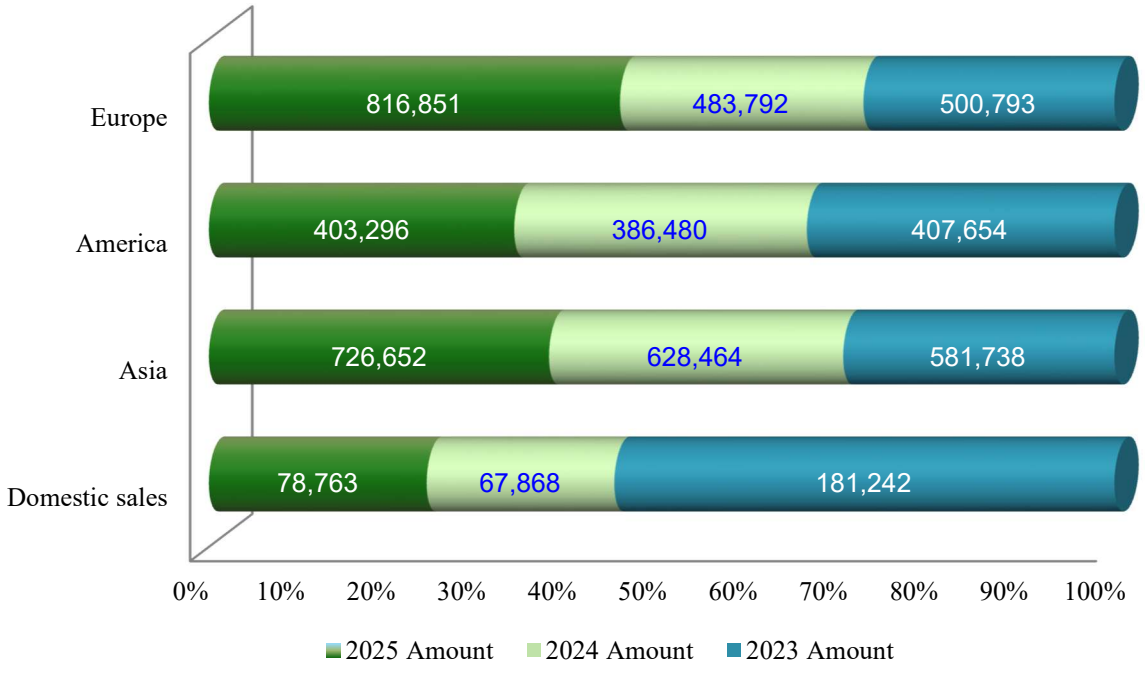
Product revenue ratio in the past three years

Source：ARBOR Annual Report　　Unit：NT$ Thousands



Sales amount and proportion of each region in the past three years

Source：ARBOR Annual Report　　Unit：NT$ Thousands



2.4 Industry Partners and External Organization Participation

In addition to enhancing its product competitiveness, Arbor Technology actively communicates with various stakeholders. By participating in industry-related associations, the Company maintains good relationships with association members, learns the latest industry development trends, and develops industrial automation and smart cities.



2.5 Awards and Industry Recognition

Arbor Technology focuses on industrial IoT computing and mobile solutions. We work closely with partners to develop complete solutions for a wide range of applications across various industries. Having obtained multiple prestigious international awards, Arbor Technology demonstrates its leading capabilities in design, innovation, and quality.



III. Integrity Governance

Sound corporate governance, including a well-structured Board of Directors, a strict internal control system, and stable financial management, not only reduces the operational risks of the Company but also enhances its competitiveness and builds brand value. To realize honest operations, the Company establishes a corporate culture of integrity and responsibility and ensures compliance with laws. At the same time, a well-functioning corporate governance framework can ensure the healthy development of the corporate operations and protect the rights and interests of investors and other stakeholders.

Arbor Technology establishes a corporate governance system following the Securities and Exchange Act of Taiwan and other related regulations. To enhance the protection of shareholders' rights and interests, strengthen the functions of the Board of Directors, respect the rights and interests of stakeholders, and increase the transparency of information, the Board of Directors adopts the "Corporate Governance Best Practice Principles", based on fair, just, and open director election procedures, and implements measures such as appointing independent directors to strengthen the management and supervisory functions of the Board of Directors. The Board also passed the "Procedures for Handling Material Insider Information" and "Management Procedures for Preventing Insider Trading" to prohibit insiders, including directors, managerial officers, and employees, from using non-public information to profit. In addition, Arbor Technology adheres to the principles of accuracy, timeliness, and fairness in disclosure and establishes a comprehensive information disclosure system, providing information such as operations, finance, the Board of Directors, and shareholders' meetings on the Company's website and public information reporting system to ensure that shareholders can obtain the latest information related to the Company.

Arbor Technology has also established a diverse complaint mechanism by setting up different contact windows and channels for different categories of stakeholders. Through two-way communication, the Company understands the demands and expectations of stakeholders and strives to meet their expectations.

Corporate Governance Best Practice Principles

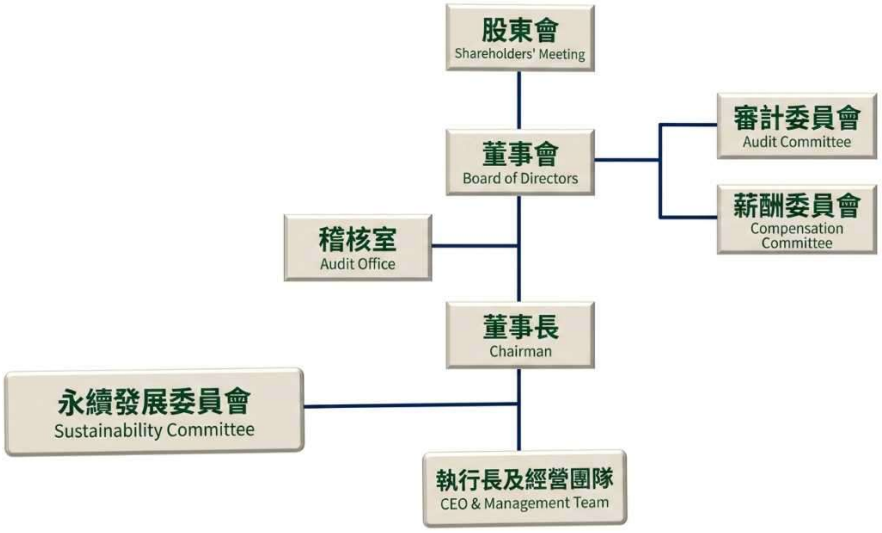
ARBOR

Stakeholder Section

ARBOR

3.1 Governance Practices

3.1.1 Corporate Governance Framework and Governance Unit Setup



As the highest decision-making body composed of all shareholders, the shareholders' meeting deliberates on major corporate matters and regularly receives reports from the Board of Directors. The Board of Directors serves as the highest governance body, with all directors conscientiously exercising the duty of care of a good administrator. The Chief Executive Officer and the management team assist the Chairman in charting the business policy of the Company and formulating sustainable development strategies. The Board of Directors reviews financial performance and sustainability strategies, and ensures that the corporate operations comply with all applicable laws and regulations. To improve corporate governance and enhance corporate competitiveness, the Board of Directors has established an Audit Committee and a Compensation Committee to soundly support board operations. Additionally, an independent Audit Office is established under the Board of Directors to regularly conduct audit operations and report audit results to the Audit Committee and the Board of Directors.

Arbor Technology values corporate governance and pursues sustainable growth and integrity in operations, continuously strengthening its corporate governance framework by upholding information transparency and safeguarding the rights and interests of stakeholders with an effective internal control system. Following the "Rules for Handling the Establishment of Internal Control Systems by Public Offering Company", Arbor Technology designed and implemented its internal control mechanisms based on the overall scope of its operations. The system is periodically reviewed and refined to adapt to internal and external environmental changes, ensuring its ongoing effectiveness. Through this robust governance and management framework, the Company strives to improve operational performance and achieve its long-term goal of sustainable development.

Corporate Governance

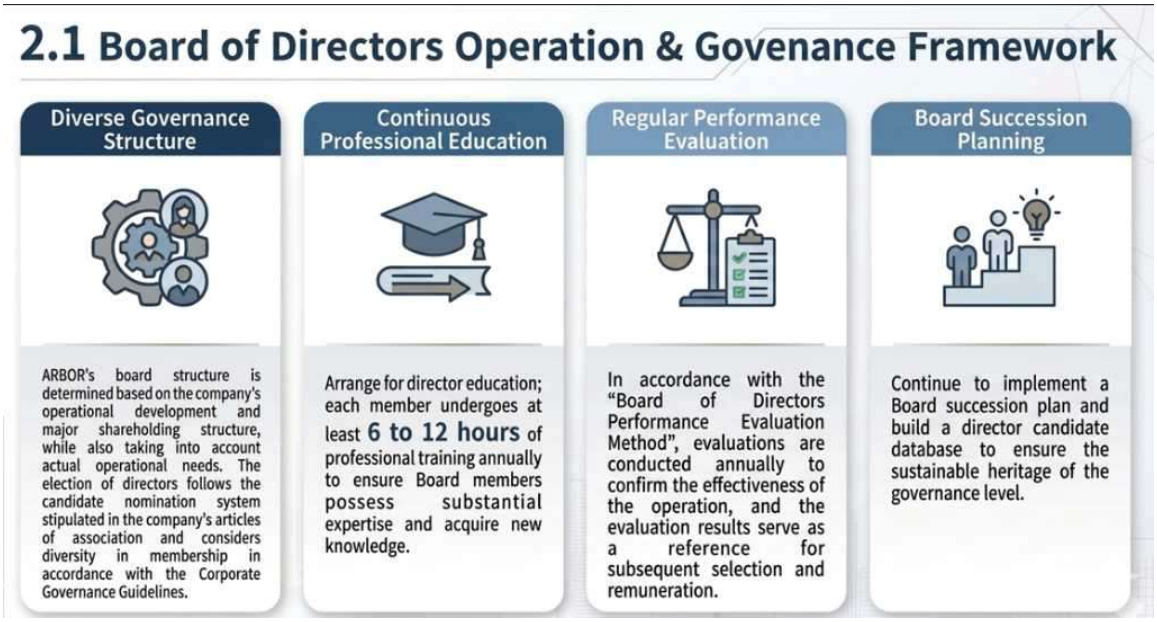
- In the 12th Corporate Governance Evaluation (2025), Arbor Technology ranked in the 11%-20% range among TWSE/TPEx-listed companies with market capitalizations under NT$5 billion, and in the 6%-20% range among all TPEx-listed companies.

To strengthen support for directors in fulfilling their duties and the effectiveness of the Board of Directors, the Board passed a resolution in March 2023 and appointed the Assistant Vice President of the Finance Department as the corporate governance officer. The responsibilities of this role include assisting directors in the execution of their duties, providing necessary information, organizing training activities, and handling matters related to meetings of the Board and the shareholders under legal requirements. The corporate governance officer is also responsible for ensuring compliance with resolutions of the board and shareholders' meetings, as well as maintaining investor relations. Following relevant regulations, the corporate governance officer completed 12 hours of professional continuing education in corporate governance in 2025.

In the 12th Corporate Governance Evaluation (2025), Arbor Technology ranked in the 11%-20% range among TWSE/TPEx-listed companies with market capitalizations under NT$5 billion, and in the 6%-20% range among all TPEx-listed companies. This reflects that under the leadership of our Corporate Governance Officer, the corporate governance operates effectively across all dimensions. Moving forward, Arbor will remain committed to maximizing governance synergies and reinforcing stakeholder trust.

Additionally, the financial statements of the Company are regularly audited and certified by an accounting firm. All information disclosure required by law is accurately and promptly completed, with responsible personnel handling the external disclosure of company information. A spokesperson system has also been established to ensure timely and appropriate disclosure of significant information, providing shareholders and stakeholders with relevant financial and business information.

Looking ahead, Arbor Technology is committed to strengthening the operation of the Board of Directors, enhancing information transparency, and gradually integrating sustainable governance strategies into the corporate governance framework.



Board Meeting Regulations and Board Performance Evaluation Method

Board Operations(on Official Website)

Board Diversity Policy

Arbor Technology actively strengthens corporate governance and promotes the sound development of the board composition and structure. The board diversity policy is clearly stipulated under Article 20 of the "Corporate Governance Best Practice Principles", reflecting the belief that diverse perspectives enhance the overall operational performance of the Company. The composition of the Board of Directors fully considers operational models and long-term development needs, and implements a diversification policy from two major aspects: basic conditions and professional fields. This includes fundamental values such as gender, age, nationality, and culture, as well as diverse professional backgrounds, skills, and industry experience in areas such as law, accounting, industry, finance, marketing, or technology.

To ensure the independence and sound structure of the Board of Directors, the Company strictly limits the number of directors who concurrently serve as company managerial officers to no more than one-third of the total board seats. Regarding member selection, the Company has established institutionalized management. In accordance with the "Company Act", the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies", and the Articles of Incorporation, the election of directors adopts a candidate nomination system. Through regular re-election mechanisms, beyond strictly assessing the academic and professional qualifications of each candidate, the Company actively integrates stakeholder perspectives to ensure the Board possesses high levels of professionalism, independence, diversity, and operational resilience for sustainability.

The Board of Directors currently consists of 7 directors (including 4 independent directors) with a term of 3 years and is legally required to hold at least one meeting per quarter. In 2025, a total of 5 board meetings were held, with an average attendance rate of 94.29%.

Note: For the main academic and professional backgrounds of the Arbor Technology board members, their concurrent positions, and the list of major shareholders, please refer to the official website of the Company.



Note on the Proportion of Female Directors Not Reaching One-third on the Current Board:

Disclosure of reason: Due to industry characteristics, the talent pool of qualified female director candidates is relatively limited.

Countermeasure: In coordination with the 2027 board re-election, the Company will evaluate recruiting cross-disciplinary female professionals to help balance the gender ratio.

Board diversity statistics		2023.12.31		2024.12.31		2025.12.31	
		Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Gender	Male	7	87.50%	6	85.71%	6	85.71%
	Female	1	12.50%	1	14.29%	1	14.29%
Age	50 (inclusive) and below	1	28.57%	1	14.29%	0	0.00%
	51～65	5	57.14%	4	57.14%	5	71.43%
	Above 65 (exclusive)	2	14.29%	2	28.57%	2	28.57%
Educational background	Doctor	3	37.50%	3	42.86%	3	42.86%
	Graduate degree	5	62.50%	4	57.14%	4	57.14%
	Tertiary education	0	0.00%	0	0.00%	0	0.00%
	Other	0	0.00%	0	0.00%	0	0.00%

Note: The percentage of female directors = (Number of female directors at the end of the year / Number of directors at the end of the year) * 100%.
The percentage of male directors = (Number of male directors at year-end / Number of directors at year-end) * 100%.
The percentage of female directors plus the percentage of male directors should be 100%.

Continuing Education

The continuing education program for directors of Arbor Technology covers professional expertise and corporate governance topics, including finance, risk management, business, commercial and legal affairs, accounting, sustainable development, and internal control systems. Guided by a Board distinguished by integrity and rich industry experience, the Company is well-positioned to drive robust business growth and make steady strides along its path toward sustainable development. The total training hours for all directors in 2025 amounted to 42 hours.

Collective knowledge of the highest governance body	
Total training hours of the entire Board of Directors	42
Total hours related to ESG courses	42
Director ESG-related course weighting	100.00%

Board Management and Performance Evaluation

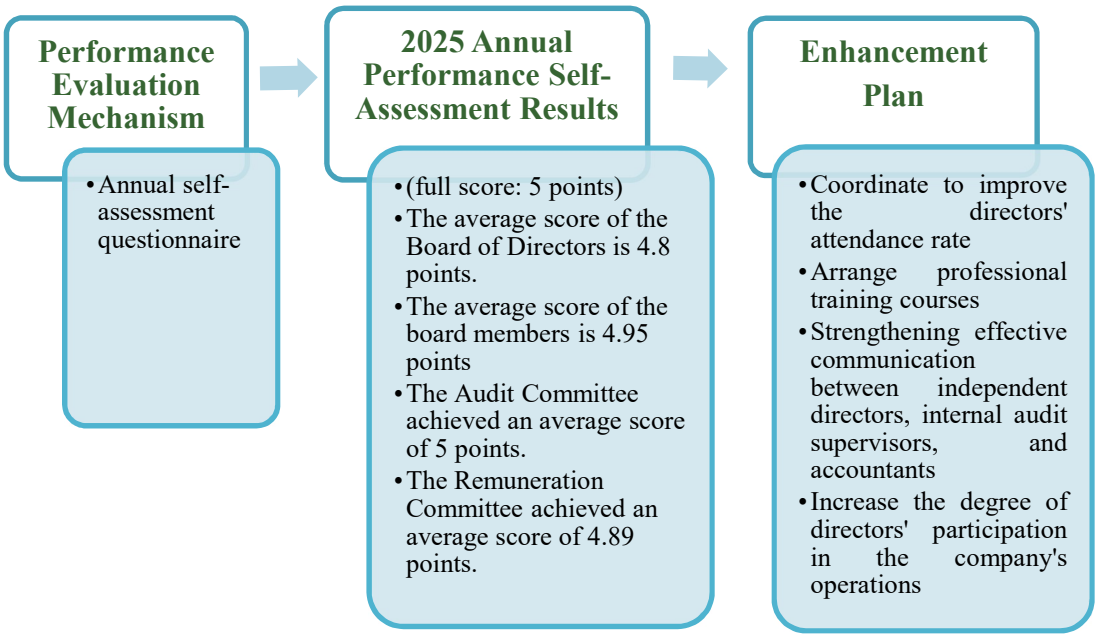
To establish a good board operation system, improve the supervision function, and ensure the independence of independent directors when executing business, the Board of Directors passed the “Board Meeting Regulations” to clearly define the scope of responsibilities for independent directors for compliance. The directors also uphold a high degree of self-discipline in avoiding conflicts of interest. For matters discussed in board meetings where directors or the legal entities they represent have a vested interest, they must disclose the key details of their interest during

the meeting. If there is a potential conflict with the interests of the Company, they must not participate in the discussion and voting. Furthermore, they should avoid the discussion and voting and are not allowed to act as proxies for other directors to exercise their voting rights.

In addition, the Board of Directors formulates the business strategy of the Company and is responsible to shareholders and other stakeholders. Directors faithfully perform their duty with the care of a good administrator, and exercise their power with a prudent attitude. Except for matters that require resolutions by the General Meeting of Shareholders as stipulated by law or the Articles of Incorporation, all decisions regarding the execution of corporate business and the operation and arrangement of various governance systems shall be made by the Board of Directors' resolution. Arbor Technology defines management objectives as follows to implement corporate governance and enhance the function of the Board of Directors:

Specific management objectives	Achievement status (Term: 2024.06.27~2027.06.26)
At least 1 female director serves on the board.	Achieved (a total of 1 female director elected)
The actual attendance rate of the Board of Directors for the entire year averaged above 85%.	The actual attendance rate of all directors in 2025 was 94.29%.
The professional background of board members should cover fields such as business management, industry knowledge, and accounting, with at least 1 member in each field. Among them, at least 1 independent director should have expertise in accounting or finance.	Independent Director Ming De, Wang is skilled in business management and has financial expertise
Complete the performance evaluation of the Board of Directors (including functional committees) before the end of the first quarter of the next year	Reported to the Board of Directors on March 16, 2026: 2025 Annual Internal Performance Evaluation of the Board of Directors and Functional Committees.

To enhance the decision-making quality, the Board of Directors adopts the "Board Performance Evaluation Method" and internally evaluates the performance of the Board, individual board members, and functional committees. The results are recorded and compiled by the board secretariat and submitted to the Board of Directors for review and improvement before the end of the first quarter of the following year. The results of the board performance evaluation serve as a reference for future selection or nomination of directors. The results of individual director performance evaluations serve as a reference for determining their salaries and compensation.



Succession Planning

Regarding the succession planning of the Board of Directors, several senior managerial officers within the Group currently possess the managerial and professional capabilities required to serve as directors. At the same time, the Company seeks professional talent externally to make relevant preparations for the succession planning of directors. (For details of the plan, please refer to the official website of the Company):

3.1.3 Functional Committee

The Board of Directors has established the Audit Committee and the Compensation Committee to enhance supervisory functions and strengthen management capabilities. The functional committees shall be accountable to the Board of Directors, except for those who are required by law to exercise their functions independently, and shall submit their proposals to the Board of Directors for resolution.

Audit Committee

The Audit Committee assists the Board of Directors in supervising the quality of the corporate performance of accounting, auditing, financial reporting processing, and financial controls, and submits the evaluation results to the Board of Directors for discussion. Arbor Technology passed the “Audit Committee Charter” and established an Audit Committee composed of 4 independent directors, one of whom serves as the convener. At least one member possesses expertise in accounting or finance. The committee meets at least once per quarter. In 2025, a total of 4 meetings were held, with an average attendance rate of 100%.

2025 Discussion topics of the Audit Committee meetings and

Communication Policy Between Independent Directors, Internal Audit Supervisors, and External Auditors:

- Independent directors and accountants hold at least one meeting each year. The accountants report to the independent directors on the corporate financial status, the financial and overall operational status of domestic and overseas subsidiaries, and the internal control audit status, and communicate whether the financial report and the Independent Auditors' Review Report, or legal amendments, have any impact on the accounting records. Meetings are convened at any time in case of major issues.
- The internal audit sends the completed "Audit Report" to each independent director and supervisor via email monthly. If there are any questions or instructions, they can be raised with the audit supervisor via email or phone. Additionally, the internal audit supervisor holds at least one meeting per year with independent directors to explain the execution status of the internal audit and the operation of internal controls. In case of significant abnormal matters, independent directors can be informed at any time.

For communication between independent directors, internal audit supervisors, and accountants in 2025, please refer to the official website of the Company.



Remuneration Committee

To establish a sound remuneration system for directors and managers, Arbor Technology evaluates the operational performance of directors and managerial officers and whether the remuneration they receive is fair and reasonable. Thus, the Board of Directors passed the "Remuneration Committee Charter" and established a remuneration committee within the Board of Directors. The committee consists of 4 independent directors, and the convener is elected by all members. In 2025, a total of 2 meetings were held, with an overall attendance rate of 100%.



Main Responsibilities of the Remuneration Committee Are as Follows, with Recommendations Submitted to the Board of Directors for Discussion.

- Establish and regularly review the policies, systems, standards, and structures for performance evaluation and compensation of directors, supervisors, and managerial officers.
- Regularly evaluate and set the salary and compensation for directors, supervisors, and managerial officers.

The Remuneration Committee Shall Consider the Following Principles When Conducting Evaluations:

- The salary and compensation of the Company comply with laws and are competitive enough to attract top talent;
- The performance evaluation and salary remuneration of directors and managers shall reference to the industry standards and consider the time invested by the individual, their responsibilities, the achievement of personal goals, the performance in other positions, the salary remuneration offered to individuals in comparable positions by the Company in recent years, and the achievement of the short-term and long-term business goals, and the financial status of the Company, to evaluate the reasonableness of the correlation between individual performance and the operational performance and future risks of the Company;
- Remuneration policies shall not encourage directors and managers to engage in activities that may pose an overwhelming risk to the Company in pursuit of compensation;
- The proportion of remuneration to be paid to directors and senior managers for short-term performance and the timing of payment of part of the variable remuneration shall be determined in consideration of the industrial characteristics and the business nature of the Company.

Linkage Between the Performance Evaluation and Remuneration of Directors and Managerial Officers



The linkage between executive compensation and ESG performance has become a core trend. In line with the trend of sustainable development, Arbor Technology has integrated ESG performance into its remuneration system, thereby deepening the focus of senior executives on sustainability goals and embedding them into daily decision-making. This not only drives continuous optimization across Environmental, Social, and Governance (ESG) dimensions but also aligns with global trends, further enhancing the attractiveness of Arbor Technology to stakeholders.

- According to Article 19 of the "Articles of Incorporation", if the Company generates profits in the fiscal year (the aforementioned profit refers to the pre-tax profit before deducting the distribution of employees' and director/supervisor remuneration), up to 5% of such profits may be allocated as director/supervisor compensation. Additionally, in accordance with Article 16, the Board of Directors is authorized to determine directors' remuneration based on their level of participation in company operations and the value of their contributions, with reference to prevailing industry standards.

- In accordance with the "Arbor Board of Directors, Functional Committees, and Manager Performance Evaluation Regulations", the remuneration evaluation items of directors and managerial officers include financial and non-financial indicators. Among these, non-financial indicators shall cover crucial aspects such as "corporate governance evaluation and ESG performance" and shall be regularly reviewed, with recommendations for distribution proposed by the Remuneration Committee, ultimately to be approved by the Board of Directors, thereby implementing corporate governance and sustainable development goals.

3.1.4 Internal Audit

Internal Control System and Internal Audit

The internal audit department of Arbor Technology is an independent unit that reports directly to the Board of Directors. Following the "Regulations Governing the Establishment of Internal Control Systems by Public Companies," the internal audit system is developed based on the overall operational activities of the Company and its subsidiaries and is designed in alignment with the internal control mechanisms established by each responsible unit. The internal audit function assists the Board of Directors and management in examining and reviewing deficiencies in the internal control system, assessing the effectiveness and efficiency of operations, and providing timely recommendations for improvement. Based on the results of annual audits and self-assessments, risk levels across various operational cycles are identified, and the audit plan for the next year is formulated and executed upon approval by the Board of Directors.

The head of internal audit is required to attend board meetings to report on audit operations and to attend Audit Committee meetings at least once per quarter to present the execution status of internal audit and the operation of internal control systems to independent directors. Through continuous oversight by audit personnel, the Company ensures effective implementation of operational systems, establishes sound governance practices and risk control mechanisms, and fosters a sustainable operating environment. In 2025, the Audit Office conducted a total of 45 audits, with no material non-conformities identified.



Internal Audit Staff

According to Arbor Technology's "Audit Committee Charter", the appointment and dismissal of the chief auditor must be approved by the Audit Committee and resolved by the Board of Directors, while the appointment, performance evaluation, and compensation of internal audit personnel are submitted by the chief auditor and approved by the chairperson of the board.

To strengthen the professional competencies of audit personnel, the Company arranges continuous training and participation in internal audit programs organized by designated institutions of the competent authorities, thereby improving and

maintaining audit quality and execution effectiveness. In the current year, 2 audit staff members completed a total of 24 hours of training.

Internal Control Self-assessment Procedure

Arbor Technology conducts an annual self-assessment of its internal control system during the first quarter. Self-assessments are performed by designated personnel from each unit (supervisors at the department level or above), and the results are reviewed and consolidated by the Audit Office. The compiled internal control self-assessment reports from all units and subsidiaries are used to evaluate the overall effectiveness of the internal control system of the Company.

Internal Control Statement

The Audit Office reviews the self-assessment reports submitted by each unit, together with the improvement status of internal control deficiencies and anomalies identified by the audit unit. The consolidated results are reported to the Board of Directors and senior management to evaluate the overall effectiveness of the internal control system and to issue an internal control system statement.

3.1.5 Business Integrity

Policy/commitment		● **Formulation of regulations**: Formulating and revising the "Integrity Management Operating Procedures", "Code of Ethical Conduct for Employees", "Code of Ethical Conduct for Directors and Managerial Officers", and "Management Procedures for Preventing Insider Trading", all of which have been approved by the Board of Directors for implementation, in order to establish a stringent internal anti-corruption mechanism. ● **Zero-tolerance policy**: Any form of corruption, bribery, provision of undue benefits, insider trading, or acts violating intellectual property rights and integrity is strictly prohibited. ● **Whistleblowing and governance mechanisms**: Establishing independent and confidential whistleblowing channels and policies to prevent conflicts of interest, with implementation supervised by the Board of Directors and senior management. ● **Stakeholder communication**: Regularly disclose the effectiveness of integrity management to the Board of Directors and the public, ensuring information transparency.
Goal	**Short-term 2026**	● Completion rate for all incumbent employees for the "Internal Prevention of Insider Trading and Integrity in Operations" training shall reach 80% or more. ● The rate of new directors and new hires signing the Statement of Compliance with Integrity in Operations shall reach 100%. ● The effectiveness of integrity in operations implementation to the Board of Directors and the public shall be disclosed

		at least once per year.
	Mid- to long-term	● **Zero violation record**: Maintain zero incidents of government penalties or prosecutions resulting from corruption, bribery, insider trading, or violations of unfair competition laws. ● Completion rate for the "Internal Prevention of Insider Trading and Integrity in Operations" training shall reach 100%.
Responsible department/complaint mechanism		Contact window: Corporate Governance Unit pk@arbor.com.tw
Effectiveness tracking of 2025 target		● Integrity in Operations training completion rate: 80%. ● Percentage of new hires signing the Statement of Compliance with Integrity in Operations: 100%. ● The effectiveness of integrity in operations implementation is reported annually to the Board of Directors and made public disclosure thereof.
Resources invested in 2025		● A dedicated legal and concurrent corporate governance team was established to formulate policy and oversee the execution. ● Integrity training courses were organized. In 2025, 158 active employees completed the "Internal Prevention of Insider Trading and Business Integrity" course, totaling 4,740 training minutes. ● Independent internal and external whistleblowing channels were established, and resources were allocated to implement a whistleblower protection mechanism.
Execution performance in 2025		● The training completion rate for "Internal Prevention of Insider Trading and Business Integrity" has reached 80.61% (based on a total headcount of 196 employees as of December 31, 2025). ● The signing rate of the Statement of Adherence to Integrity in Operations by directors and new hires has reached 100%. ● The "2025 Business Integrity Implementation Report" was presented at the Board of Directors meeting on March 16, 2025.

Integrity Management Policy and Programs

- The Company approved the "Integrity Management Operating Procedures" at the shareholders' meeting on June 24, 2013, last amended by the Board of Directors on February 1, 2021.
- The Company engages in business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To enforce its integrity management policy and prevent dishonest conduct, the Company established the "Integrity Management Operating Procedures", the "Code of Ethical Conduct for Directors and Managerial Officers", and the "Code of Ethical Conduct for Employees", which are disclosed on the MOPS and the official website of the Company. These policies apply to all directors, managerial officers, employees, and individuals with substantial control. The Human Resources Department is designated as the responsible unit, overseeing implementation and reporting regularly to the Board of Directors. The 2025 business integrity implementation status was reported to the Board of Directors on March 16, 2026.

"Integrity Management Operating Procedures", "Code of Ethical Conduct for Directors and Managerial Officers", and "Code of Ethical Conduct for Employees"



Prevention of Unethical Conduct Program

- The Company conducts an annual assessment of corruption risks in the first quarter, together with the internal control self-assessment. Supervisors of each unit evaluate business activities with a high risk of corruption within their business scope, evaluate the appropriateness and effectiveness of their preventive measures, and revise the measures and programs for prevention of unethical conduct.
- The "Integrity Management Operating Procedures" clearly define the scope of prevention programs, prohibiting the following: offering or accepting bribes; providing illegal political contributions; making improper charitable donations or sponsorships; offering or accepting unreasonable gifts, hospitality or other improper benefits; infringing upon trade secrets, trademarks rights, patent rights, copyrights, and other intellectual property rights; engaging in unfair competition; and directly or indirectly harming the rights, health, or safety of consumers or other stakeholders during the research, procurement, production, provision, or sale of products and services.
- The "Integrity Management Operating Procedures" define the types of benefits and dishonest conduct, stipulate guidelines for giving and receiving benefits and avoiding conflicts of interest, and establish a reward and complaint system, outlining the procedures for handling dishonest behaviors. When company personnel are involved in dishonest behavior, the dedicated unit should report the dishonest behavior, its Handling Method, and subsequent review and improvement measures to the Board of Directors. In 2025, there were no incidents of dishonest behavior involving company personnel.

Implementation of the Integrity Management Policy in 2025 Is as Follows:

➢ Legal Compliance Promotion and Training

- Company policies related to integrity management are disclosed on the Company website.
- New employees are required to sign the "Employment Contract" on their first day of work. The contract includes provisions related to the protection of intellectual property rights, the prohibition of pirated software usage, and the confidentiality of trade secrets. In 2025, all 36 new employees completed the signing of the "Employment Contract_Duty of Loyalty, Principle of Integrity, and Confidentiality Agreement".
- Arbor employees are required to complete the online internal training course "Prevention of Insider Trading and Integrity Management Promotion" by the end of March *each year*. The course covers topics such as the causes and identification process of insider trading, its penalties and cases, and explanations of dishonest behavior patterns. The course materials, including presentations and video files, are available in the internal employee training system for reference. In 2025, 158 employees completed the course and passed the assessment (with each participant receiving at least 4,740 minutes of training).

➢ Establishment of Supervision Mechanisms

The Company has established the "Integrity Management Operating Procedures" and the "Code of Ethical Conduct for Directors and Managerial Officers" to regulate the obligations of directors, supervisors, managers, and employees with regard to their duties to the Company, engagement in external business activities, financial transactions, avoidance of conflicts of interest, and confidential information management. An accounting system and internal control system are established to ensure the effectiveness of financial reporting processes and internal controls.

According to the "2025 Internal Control System Statement" issued by the audit office and the "2025 Internal Control System Report" issued by the external auditor, the design and implementation of the internal control system in 2025 were assessed as effective.

➢ Establishment of Reporting Mechanisms

The Company has clearly stipulated the "Integrity Management Operating Procedures" and "Integrity Management Operating Procedures", which are disclosed on the MOPS and the website of the Company. With the establishment of confidential and accessible reporting channels, there were no internal or external whistleblowing cases at Arbor Technology in 2025.

- The Company has implemented a confidentiality mechanism for the reporting process that strictly prohibits retaliation against whistleblowers who act in good faith. Reports may be submitted to the "Personnel Evaluation Committee" in writing via the "Complaint Mailbox" or "Email" (inform@Arbor.com.tw). After the "Personnel Evaluation Committee" investigates, a resolution document will be issued. If a serious violation is identified or a potentially significant loss to

the group is discovered, a written report must be submitted immediately to the independent directors.

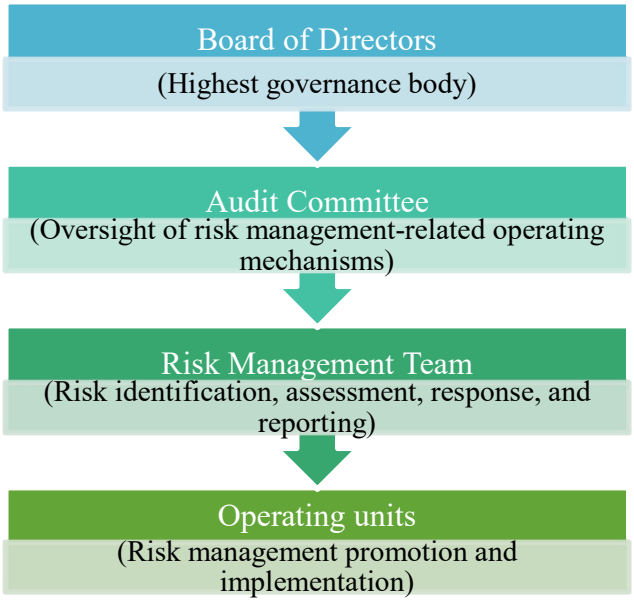
- To encourage both internal and external individuals to report dishonest or improper conduct, a whistleblower reward is offered. If the reported misconduct is verified, 1% of the reported monetary value will be granted as a bonus, with the maximum reward capped at NT$50,000.

3.2 Risk Management

3.2.1 Policies and Organizational Structure

To strengthen corporate governance and establish an effective risk management system for stable operation and sustainable development, the Board of Directors approved the "Risk Management Policy" on August 12, 2013. The policy was renamed the "Risk Management Policy and Procedures" on March 15, 2024, after review by the Audit Committee and approval of the Board, and was disclosed on the company website, establishing a sound risk management mechanism.

The risk management organizational structure of Arbor Technology comprises four levels. The Board of Directors serves as the highest decision-making authority for risk management, responsible for approving the overall risk management policy. A Risk Management Team is composed of the senior executives of each functional unit, with the Chairman serving as the convenor. The Team is responsible for driving and implementing risk management efforts, reviewing risk management issues raised by operational units, and reporting to the Board of Directors at least once a year.



3.2.2 Risk Management Operations

The Sustainable Development Committee of Arbor Technology identifies material topics related to the corporate operations across the dimensions of Environment (E), Social and Human Rights (S), and Governance and Economic (G). For each identified material topic, the Committee proposes response strategies to address potential negative impacts on Arbor Technology. The risk management framework of the Company centers on various responsible departments to carry out subsequent risk control operations, allowing the

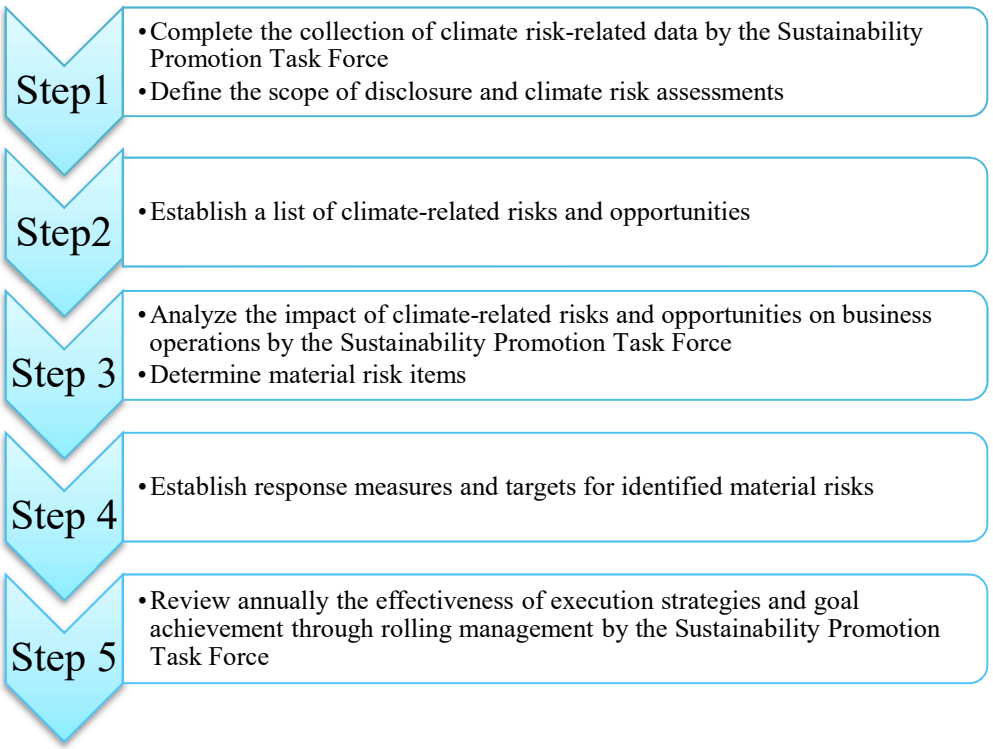
corporate governance unit to further supervise the effectiveness of the internal control system and monitor the management of actual or potential risks.

In 2025, the Risk Management Policy and Procedures formulated for ESG risk assessment were reported to the Board of Directors on May 14, 2026. (For details of the plan, please refer to the official website of the Company):

3.3 Climate Change Governance

To promote climate change management, Arbor Technology actively assesses the potential impact of climate change on its operations, upstream suppliers, and downstream customers. Following the framework of the Task Force on Climate-related Financial Disclosures (TCFD), climate-related issues are divided into governance, strategy, risk management, metrics, and targets. Management identifies climate-related risks and opportunities and formulates corresponding response strategies, thereby strengthening the resilience of the Company to climate-related risks.

TCFD Risk Management Process



Climate Change Management Framework

Governance	To fulfill its corporate social responsibility, the Company established a Sustainability Development Task Force for corporate governance, environmental protection, climate change, and labor-related issues. During the regular meetings on environmental, social, and governance topics, the leaders of sustainability development groups report performance and suggestions to senior management, with an annual report submitted to the Board of Directors. The chairman of the Board serves as the chair of the Committee and leads the "Sustainability Development Task Force" in conducting risk identification, formulating strategies, and risk management processes at different levels, and evaluating performance indicators and targets.
Strategy	Climate-related risks and opportunities are integrated into the Company's overall strategies and plans. Arbor refers to the scenario analysis framework of the Task Force on Climate-related Financial Disclosures (TCFD) and conducts both quantitative and qualitative assessments to take corresponding measures. The Company discusses short-, medium-, and long-term definitions based on the 2°C Scenario (2DS) in the Sustainability Development Committee, with the setting of the short-term as "1 to 3 years", the medium-term as "3 to 5 years", and the long-term as "6 to 10 years", and conducts climate risk and opportunity assessments. Climate risks are categorized into transition risks and physical risks that are further classified into policy & legal, market, reputation, and acute & chronic. Identified climate-related opportunities are categorized under areas such as resource efficiency, products, and services.
Risk Management	1. Arbor completed risk identification through the Sustainable Development Promotion Team during the Task Force on Climate-related Financial Disclosures (TCFD) discussion meeting, based on the potential operational transformation and physical risks and opportunities caused by climate change factors provided by each unit. 2. Five potential operational transitions and physical risks, and 2 potential opportunities were identified regarding climate change factors.
Metrics and Targets	1. To reduce the impact of operational processes on the surrounding environment, we focus on all environmental indicators, such as energy saving and carbon reduction, water resource efficiency, pollution prevention, and hazardous substance management, to achieve sustainable development. 2. An "ISO14064-1:2018 Arbor Group Implementation Team" was established to conduct a GHG inventory. 3. We choose suppliers with social and environmental responsibility.

Climate risk identification

Type	Issue	Climate-related risks	Potential financial risk	Risk mitigation	Metrics and targets Actions Taken/Management Measures (Implementation Status for 2025)
Transition risks	Policies and regulations	● Impose carbon fees and carbon taxes ● Add new relevant regulations	● Increased operating costs (including compliance costs and increased premiums) ● Increased cost due to fines or judgments	● Adoption of ISO 14064-1: Conducting annual GHG inventories for Arbor Group and third-party verification for ARBOR Technology.	The Scope 1 and Scope 2 GHG for 2025 are 293.8196 metric tons of CO2e. While carbon fees are not expected to be levied in the short to medium term, the Company continues to implement energy-saving and carbon-reduction measures and monitors emissions data to align with the 2050 net-zero emissions policy of the government.
	Market	● Increased consumer demand for environmentally friendly products ● Supply chain disruptions or shortages	Increased operational costs and reduced profits	● Implement green design and responsible procurement principles ● Strengthen supply chain resilience ➢ Reduce regional and customs risks, and increase the proportion of local supplier procurement to 75% ➢ Establish an out-of-production reporting mechanism	● As of 2024, all 521 global suppliers have achieved the target of 100% compliance for raw materials with international environmental regulations. ● The proportion of domestic supplier procurement reached 75%. ● In 2025, a total of 15 part numbers were replaced via ECR due to the EOL of components.
	Reputation	● Inadequate response to climate change ● Failure to meet stakeholder expectations	● Decline in brand value, affecting market competitiveness ● Financing difficulties	Commit to effective strategic transformation, and align with the "Climate Change Response Act" to achieve net-zero GHG emissions by 2050	Annual electricity consumption (kWh): 2025 vs. 2024 (↑ 6.12%) Overtime hours increased by 2.4% in 2025, leading to higher electricity consumption.

Type	Issue	Climate-related risks	Potential financial risk	Risk mitigation	Metrics and targets Actions Taken/Management Measures (Implementation Status for 2025)
Physical risk	Short-term	Increased severity of extreme weather events such as typhoons and floods	● Physical asset damage ● Operational disruptions, such as production halts, transportation challenges, and supply chain interruptions ● Challenges in workforce management and planning, including health, safety, and absenteeism	● Conduct risk assessments in advance ● Increase the proportion of local supplier procurement (by supplier count) ● Establish comprehensive contingency plans	● Conduct a climate change scenario analysis ● The local supplier procurement ratio (by supplier count) reached 75%. ● The "Occupational Health and Safety Department" established an emergency response plan, and no workplace accidents occurred during the year.
	Long-term	● Higher frequency of extreme climate events ● Rising average temperatures	● Increased operating costs due to higher asset premiums ● Increased consumption of electricity and water	● Evaluate the scope, types, and coverage amount of asset insurance annually by the Administration Division ● Set carbon reduction targets ● Install uninterruptible power supply (UPS) systems in server rooms	● Insure cargo transportation. ● Install energy-efficient equipment and monitor energy consumption in real-time.
Opportunities	Resource efficiency	Adoption of high-efficiency transportation methods	● Reduction in operating costs ● Increased production	● Increase the proportion of local supplier procurement	The local supplier procurement ratio (by supplier count) reached 75%.

Type	Issue	Climate-related risks	Potential financial risk	Risk mitigation	Metrics and targets Actions Taken/Management Measures (Implementation Status for 2025)
		Implementation of more efficient production and distribution processes	capacity and revenue	● Conduct production process optimization by the IE team ● Establish an energy management system ● Replace outdated equipment with energy-efficient alternatives	● Install energy-efficient equipment and monitor energy consumption in real-time.
		Utilization of new technologies		● Develop innovative products and services	Fully implement green design and continuously develop energy-saving products (e.g., FPC-5211, ARES-1983H-AI).
	Product and services	● Shifts in consumer preferences toward sustainable products ● Carbon reduction benefits of products, enhancing corporate image	● Decrease in demand for products and services	● Use 100% recyclable packaging materials	A product line for continuous generational development was selected to adopt 100% recyclable packaging materials.

Climate Change Scenario Analysis

Arbor, in accordance with the recommended guidelines of the TCFD, incorporates the analysis results of the worst-case scenario analysis for transitional and physical risk types into strategic resilience assessments.

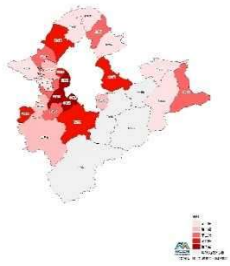
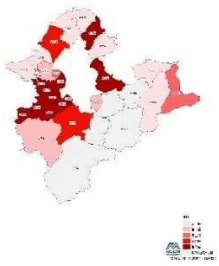
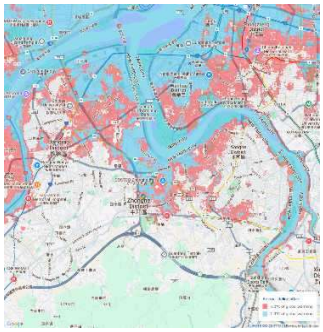
Transformation risk refers to the 2016 World Energy Outlook 450 Scenario (IEA WEO 450 Scenario, 2016) published by the International Energy Agency and the Nationally Determined Contribution (NDC) targets set by the locations of each manufacturing site. Taiwan targeted a reduction of GHG emissions by 46% from the Business as Usual (BAU) scenario by 2030 in its Intended Nationally Determined Contribution (INDC) report.

Transition risks	
· IEA WEO 450 Scenario · Intended Nationally Determined Contribution (INDC)	GHG emissions in 2030 target a reduction by 46% based on the Business as Usual (BAU) scenario.

Physical risks refer to the National Science and Technology Center for Disaster Reduction (NCDR) and the U.S. research organization Climate Central, which estimate temperature increases, precipitation, flooding, and sea level rise for 2020-2060 under scenarios such as RCP8.5.

Physical risk	
· U.S. research organization “Climate Central” · National Science and Technology Center for Disaster Reduction (NCDR)	Sea level rise from 2020 to 2060, areas below the tidal line, areas below the 2050 flood level, temperature increase, rainfall change rates, maximum consecutive rainfall days, and total rainfall are estimated.

Scenario Analysis Results

Risk type	Scenario	Parameters	Risk type	Scenario	Parameters
Physical risk Flooding	RCP 8.5	Very high emissions scenario Average temperature increase of 1.9°C to 3.0°C by 2060	Physical risk **Sea level**	RCP 8.5	Very high emission scenario: Average temperature increase of 1.9°C to 3.0°C by 2060
Flood risk assessment and classification: According to the simulation map provided by the National Science and Technology Center for Disaster Reduction, with the period from 1976 to 2005 as the baseline, the trend of flooding due to heavy rainfall caused by warming scenarios in the middle of the century is estimated, with a 24-hour cumulative rainfall reaching 600 millimeters. Arbor Technology, with its main base in Zhonghe District, New Taipei City, faces a Level 5 (highest) risk of physical impact from flooding.			**Sea level rise risk assessment and classification:** Arbor Technology has assessed the sea-level rise risk at its main site in Zhonghe District, New Taipei City, and identified it as high risk. Due to no specific management measures being planned at this stage, existing response strategies for flood risk will be referred to in the short term.		
Current flood risk	**RCP 8.5**		**Current sea level rise risk**	**RCP 8.5**	
					

Physical risk is the primary impact due to flood risk caused by climate change:

Impact: Flooding near the Jiankang plant of Arbor Technology in Zhonghe District can cause traffic and power outages and disrupt commutes of employees.

Countermeasures:

- The Company regularly conducts training and drills for employees related to natural disaster prevention.
- If an actual disaster occurs, the Occupational Safety Team will be convened immediately to carry out three recovery actions:
  - Deploy sandbags by the Building Management Committee to prevent flooding from spreading to upper floors.
  - Evacuate employees.
  - Arrange remote or off-site work by the management team to prevent business interruption, and assess disaster recovery costs.

3.4 Regulatory Compliance

Arbor Technology is committed to conducting its business with integrity and honesty, in full compliance with all applicable laws and regulations. All employees, supervisors, and members of the Board of Directors of Arbor Technology must not engage in any illegal or unethical behavior. In 2025, the Company has not been penalized for violating laws and regulations, nor have any incidents of corruption, market monopolization, or unfair competition occurred. To implement green and carbon reduction regulations and deepen international product compliance, we strictly adhere to international environmental directives and regulations such as RoHS, REACH, TSCA, and CP65, ensuring that our products meet sustainability standards. We also closely monitor changes in environmental policies and regulations at all times to mitigate compliance risks and practice sustainable operations.

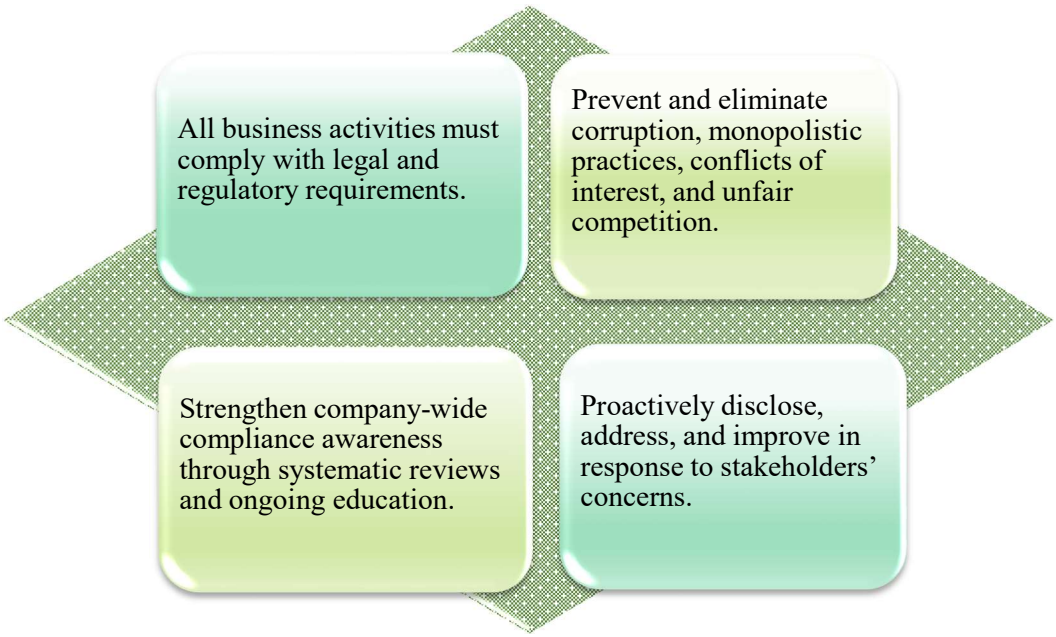
Policy/commitment		The Company is committed to operating with integrity as its core principle, strictly adhering to economic, social, and environmental laws and regulations, establishing and continuously strengthening its compliance and internal control systems to ensure that business operations meet regulatory requirements, reduce compliance risks, and fulfill corporate social responsibility.
Goal	**Short-term 2026**	● Administrative or judicial sanction cases: 0 ● Regulatory identification completion rate: 100%; compliance manual update: once per year. ● Completion rate for remediation of regulatory non-compliances: 100%
	Mid- to long-term	● Material non-compliance incidents: 0 ● Compliance training: once per year ● Training rate for compliance-related personnel: 100% ● The internal reporting mechanism has been activated.
Responsible department/complaint mechanism		Contact unit: HR Department cindy@arbor.com.tw
Effectiveness tracking of 2025 target		● Number of violations (including administrative or judicial sanctions and fines): 0 ● The completion rate for legal and regulatory identification across all units is 100%; the annual Compliance Manual has been updated.
Resources invested in 2025		● Legal advisory fees were paid to “J-Li Law Firm” (NT$30,000 annually). ● Dedicated legal personnel (1 person) was designated and was responsible for handling legal matters related to the corporate operations. ● Regulatory compliance identification and relevant personnel training were conducted by the responsible departments. ● The audit office conducts compliance audits and continuous improvement tracking.

Execution performance in 2025	• Number of violations (including administrative or judicial sanctions and fines): 0 • Number of complaints or reporting requests: 0 • Regulatory identification completion rate: 100%.

Compliance Policy and Core Spirit

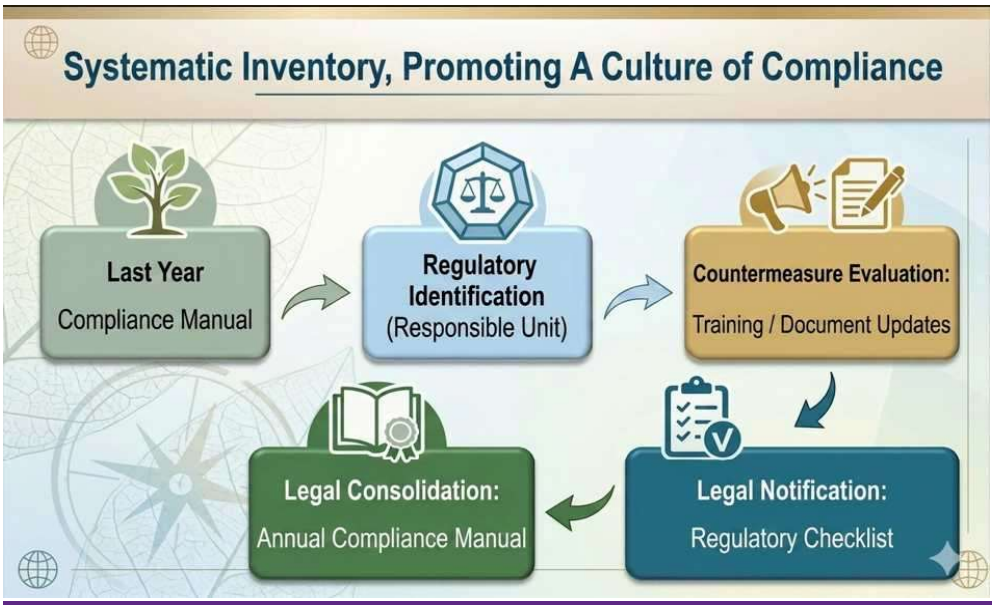
The Company is committed to integrity as a core value of its business operations, and no employee, supervisor, or board member shall engage in acts that violate laws or ethical norms. The compliance system is not only the basis of legal liability, but also an important pillar of the "Corporate Governance" aspect of the ESG sustainability strategy promoted by the Company.

The Company establishes a compliance policy based on relevant economic, social, and environmental regulations, clearly stating as follows:



Regulatory Identification and Compliance Culture

By establishing a systematic regulatory inventory mechanism and conducting risk assessments, Arbor comprehensively identifies and regularly updates the latest environmental, labor, and information security laws and regulations. This embeds compliance awareness into employees' daily operations and puts integrity values into practice from the top down to maintain zero violations. Furthermore, through a robust compliance framework, Arbor strengthens corporate governance, reduces operational uncertainties, and transforms them into sustainable competitive advantages.



Illegal Incident Reporting and Investigation

Illegal incident reports are handled by dedicated legal personnel under strict confidentiality protocols, ensuring the protection of individuals' privacy and the security of all related data.



3.5 Operating Performance

Policy/commitment		● Continuously creating innovative value in industrial communication and the industrialization of communication, the Company aims to build a comprehensive IoT ecosystem and enable Industrial Computers with connectivity (IPC with connectivity). By integrating internet technology, communications, software, optoelectronics, and cloud computing with big data, the industrial computer applications that were originally inclined towards factory automation have been expanded to various aspects of smart living, forming a truly intelligent industry.
Goal	**Short-term 2026**	● Actively expanding overseas markets and achieving continuous revenue growth, the Company targets its overall revenue growth for 2026 by 10-20%, with an aim to increase the overall gross profit margin by 5%. In the short term, Arbor Technology will closely track the technology roadmaps of major global CPU/GPU manufacturers, accelerating the adoption of next-generation high-performance chips with built-in NPUs, and comprehensively boosting the computing power and energy efficiency of its Edge AI fanless computers, rugged tablets, and in-vehicle computers. At the same time, the Company actively leverages its R&D capabilities to expand OEM/ODM customized projects and build a prospective customer pipeline through participation in leading global exhibitions. On the sales front, dedicated vertical market teams have been established to optimize localized support for Field Application Engineering (FAE) and Return Merchandise Authorization (RMA). Coupled with digital marketing initiatives, such as press releases and social media campaigns, Arbor rapidly addresses market demands with a diversified product portfolio, driving global brand awareness and generating qualified business inquiries. ● We optimized our overseas presence and successfully developed new overseas distributors and ODM projects.
	Mid- to long-term	● Collaborating with Wistron, MediaTek, Ennoconn, other industry peers, and domestic and international companies, the Company creates greater value for shareholders by increasing product value and reducing production cost through R&D and production at the front end and product outlets by brand channel partners at the downstream. ● In the medium to long term, the Company will be committed to deepening strategic alliances with high-growth industry supply chains such as robotics and semiconductors, conducting vertical technology integration and co-creation for emerging scenarios including smart manufacturing, specialized medical AI, and humanoid robots. Concurrently, Arbor will actively cultivate talent in system integration, application software, and BIOS/low-level hardware R&D, thereby building a comprehensive technological moat. Regarding market deployment, the operational strategy of Arbor will transition from single-board hardware sales to a dual-track approach

	emphasizing both single-board computers (SBCs) and system solutions to deeply cultivate vertical industries. Furthermore, the Company will transform its overseas subsidiaries into technical service centers equipped with independent development and support capabilities, while evaluating additional overseas locations and refining the global distributor network to comprehensively expand market penetration and industry influence in high-end markets across the Asia-Pacific, Europe, and the Americas.
Responsible department/complaint mechanism	Contact unit: investor@arbor.com.tw
Effectiveness tracking of 2025 target	• For 2025, the overall revenue target is to grow by 10-20%, and the overall gross profit margin is targeted to increase by 5%.
Resources invested in 2025	• Strengthen competitiveness, expand customer base, integrate upstream and downstream resources, enhance global supply chain capabilities, and develop VIP clients. • Continue to invest in expanding the R&D team and accelerating new product development. • We improve profitability by leveraging the cost advantages of third-party vendors.
Execution performance in 2025	• We optimized our overseas footprint by successfully developing 12 new overseas distributors and 4 ODM projects. • By the end of 2024, the shareholding in the affiliated enterprise, Amobile International, will be increased, and revenue/profit from 2025 onwards (inclusive) will continue to increase. • Although the revenue and gross margin growth rates of the parent company did not meet targets in 2025, consolidated revenue increased significantly by 29%, and the gross margin also increased by as much as 8%.

Arbor is committed to meeting customer expectations for product design and quality. With a comprehensive global sales network and engineering support team, we provide prompt, localized solutions and respond to evolving technical specifications, positioning ourselves as a trusted partner to customers worldwide. Arbor continuously delivers high-quality products and strives to create strong business performance that rewards our shareholders.

Economic Performance

Item	Basic elements	2023	2024	2025
Direct economic value generated (A)	Revenue (Note 1)	1,146,979	1,028,498	983,501
Economic value distributed (B)	Operating costs (B1_Note 2)	858,333	811,522	771,429
	Employee salaries and benefits (B2_Note 3)	190,249	193,932	195,541
	Payments to providers of capital (B3_Note 4)	56,861	76,219	38,152
	Payments to the government (B4_Note 5)	28,678	15,940	4,363
	Community investment (B4_Note 6)	0	88	204
Retained economic value (C)=A-B		12,858	-69,203	-26,188

Disclosure based on the parent company only financial statements Unit: NTD thousand

Note 1: statement of comprehensive income-operating revenue.

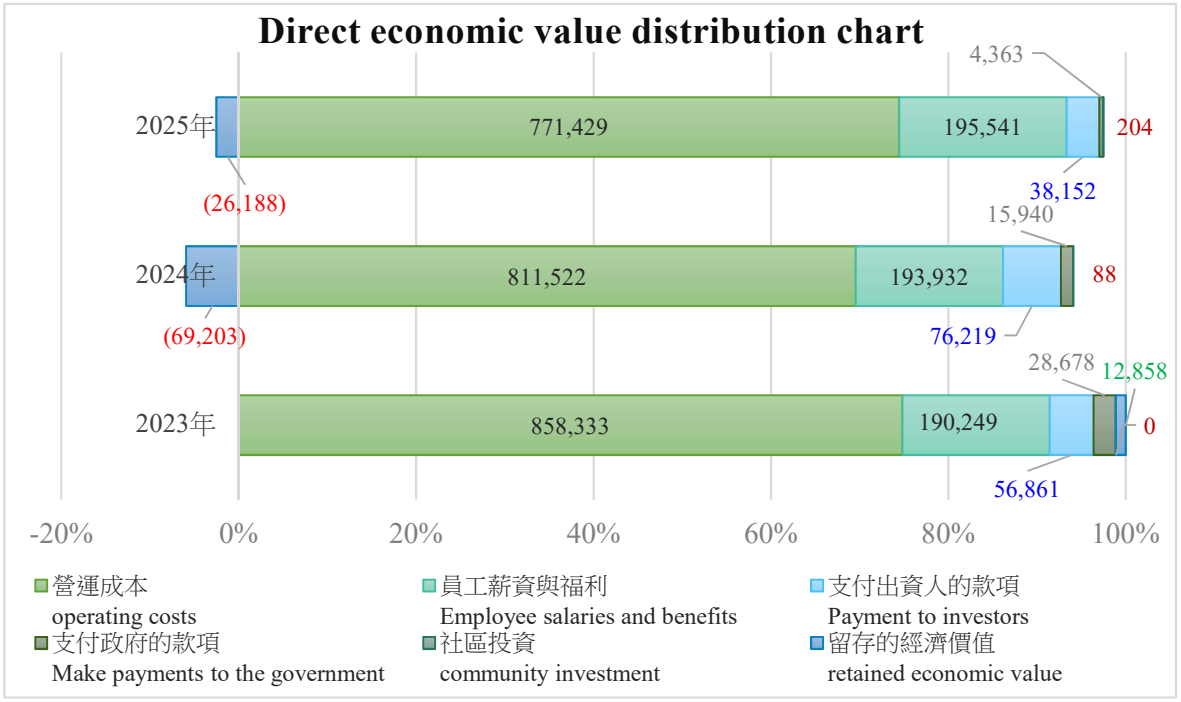
Note 2: statement of comprehensive income-operating costs.

Note 3: Includes total salary (including employee salary and payment to the government on behalf of employees) plus total benefits (excluding education training, protective equipment costs, or other costs directly related to employee job duties)

Note 4: Includes dividends paid to all shareholders, plus interest paid to lenders.

Note 5: Includes all taxes and fines paid by the organization according to international, national, and local standards. Tax payments may include business tax, income tax, and property tax.

Note 6: Includes voluntary donations to the community and financial support for community facilities and activities.



3.6 Information Security

Policy/commitment		By thoroughly implementing more rigorous information security controls, Arbor Technology demonstrates its strong emphasis on information security as well as its policies and commitments to safeguarding customer information.
Goal	**Short-term 2026**	● Integrate supply chain information and data transmission operations by implementing WMS integration with SCM/ERP/WMS/MES systems. ● Enhance customer and team communication efficiency by implementing DocuSign for online electronic signatures and Microsoft Teams for collaboration. ● Establish effective safety measures to enhance customer trust and satisfaction. ➢ Perform vulnerability scanning and penetration testing, social engineering drills, emergency response, and internal information security audits of core systems at least once a year. ➢ There were no information security incidents during the year that impacted company operations or infringed on customer privacy. ➢ Report to the Board of Directors at least once a year, summarizing the status of annual information security risk management.
	Mid- to long-term	● Monitor and block external network attacks, and control and defend against the spread of internal computer viruses. Block continuous internal transmission and infiltration. Effectively prevent external hackers from accessing internal sensitive data, and block ransomware and other hacker attacks to ensure uninterrupted business operations. ● Application, review, and management of access rights, as well as application, acquisition, and archiving management of internal technical documents. Protect important internal enterprise data from leakage. ● Each employee should receive 3 hours of cybersecurity training per year; disaster drills are conducted annually to assess the occurrence of information security incidents.
Responsible department/complaint mechanism		e-mail：*esg@arbor.com.tw* / Information Security Center
Effectiveness tracking of 2025 target		● Implement a product development information security design process (IEC 62443) ● Establish effective safety measures to enhance customer trust and satisfaction. ➢ Perform vulnerability scanning and penetration testing, social engineering drills, emergency response, and internal information security audits of core systems at least once a year.

Resources invested in 2025	● Upgrade both server and employee operating systems to strengthen information security at the server and endpoint levels. ● Complete the inventory of existing assets, including hardware and software systems such as computers, networks, system permissions, and databases, as a baseline for continuous improvement in 2026. ● Promotion of IEC 62443 Solutions in 2025: Partnering with Bureau Veritas to advance solutions compliant with the IEC 62443 international industrial information security standard, reducing testing and certification costs while bolstering the core competitiveness of products. IEC 62443 certification is expected to be obtained in 2026. ● Complete the inventory and backup of the database, and restore the ERP database to the test area at least every half year to ensure the feasibility of disaster recovery. ● Integrate WMS with CRM/SCM/ERP/MES to enable paperless operations for users, allowing system integration from customer order placement to supplier material arrival, in-plant production, and shipment, with data readily verifiable and secured at all times. ● Conduct vulnerability scans, penetration tests, social engineering drills, and emergency incident response.
Execution performance in 2025	Except for the IEC 62443 certification being postponed to 2026, all 2025 annual targets have been achieved, and no major information security incidents have occurred.

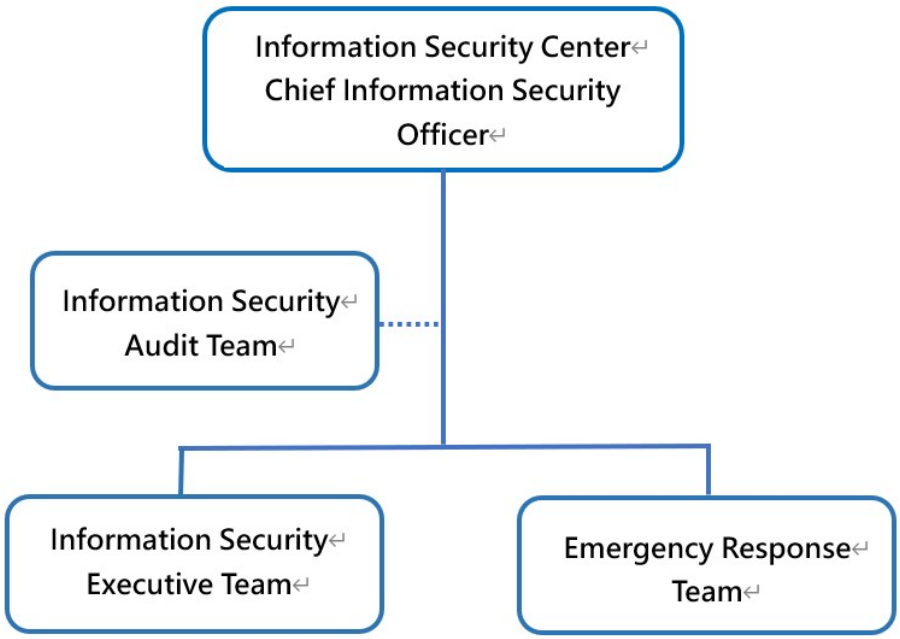
In the digital era, information security is a critical concern for Arbor's business continuity. Establishing secure information and business processes, protecting confidential corporate data, and providing a secure environment have long been core values of Arbor Technology, reinforcing our commitment to being a trusted partner for our clients.

Arbor Technology prioritizes information security and has established a comprehensive information security and data protection mechanism to mitigate risks such as confidential data leakage or data damage. Internally, the Company formulates security control mechanisms, applies relevant technologies, and sets data security standards. Backup mechanisms are established for major corporate systems, with periodic unannounced recovery tests conducted annually to ensure normal system restoration. This reduces the risk of system disruptions caused by unexpected natural disasters or human error, thereby ensuring compliance with the predetermined recovery targets of the Company.

The current information security measures at Arbor are implemented in accordance with the information security policy of the Group. The Group holds regular online information security control meetings, with participation from designated personnel across subsidiaries. Each session focuses on a specific information security topic, and subsidiaries are required to submit relevant documentation and deliver updates. By integrating into the group-wide information security management system, Arbor Technology strengthens its information security capabilities and safeguards the confidentiality, integrity, and availability of corporate data. These measures help prevent unauthorized use, leakage, tampering, damage, or loss of

information assets resulting from human error, intentional acts, or natural disasters, thereby avoiding operational disruptions and protecting corporate interests. No information security incidents occurred during the year.

3.5.1 Information and Communication Security Risk Management Framework



Information Security Center

On November 13, 2023, the Board of Directors of Arbor Technology approved the establishment of the "Information Security Center" and appointed the Associate Vice President of the Information Security Center as the Chief Information Security Officer, along with the Vice Presidents and the Director of the Information Office serving as committee members. The Committee meets regularly to review key information security policies, risk assessments, enhancement plans, metrics, as well as global trends and threats, ensuring alignment with information security policy and management objectives of Arbor Technology.

Information Security Task Force

Arbor Technology has established the "Information Security Team", comprising members from the HR Department, Administration Department, Facility Department, Information Center, and Document Control Center. The Team meets regularly to review and implement key information security and information protection policies and plans, ensuring the achievement of information security policy objectives of Arbor Technology.

3.5.2 Information Security Policy

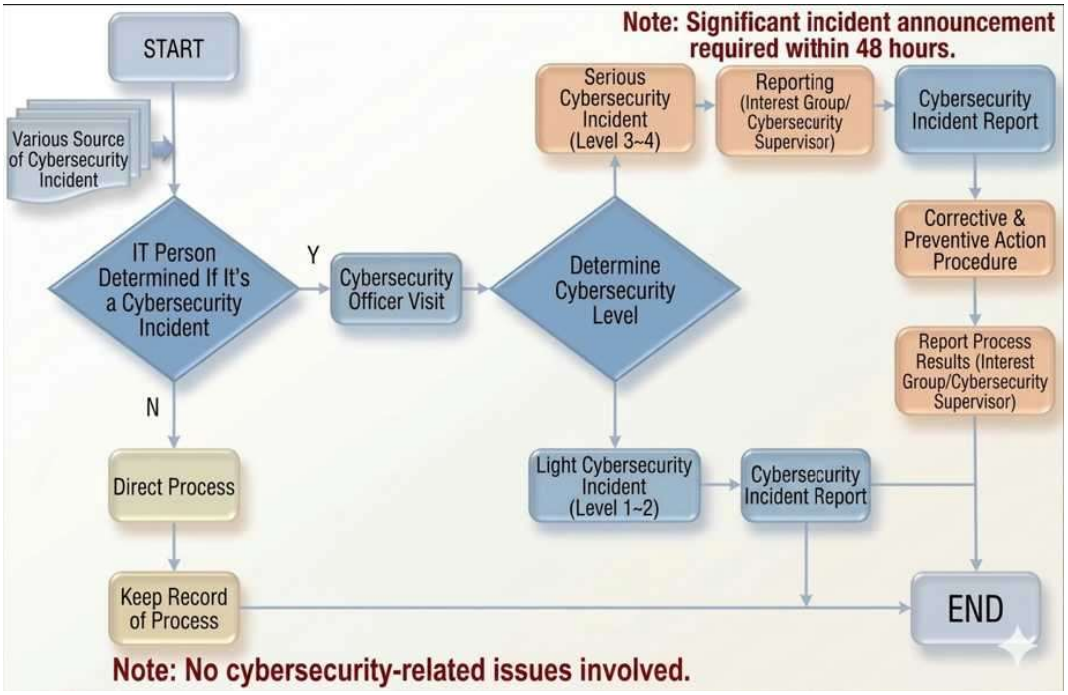
Item	Board report date	Company website
2025 Information Security Policy and Specific Management Measures	2025.03.14	
2025 Annual Performance Report	2026.03.16	

3.5.3 Information Security Management and Execution Focus

Management approach	Key actions
To prevent and reduce external information security risks, rigorous information security measures implemented and continuously updated by Arbor Technology are as follows: ● Establish advanced virus scanning tools to prevent the information systems used by the Company from being infected by viruses; ● Strengthen network firewalls and network controls to prevent computer viruses from spreading across plant areas; ● Implement antivirus measures and advanced malware detection solutions on company computers; ● Accelerate information security deployment to enhance data center protection, and regularly review information security performance indicators; ● Introduce new technology to enhance data protection; strengthen phishing email detection, and conduct regular employee awareness tests; ● Establish an integrated automated information security maintenance and operation platform, and enhance the automation of information security incident detection and handling; ● Continuously practice the procedures for handling cybersecurity attacks; ● Engage external experts to conduct information security assessments and related evaluations.	The key points of information security implementation that continue every year are as follows: ● Information security (policy) (organization) management ● Human resources security management ● Information asset management ● Access control management ● Password management ● Physical and environmental security management ● Operational security management ● Communication security management ● Information system acquisition, development, and maintenance management ● Supplier relationship management ● Information security incident management ● Business continuity management ● Compliance management ● Data security management ● Change and configuration management ● Cloud service management

3.5.4 Security Incident Handling and Reporting

Arbor Technology has established an information security center and an information security incident management procedure, clearly defining related processes and measures, including the information security incident reporting procedure, assigning responsible personnel to handle major information security incidents, assessing the losses incurred and further necessary response measures, evaluating the potential impact of information security risks on the finances and operations of the Company, and their response measures.



3.5.5 Information Security Awareness

- **Share Resources via the Corporate Intranet to Enable All Employees to Quickly Acquire Information Security Skills**
- **Conduct Regular Educational Training to Promote Fundamental Information Security Concepts among Employees**

Course name: Computer skills/Information security		
Training date	**Information security training hours**	**Participants**
2025.05.07-05.18	3	176

3.5.6 Product Information Security TC-HW-230a.1

Arbor Technology has established a comprehensive identification and processing mechanism for data security risks faced by industrial computers and embedded system products. The Company implements the "Secure by Design" principle, evaluating potential information security threats from the initial stages of product development. It also incorporates mechanisms such as TPM modules at the hardware level and supports

BIOS password protection and Secure Boot, ensuring secure system startup and data storage.

On the software front, Arbor has implemented firmware and operating system vulnerability scanning tools and adopted the Secure Development Lifecycle (SDL) in accordance with IEC 62443-4-1 standards, ensuring risk control mechanisms are in place from design and development to deployment. In addition, for equipment deployed in critical areas (such as smart healthcare, smart transportation, and factory automation), network access control, communication encryption, and remote operation access permission management are strengthened.

- Comply with product applications of Arbor (medical, transportation, manufacturing, and other fields)
- Implement functions such as Secure Boot, TPM, and BIOS protection.
- Secure development process based on IEC 62443-4-1
- Establish an information security incident response and customer notification mechanism
- Strengthen supply chain information security management and education training

Product Security Policy and Disclaimer

IV. Product Service

Arbor Technology maintains a smooth communication channel with customers and upholds stable and long-term cooperative relationships. Customer feedback is promptly relayed by the Arbor Technology marketing team to the R&D and quality assurance departments for follow-up improvements to earn customer trust through high-quality service.

4.1 Product and service quality

Arbor Technology provides professional advice and solutions, actively communicates with clients to understand their needs, and delivers tailored technologies and solutions to fulfill them.

Policy/commitment		● Arbor upholds the values of "Customer First," "Accountability," "Visionary Insight," and "Pursuit of Excellence" to meet customer needs and enhance product quality and service. In collaboration with customers and partners, Arbor leverages smart strategies to enhance "Customer Satisfaction", strengthen client relationships, optimize online technical services, and improve service efficiency.
Goal	**Short-term 2026**	● Conduct quarterly observations on customers across five dimensions: "Price", "Quality", "Delivery", "Technical Support and Services", and "Marketing". Corrective actions and improvements are proposed in a timely manner to enhance the trust of customers and partners and to ensure satisfaction reaches 85 points or above. ● Establish a supplier environmental compliance survey mechanism to ensure all procured materials comply with international and customer-specific environmental regulations, meeting customer sustainable supply chain standards with a target achievement rate of 100%.
	Mid- to long-term	● Regularly collect and analyze customer feedback data to accurately identify customer expectations and pain points, establishing standardized corrective action plans. Achieve a 100% response and closure rate for customer complaints and pain-point tracking cases to deepen long-term, trusted partnerships. ● Assess the percentage of new suppliers screened using ESG environmental evaluation criteria
Responsible department/complaint mechanism		● jungchang@arbor.com.tw/QA & Customer Service Department ● Customer Complaint Platform
Effectiveness tracking of 2025 target		● Increase customer satisfaction to 80 points or above. ● Based on current supplier surveys, the Company conducts self-declarations on whether materials used are environmentally friendly.

Resources invested in 2025	• A total of 36 customer satisfaction surveys were issued during the year. • The Procurement and Quality Assurance Team tracks and audits 100% of cases. • Senior management advocates for and incorporates compliance into supplier evaluation metrics.
Execution performance in 2025	• The return rate of customer satisfaction surveys reached 80%, with an overall average satisfaction score of 80.2 points. • The completion of supplier declaration: Survey recovery rate reached 99.9% (total 241 companies).

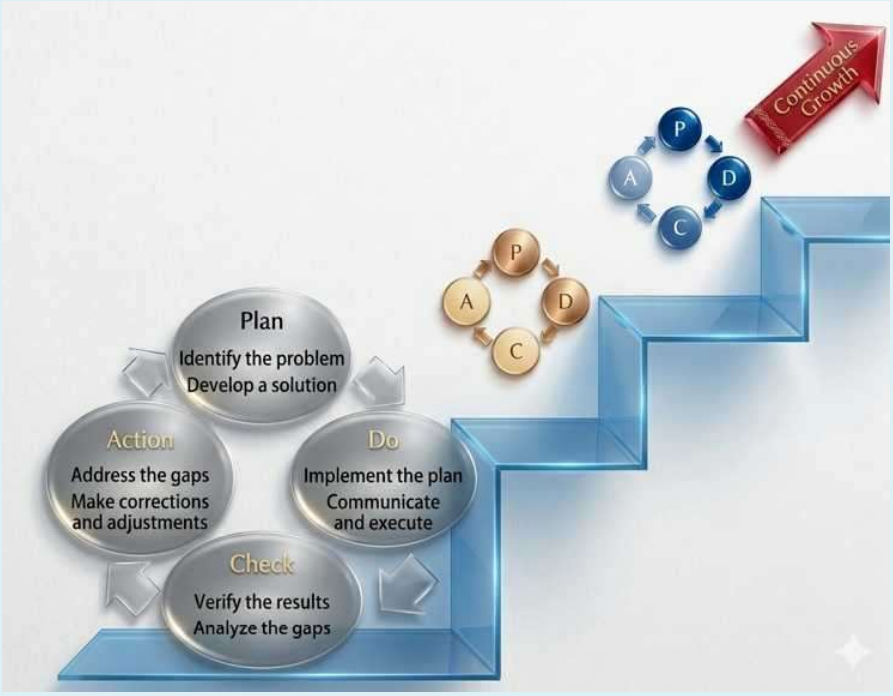
4.1.1 Quality Management

In the highly competitive technology industry, Arbor Technology firmly believes that excellent quality is the core of business success. Our quality strategy spans every aspect from product design and manufacturing to customer service, ensuring that each product exceeds customer expectations. All of these efforts are closely aligned with our quality policy: “Technology-oriented”, “Customer Needs”, “Quality Commitment”, and “Regulatory Compliance”. We aim for “Zero Defects” by enhancing overall quality awareness through stringent quality standards, advanced inspection technologies, and comprehensive employee training.

Arbor Technology has obtained multiple international quality management system certifications, including ISO 9001:2015 (Quality Management), ISO 13485:2016 (Medical Devices), ISO 14001:2015 (Environmental Management), ISO 14064-1 (Organizational Carbon Footprint), ISO 45001:2018 (Occupational Health and Safety), and ISO 27001:2022 (Information Security). These certifications not only demonstrate our commitment to quality but also serve as a solid foundation for continuous improvement and value creation for our customers. We regard customer feedback as a valuable resource and continuously optimize our products and services to ensure the quality management system remains up-to-date and effective.

Practice of Total Quality Management and Continuous Improvement

Arbor Technology adheres to the concept of **Total Quality Management (TQM)**, embedding quality responsibility in every aspect of its corporate culture. We understand that quality is not only the responsibility of the quality assurance department but also the result of the collective efforts of all employees. To this end, we actively promote cross-departmental cooperation, encourage employees to participate in quality improvement proposals, and establish transparent communication channels to ensure that all quality-related information can be conveyed promptly. Through regular quality meetings, results sharing sessions, and internal audits, we continuously evaluate the effectiveness of existing processes, make data-driven decisions, systematically solve problems, and constantly optimize production processes. Continuous improvement lies at the core of the quality strategy of Arbor Technology. We believe that excellence is a continuous pursuit. By implementing the PDCA (Plan-Do-Check-Act) cycle, we are establishing a quality-driven improvement loop to enhance product performance, reliability, and customer satisfaction, and ensuring that Arbor Technology maintains a leading position in the market.



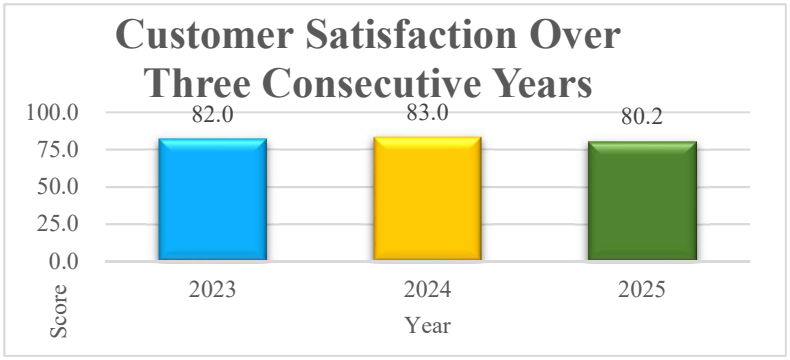
4.1.2 Customer Service

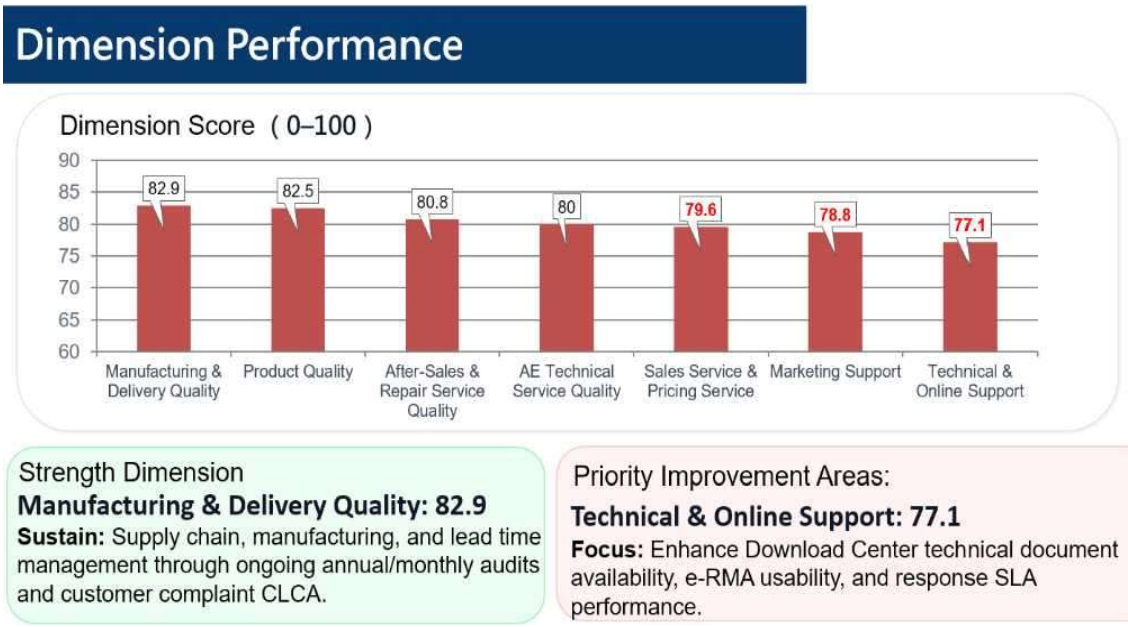


Arbor Technology provides comprehensive customer service, including technical support, maintenance services, and product warranties, and establishes detailed service guidelines to ensure the highest level of support for its clients.



Customer Satisfaction Analysis





Strength Dimension

Manufacturing & Delivery Quality: 82.9

Sustain: Supply chain, manufacturing, and lead time management through ongoing annual/monthly audits and customer complaint CLCA.

Priority Improvement Areas:

Technical & Online Support: 77.1

Focus: Enhance Download Center technical document availability, e-RMA usability, and response SLA performance.

GRI 418-1: Breaches of Customer Privacy

The Company attaches great importance to customer privacy and information security. In 2025, the Company received zero complaints and experienced no incidents involving the loss, theft, or breach of customer data.

Indicator items	2023	2024	2025
Total number of substantiated complaints received from outside parties and substantiated by the organization concerning breaches of customer privacy	0	0	0
Total number of substantiated complaints received from regulatory bodies concerning breaches of customer privacy	0	0	0
Total number of identified leaks, thefts, or losses of customer data	0	0	0

V. Green Sustainability

5.1 Energy Conservation and Carbon Reduction

Arbor Technology has planned to implement a series of energy-saving and carbon-reduction measures, including enhancements in energy efficiency and reductions in waste. Improving energy efficiency is one of the most direct and effective approaches to reducing energy consumption and carbon emissions. We remain committed to continuously exploring and adopting more advanced energy-saving methods.

Policy/commitment		Continuously promoting the 14064-1 management strategy, the Company not only procures eco-labeled products but also considers the potential environmental impacts across all stages, including raw material production, transportation, usage, and end-of-life disposal.
Goal	**Short-term 2026**	The Company has set 2025 as the base year (with total Scope 1 and Scope 2 emissions of 293.82 tCO_2e) and adopted the absolute emissions reduction approach of the Science Based Targets initiative (SBTi) to set an annual reduction target of 4.20% corresponding to a 1.5°C pathway. By 2026, Scope 1 and Scope 2 are expected to be reduced to below 281.48 tCO_2e, with GHG inventories and reductions carried out in accordance with the ISO 14064-1 standard.
	Mid- to long-term	● Reduce Scope 1 and Scope 2 GHG emissions by 21% by 2030, compared to the 2025 base year. ● In line with the "Climate Change Response Act", the plan aims to achieve net-zero GHG emissions by the year 2050. ● Employees are encouraged to participate in carbon reduction initiatives to internalize the concept of sustainability.
Responsible department/complaint mechanism		jungchang@arbor.com.tw/QA & Customer Service Department
Effectiveness tracking of 2025 target		The Company follows the absolute emission reduction approach under the Science Based Targets initiative (SBTi), aligned with the 1.5°C decarbonization pathway. Using 2024 as the base year, Scope 1 and Scope 2 emissions will be reduced by 8.4022% by 2026, and inventories and reductions will be conducted in accordance with the ISO 14064-1 standard.
Resources invested in 2025		● Conducted regular maintenance and servicing; established indoor temperature control guidelines to maintain temperature at 26°C. ● Established a GHG inventory task force and engaged Universal

	Certification Service (UCS) to conduct third-party GHG verification. ● Created and posted warning signs to enhance energy-saving awareness of employees. ● Adopted e-management by continuously promoting electronic document usage, leveraging the EasyFlow and AgentFlow approval systems to optimize internal operations.
Execution performance in 2025	The total Scope 1 and 2 electricity consumption for 2025 was 293.8196 tCO_2e, an increase of approximately 5.64% compared to 278.4566 tCO_2e in 2024. This increase was primarily driven by strong order volume leading to higher electricity demand.

5.1.1 Energy Management

磐儀科技能源管理計畫

Energy management is a major challenge that enterprises currently face, and it is also an important issue that Arbor Technology must address. With the rapid development of the economy, energy demand continues to rise, increasing the pressure on energy resources. The core of energy management lies in improving energy efficiency and reducing energy waste. We have formulated an "Energy Management Plan" as well as a "Policy on Energy Efficiency, GHG Reduction, Water Conservation, and Waste Management" to better manage energy consumption. Meanwhile, an energy monitoring system is introduced to use energy more efficiently via a reasonable energy plan. In addition, we disclose relevant information on the Company website to support our commitment to sustainable development.

Energy-saving Measures:

- T5 energy-saving lighting fixtures are used, the air conditioning is set to remain above 26 degrees Celsius, lights are turned off during lunch breaks and after work hours, and an inspection mechanism has been established.
- Paperless measures such as electronic document usage, EasyFlow, and AgentFlow electronic approval systems reduce the use of paper and toner, thereby lowering electricity consumption and CO_2 emissions.
- Arbor Technology's manufacturing process primarily involves assembly and has low water demand, with most of the water used for domestic purposes. Water resource management is carried out through "Daily Conservation Practices", such as installing water-saving devices and posting reminders to encourage employees to reduce water usage. Additionally, the Company's water source is tap water, which does not have a significant impact on water resources or the ecological environment of the water source area.

Internal and External Energy Co nsumption and Intensity

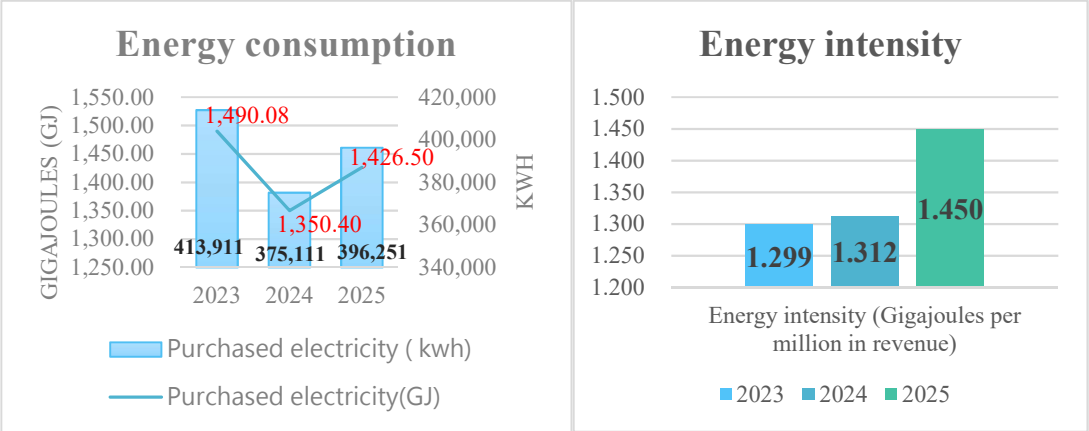
Arbor Technology is a low-energy-consumption smart technology company, focusing on office marketing, R&D and design, and factory assembly. The energy structure of Scope 1 and Scope 2 primarily consists of air conditioning, lighting, and production equipment. To track energy intensity, the Company uses its operating revenue (NT$ million) for the current year as the calculation base and determines electricity energy intensity based on "annual energy consumption of purchased electricity" for reference in subsequent energy planning.

Arbor Technology is a low-energy-consumption smart technology company, focusing on office marketing, R&D and design, and factory assembly. The energy structure primarily consists of air conditioning, lighting, and production equipment. To track energy intensity, the Company uses its operating revenue (NT$ million) for the current year as the calculation base and determines electricity energy intensity based on "annual energy consumption of purchased electricity" for reference in subsequent energy planning.

Source: Data cited from the "Greenhouse Gas Verification Opinion Statement" of the parent company.

Year	2023	2024	2025
Purchased electricity (kWh) Including public electricity	413,911.00	522,111.00	580,431.00
(B) Purchased Electricity (kWh) Note 1: Excluding public electricity	413,911.00	375,111.00	396,251.00
Total Energy Consumption from Purchased Electricity (B) (GJ) Note 2	1,490.08	1,350.40	1,426.50
(D) Revenue (NT$ million)	1,147	1,029	984
Energy intensity (C)/(D)	1.299	1.312	1.450

Note 1: External energy consumption generated from purchased Taipower electricity, excluding public electricity within the industrial park.
Standards, methodologies, assumptions, and calculation tools used: Energy consumption data is based on measured values from utility billing receipts.
Note 2: Per kWh equals 3.6 million joules; 1 GJ = $1*10^9$ joules



In 2025, the total electricity consumption of the Company was 396,251 kWh, representing an increase of 21,140 kWh (approximately 5.64%) compared to 375,111 kWh in 2024. This growth in power usage was primarily driven by business expansion and enhanced operational capacity, which led to increased operating hours for production and equipment. Arbor will continue to optimize manufacturing processes and improve

equipment operating efficiency to effectively manage overall energy intensity and achieve sound energy management performance alongside capacity expansion in the future.

5.1.2 GHG Emissions Management

The global climate and environment are undergoing drastic changes due to the increase in GHG. The Company has established an internal inventory mechanism in accordance with the ISO14064-1:2018 verification standard since 2023, actively conducting voluntary GHG emission inventories to accurately grasp the status of GHG emissions. The Company also continues to research and propose feasible emission reduction plans and effectively implement reduction measures to achieve the goal of sustainable development. However, the original Category 5 was calculated based on the "top two products by sales revenue", which was highly sensitive to market fluctuations, causing the GHG inventory to fail to align with the principle of consistency. To ensure precise management, Arbor has decided to temporarily exclude this volatile item and adjust the base year to 2025, thereby establishing a more representative and reliable baseline for total emissions.

GHG Emissions (Metric Tons CO2e/Year) and Emission Intensity (Metric Tons CO2e/Million Revenue)

Classification	ISO14064-1: 2018	2024	2025
Emissions_Scope 1	Direct emissions	20.5337	18.6952
Emissions_Scope 2	Indirect emissions	257.9229	275.1244
Emissions_Scope 3	3.1 Upstream transportation of raw materials	0.7421	1.2005
	4.1 Purchased goods and services	64.2221	78.1090
	5.1 Use-phase emissions of sold products	1026.2508	0.0000
Total emissions		1,369.6716	373.1290
Revenue (million NTD)		1,029.0000	984.0000
Emission intensity		1.3311	0.3792

Scope of GHG Emissions for 2025		
ISO14064-1 2018	Direct Emissions (Scope 1)	Stationary combustion: emergency generator
		Mobile combustion: company vehicles
		Fugitive emissions: septic tank, temperature and humidity machines, refrigerators, fire extinguishers, dehumidifiers, vehicle refrigerants, water dispensers
	Indirect Emissions (Scope 2)	Energy indirect emissions: purchased electricity
	Indirect Emissions (Scope 3)	3.1 Upstream transportation of raw materials: The air and land transportation emissions for the top 10 purchased material numbers are calculated in the respective reporting years.

		4.1 Procurement goods: The transportation emissions for the top 5 purchased material numbers by value, from the largest packaging material supplier in the reporting years.
		5.1 Phase emission of product use: Excluded in 2025 for failing to comply with the principle of consistency.

Effectiveness of Energy Saving and Carbon Reduction (Only Includes Scope 1 and Scope 2)

Description	Emissions equivalent (tons CO2e/year)		
	Category 1	Category 2	total
2024	20.5337	257.9229	278.4566
2025	18.6952	275.1244	293.8196
Difference	- 9.00%	+ 6.67%	+ 5.52%
Reason	Mobile emissions reduction	Increase in electricity consumption due to production and sales demands	--

5.2 Water Resources Management

In recent years, the development and distribution of water resources have become important issues for countries around the world due to the impact of global climate change. The variation in rainfall between seasons in Taiwan is becoming increasingly extreme, with higher risks of water shortages and floods. The water source for Arbor Technology's Zhonghe headquarters is 100% from the local water supply plant. The Company does not directly draw groundwater or river water to supply the office. Domestic sewage generated is treated by the park's underground sewage treatment system and then discharged into the urban public sanitary sewer, with no significant environmental pollution impact.

According to the Water Risk Atlas developed by the World Resources Institute (WRI), all of our operational sites are located in areas that are not classified as high water stress regions.

Locations	Address	Water resource stress level
Headquarter	10th Floor, No. 700, Zhongzheng Road, Zhonghe District, New Taipei City 7th Floor, No. 119, Jiankang Road, Zhonghe District, New Taipei City	Low-medium



5.2.1 Water Conservation Plan

Water Reduction Management Policy and Promotion Measures

Although Arbor Technology does not consume water in its manufacturing process, the Company has long been dedicated to water conservation and environmental sustainability. The water conservation plan begins by fully implementing water-saving practices in daily life to maximize resource efficiency. Many measures have been adopted, including installing water-saving devices to reduce water usage and posting water-saving slogans to remind colleagues to save water.

Water Reduction Targets and Achievements in the Past Two Years

The main production item of Arbor Technology is industrial computer assembly, and its overall business activities fall under general domestic water usage; thus, there is no need to apply for a separate commercial water meter. The water consumption statistics of the Company only include the Zhongzheng Road headquarters and the Jiankang Road plant. Water consumption for these two locations is proportionally allocated by the management committees of Far East Century Plaza and Hualong Times Square, based on the occupied floor area of the Company within the buildings, and is included in the building management fees. Therefore, no reduction targets can be set.

According to the data of “Daily Tap Water Consumption Per Capita in New Taipei City” (307 liters in 2025) (307 liters in 2024) from the Water Resources Agency, MOEA, the water consumption at Zhongzheng headquarters and Jiankang plant of Arbor reduced by 307 liters, approximately 0.51%, in 2024, due to an increase in personnel.

2024: 60,479 liters (197 employees as of December 31, 2024)

2025: 60,172 liters (196 employees as of December 31, 2025)

5.2.2 Business Combination



Since the Deposit-Return System (DRS) in Poland is fully implemented from 2025 to 2026, the local manufacturer REKBOT partnered with industrial computer leader Arbor Technology and distributor Maritex. By leveraging Arbor's smart controller hardware to empower Reverse Vending Machines (RVMs), this collaboration meets massive recycling demands and perfectly exemplifies Arbor's mission of "driving ESG transformation through core technological expertise".

E (Environmental Responsibility): High-Efficiency Circular Economy

- **Precise low-carbon logistics**: Arbor controllers process sensor signals in real time to accurately sort materials, while the built-in compaction module substantially compresses recycled material volume, significantly reducing the transportation carbon footprint.
- **Low-power green terminals**: Optimized hardware power design maintains ultra-low-wattage operation during standby and sleep modes, fully complying with green and low-carbon standards.

S (Social Inclusion): User Experience and Safety

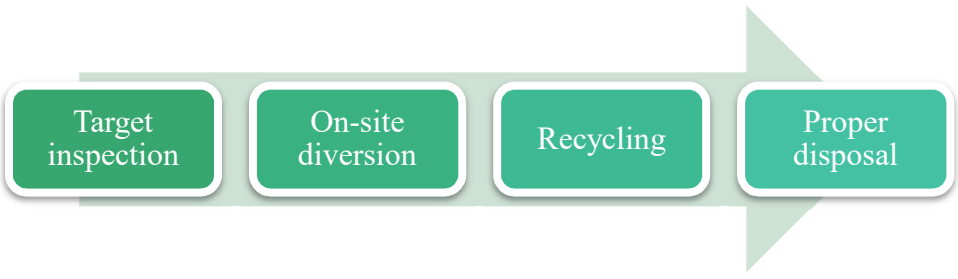
- **All-age accessibility**: The REKBOT feed opening is designed at an inclusive height to accommodate wheelchair users and children, fostering sustainable recycling education across local communities.
- **Retail security enhancement**: Seamless POS integration issues discount vouchers instead of cash, minimizing in-store theft risks and ensuring the safety of employees and customers.

G (Corporate Governance): Resilient Supply Chain and Responsibility

- **Remote diagnostics and maintenance**: Remote communication and monitoring capabilities of industrial controllers are leveraged to enable predictive maintenance and ensure system reliability.
- **Agile international compliance**: IPC supply chain advantages are leveraged to rapidly adapt to global environmental regulations, showcasing high agility and quality commitment.

5.3 Waste Disposal

Arbor Technology is an innovator in industrial computer manufacturing and industrial IoT solutions and is committed to minimizing the environmental impact of waste. In line with the principles of resource regeneration and compliance with ISO 45001:2018 and ISO 14001:2015 Occupational Health, Safety, and Environmental Management standards, the Company has established a "Waste Management Procedure". The procedure formulates 4 key strategies: Target inspection, on-site diversion, recycling, and proper disposal, and is gradually implementing these strategies across operations.



- Source reduction and packaging: Implemented measures such as eco-friendly packaging materials, equipment lifecycle management, and digitized operations to minimize waste generation at the source.
- Resource recycling mechanism: Established designated recycling areas for paper and other recyclables to foster the environmental awareness of employees, enforce waste sorting management, and enhance resource recovery and recycling rates.
- Compliant clearance and disposal: Engaged licensed contractors and certified waste disposal vendors for transportation and treatment, ensuring full traceability and safe disposal.

5.3.1 Waste Disposal Process

The waste mainly generated by the Company consists of general industrial waste, including discarded electrical wires and cables, waste photovoltaic components, scrap materials, defective components, and a small amount of hazardous waste from maintenance. Additionally, employee household waste and non-process-generated waste wood (packaging materials), waste plastics, and other waste are all entrusted to qualified disposal companies for off-site processing to ensure the legality and safety of final disposal.

Our company follows relevant environmental regulations for waste disposal, with hazardous waste being weighed by designated personnel every month and classified separately from general business waste, then stored in the designated location.

In addition to the basic classification and recycling of general business waste, the hazardous industrial waste generated by the Company is entrusted to legally certified domestic Grade A waste disposal companies for recycling, dismantling, and classification. They are required to produce a "Waste Disposal and Transportation Report" detailing the waste flow and disposal quantity. Furthermore, the Plant (General) Affairs and Occupational Safety and Health Department will conduct random inspections, follow-up visits, and on-site investigations to audit whether the contractor's waste disposal methods comply with regulatory requirements. The evaluation results will determine whether to continue cooperation in the following year, aiming for effective hazardous waste management through legal and professional procedures.



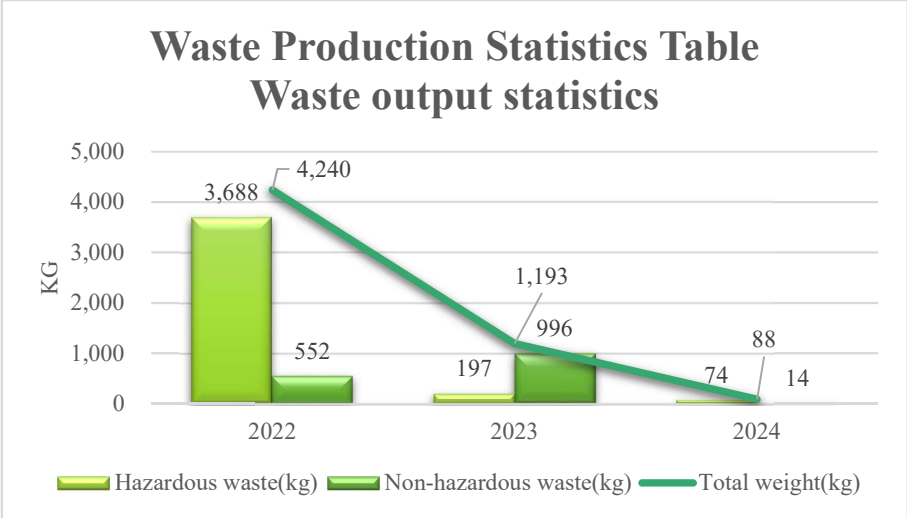
Factory Area Waste Disposal Planning Zone





5.3.2 Current Status of Waste Removal Target Achievement

Arbor Technology upholds the principles of environmental sustainability and circular resource utilization, actively promoting source reduction and compliant waste disposal. By optimizing manufacturing processes, implementing rigorous resource sorting, and engaging certified contractors for transport and treatment, the Company minimizes the environmental footprint of its operational activities. The Company categorizes waste into hazardous and non-hazardous streams based on its characteristics and regularly monitors waste generation trends to drive continuous improvement, targeting an annual 3% reduction in total waste disposal volume.







- **Hazardous waste**: Total waste generation reached **9.335 kg**, marking a substantial decrease of approximately 87% compared to 74.11 kg in 2024. This notable progress reflects the effectiveness of Arbor's hazardous substance management, process optimization, and source reduction initiatives, successfully mitigating potential environmental risks associated with hazardous waste.
- **Non-hazardous waste**: Total waste generation stood at **1,297.305 kg**, an increase over the previous year. This was primarily driven by annual facility equipment upgrades, office rearrangements, and the batch clearance and disposal of electronic waste.

5.3.3 Compliance with Environmental Regulations

Arbor Technology follows multiple international environmental protection standards, such as RoHS, WEEE, and PPWR, to reduce the presence and use of hazardous chemicals in the manufacturing processes of the Company, and strictly complies with all environmental regulations promulgated by government authorities. In 2024, no penalties for violations of environmental standards or government laws and regulations were imposed.

5.4 Supply chain management

Policy/commitment	Arbor has established the "Supplier Management Procedure". While ensuring quality, delivery, cost, and service capability, the Company integrates environmental protection, occupational health and safety, human rights and labor practices, and business integrity into its supplier requirements to jointly build a sustainable value chain with partners. We implement the following four management principles: ● Strict onboarding assessment: New suppliers must pass a comprehensive evaluation covering quality, cost, human rights, occupational health and safety, and environmental protection before being qualified as partners. ● Safe and eco-friendly products: All products and components must achieve 100% regulatory compliance, strictly prohibiting any hazardous substances that could endanger consumer health or the environment. ● Integrity and regulatory compliance: Suppliers must adhere to the principle of good faith in contract performance and strictly comply with relevant government laws, regulations, and public order and good morals. ● Dynamic exit mechanism: In the event of any violation of sustainability commitments or statutory regulations, Arbor reserves the right to require corrective actions within a prescribed time frame, terminate contracts, or seek compensation.

Goal	**Short-term 2026**	● Internal audits did not identify any major deficiencies. ● Supplier management: ➢ The signing rate of the "Supplier Sustainability Commitment" among qualified suppliers reached 85%. ➢ 100% of new suppliers signed the "Integrity Pledge". ● The proportion of procurement from local suppliers reached 75%.
Goal	**Mid- to long-term**	● The "Site Evaluation" of supplier incorporates relevant assessment content on environmental and human rights requirements, aiming to enhance compliance of local manufacturers with sustainability principles. It is expected that all manufacturers will be fully guided to qualification by 2028. ● Increase the proportion of local suppliers' procurement to 85%. ● Arbor requires all qualified suppliers to sign the "Supplier Sustainability Commitment", with a target signing rate of 85%.
Responsible department/complaint mechanism		Ms. Ying, Procurement Email: ginaying@arbor.com.tw
Effectiveness tracking of 2025 target		● Internal audits did not identify any major deficiencies. ● Supplier management: ➢ The signing rate of the "Supplier Sustainability Commitment" among qualified suppliers reached 50%. ➢ 100% of new suppliers signed the "Integrity Pledge". ➢ The proportion of procurement from local suppliers reached 75%.
Resources invested in 2025		● 55 suppliers signed the "Supplier Sustainability Commitment". ● 5 new suppliers signed the "Integrity Pledge."
Execution performance in 2025		● 100% of new suppliers signed the "Integrity Pledge". ● The procurement proportion from local suppliers was 75%.

Main Raw Material Supply Status

Raw materials	Supplier
Central processing unit	Yosun Industrial, Sertek Inc., Synnex Technology, Foxwell Power, WT Microelectronics, World Peace Industrial
Chipset	Yosun Industrial, Sertek Inc., Fae Electronics, Synnex Technology, Arrow Electronics, MediaTek, WPG Group, Foxwell Power, Macnica Galaxy, WT Microelectronics
Printed circuit board	Everlast Win Electronics、HannStar Board、Song Shang
Memory module	Innodisk、Transcend、ADATA、Apacer、Phison、Jager 、Team
Panel components	Acmepoint, Sanshin, 3AScreen, Bunion Electronic Co.
Mechanical components	Han Chang, Ufon Nano-Chemical, Jhan Yu, Ching Hsin, Jointas, Good Mold, Wang Pai Precision

The main suppliers are well-known and have a good reputation within the industry, with a stable and positive cooperative relationship with our company and a stable and sufficient supply of raw materials.

Changes in Major Supply Chain (Suppliers with More Than Ten Percent of Total Purchases)

	2024				2025			
Item	Name	Amount	Percentage of total annual net purchases [%]	Relationship with the issuer	Name	Amount	Percentage of total annual net purchases [%]	Relationship with the issuer
1	Amobile (HK)	241,102	23.21	Affiliated enterprises	Amobile (HK)	160,094	11.54	Affiliated enterprises
2	Victor Plus	147,372	14.19	Affiliated enterprises	Other	1,227,443	88.46	None
3	Other	650,240	62.60	-				
	Net purchase amount	1,038,714	100.00		Net purchase amount	1,387,537	100.00	

Explanation of changes: The fluctuation in the purchases of the Company from Amobile between 2024 and 2025 was primarily due to the consolidation of Amobile into the consolidated entity effective December 16, 2024. Furthermore, the proportion of purchases from the related

enterprise Victor Plus remained comparable between the two periods, and the procurement ratio from any other single supplier did not exceed 10%. Therefore, there is no risk of procurement concentration or supply source instability.

5.4.1 Supplier Management

Arbor Technology has established a supplier evaluation system through appropriate supplier selection and management procedures to pre-screen suppliers that meet the requirements of the Company in areas such as process, quality, technology, supply capability, environmental protection, human rights protection, and occupational safety, ensuring product quality standards and environmental management requirements.

- The technical management unit (represented as RD), quality control unit, and procurement unit jointly select suppliers with price advantages, superior quality, and strong delivery performance from the list of qualified suppliers to be included in the PSL (Preferred Supplier List). When the RD and PM teams introduce new models, they are expected to give priority to selecting suppliers from the PSL.
- The evaluation of new suppliers and the content of "Supplier Sustainability Commitment" have been expanded to include human rights and environmental regulatory compliance. All qualified suppliers are gradually being required to sign the "Supplier Sustainability Commitment".

A. Qualified Supplier Selection

Evaluation Method

Sample evaluation	For the development of new products, R&D personnel submit test results and an approval sheet to the purchasing unit. Upon approval of the stated documents, along with the "Basic Information Sheet of Vendors," by the procurement supervisor, the supplier will be included in the "Qualified Supplier List".
On-site evaluation	● The procurement and production management units investigate the professional manufacturers' general information, equipment scale, and manufacturing capabilities for purchased materials or processed products. If a supplier provides important raw materials and is a local manufacturer or processor, it will be thoroughly evaluated, following the "Supplier Evaluation Report" or the "Outsourcing Evaluation Report", by an evaluation team led by the procurement/production management unit, along with relevant units. ● The evaluation report covers the supplier's technical competence, quality control systems, equipment, and compliance with regulations about environmental protection, occupational health and safety, and human rights.
Exempt from on-site evaluation	● Suppliers designated by customers or those without independent R&D or production capabilities (e.g., agents). ● Suppliers with an established reputation, such as those certified by national or international quality standards. ● Suppliers of production equipment, consumables, or instruments.

2025 Assessment Results and Handling

Grade	Assessment results	Supplier (Raw material)	Supplier (Outsourced Processing)
A	Qualified	Above 80 points	Above 75 points
B	Observation period	60-79 points	60-74 points
C	Not applicable	Below 59 points	Below 59 points

B. Qualified Supplier Periodic Assessment

- Field audit: The quality assurance unit formulates an annual audit plan at the beginning of each year according to the "Quality Control Procedure" and executes the plan upon approval by the quality assurance supervisor.
- Document-based audit: Procurement and production control personnel assess suppliers every six months and outsourced processing plants every year for their quality, delivery time, and compatibility. Before the assessment, the quality control unit must provide relevant data on quality and delivery to the procurement and production control personnel, and the personnel will assess their compatibility based on the provided data and record the results in the "Outsourcing/Supplier Regular Evaluation Form".

Evaluation Standards

Quality 40%	● Score by tier based on this rejection rate ● Rejection rate = Annual total rejected quantity / Annual total incoming quantity.
Delivery date 30%	● Score by number of overdue deliveries ● Delivery score = (1 - number of overdue items / total number of items received) * 30
Compatibility 30%	● Procurement is evaluated based on the service and willingness to cooperate of the supplier

Assessment Results and Handling

Grade	Score	Reward and punishment system
A	Above 80 points	Increase procurement
B	65-79 points	Normal procurement
C	64-55 points	Reduce procurement

D	Below 55 points	Listed for observation Disqualification: a formal written notice will be issued by the procurement or production control personnel, requiring the supplier to make improvements within a specified period.

Execution situation

Manufacturer category		Supplier		
Audit method		2023	2024	2025
On-site assessment and evaluation	Planned number of on-site audits	14	12	13
	Actual number of on-site audits	14	12	13
	Achievement rate %	100%	100%	100%

Manufacturer category		Supplier					
Audit method		First half of 2023	Second half of 2023	First half of 2024	Second half of 2024	First half of 2025	Second half of 2025
Document-based evaluation	Estimated number of documentation audits	276	274	270	272	272	272
	Actual number of audits completed	276	274	270	272	272	272
	A	203	224	203	205	205	205
	B	64	38	60	61	61	61
	C	6	5	6	5	5	6
	D	2	7	1	1	1	0

C. Implementation of A Green Supply Chain

- For the selection of new suppliers, in addition to requiring ISO 9001 certification to ensure the supplier has a robust quality management system, those with ISO 14001 environmental certification, OHSAS 18001 Occupational Health and Safety certification, or proof of green supply chain practices will be given priority. A Preferred Supplier List (PSL) is established jointly by the Procurement Department and relevant departments to identify high-performing suppliers. When introducing new materials, priority is given to suppliers on the PSL, and collaboration with outstanding suppliers is further strengthened. Additionally, when new materials are introduced, suppliers are required to provide supporting documentation to confirm that their materials comply with RoHS and REACH regulations.

▼ Environmental Requirements and Management of Environment-Related Substances

The management of environmentally related substances (i.e., restricted hazardous substances) is one of the key responsibilities of the procurement department. We have consistently promoted compliance with EU green material standards and worked collaboratively with the quality assurance and production teams to address related issues. These efforts include establishing a comprehensive management system and control procedures,

▼ Conflict-Free Minerals Policy

Countries around the world are placing increasing emphasis on conflict minerals. On August 22, 2012, the U.S. Securities and Exchange Commission (SEC) officially published regulations related to conflict minerals. As a leading industrial computer manufacturer, Arbor Technology is committed to addressing this issue with a high level of responsibility and engagement.

Local Procurement

In addition to reducing carbon emissions throughout the product lifecycle, localized supply chains can create local employment opportunities and promote socioeconomic development.

In 2025, the domestic procurement of Arbor Technology accounted for 75% of total suppliers. The remaining procurement was subject to risk assessments based on overall supply conditions. Suppliers from different regions were used to diversify material risks and allow flexible adjust materials, ensuring the stability of raw material supply.

	2023	2024	2025
The proportion of local suppliers.	70.00%	75.00%	75.00%

Note: Recognize the local area based on the location of each operation site.

Note: The procurement categories include labor services, equipment, and Raw materials, among other items; the Company purchases overseas Supplies from the Taiwan agent, which is not considered local procurement.

5.4.2 Risk management related to the use of critical materials

Products of Arbor are primarily used in industrial computers and related equipment. Key materials utilized include central processing units (CPUs), memory, storage modules (Flash/eMMC), printed circuit boards (PCBs), power components, and various electronic parts. Due to factors including market supply and demand dynamics, raw material price volatility, geopolitical shifts, capacity adjustments, and major disruptive events, key material supplies in the global supply chain face risks of extended lead times, supply shortages, and cost escalation.

To mitigate supply risks for critical materials, Arbor has established a critical materials risk management mechanism, continuously enhancing supply chain resilience through supplier management, market intelligence tracking, and dynamic procurement adjustments. The main management measures are as follows:

1. **Identification and Monitoring of Critical Material Risks**
   The supply status of critical materials, including supply sources, lead-time trends, industry supply-demand dynamics, market prices, and supplier capacity, is regularly assessed while an early warning mechanism is built to identify factors affecting production.
2. **Diversified Supply Source Management**
   For high-risk and long-lead-time materials, Arbor actively drives the qualification of second sources to reduce reliance on single suppliers, enhancing supply flexibility through alternative material verification and supplier development.
3. **Long Lead Time and Material Shortage Risk Management**
   For critical materials such as CPUs and memory, Arbor continuously tracks original component manufacturers' (OCMs) allocation policies, capacity trends, and market changes. For parts at risk of shortages, the Company formulates procurement buffers, long-term demand forecasts, and essential safety stock management to secure production needs.
4. **Supplier Performance and Continuous Improvement Management**
   The on-time delivery rates, quality performance, supply stability, and risk profiles of suppliers are regularly reviewed. Through supplier audits and structured communication channels, Arbor requires suppliers to continuously enhance supply reliability and responsiveness.
5. **Enhancement of Supply Chain Resilience**
   In response to global supply chain restructuring and market shifts, the Company continuously evaluates regional supply options and pursues multi-source supply

chain strategies to mitigate the impact of geopolitical and regional disruptions, ensuring uninterrupted production and customer delivery.

Through these critical material risk management measures, Arbor reinforces its supply chain governance, sharpens its responsiveness to market changes, mitigates supply disruption risks, and safeguards operational continuity and long-term competitiveness.

5.5 Innovative R&D and green products

Arbor upholds a steadfast commitment to environmental sustainability, having established a comprehensive system of sustainability standards and management objectives spanning raw material sourcing, R&D, and manufacturing. In 2025, Arbor not only continued to deepen its focus on "Environmental-Related Substance Management" and "Green Packaging Materials", but also introduced a "Modular Design Architecture". Leveraging its proprietary patented technology for a "Modular Device with Heat Dissipation Function", Arbor successfully optimized product energy efficiency ratios, realizing resource reusability while pursuing high-performance Edge AI computing. With this green strategy as its foundation, Arbor collaborates with value chain partners to reduce carbon emissions, delivering a substantive response to sustainability challenges.

Policy/commitment		• R&D: In alignment with the GRI 302 Energy Standard, Arbor continued advancing modular computing architectures and deployed the patented "Modular Device with Heat Dissipation Function" technology in 2025. This technology leverages an innovative heat-conducting structure and working fluid phase-change mechanism to significantly optimize products, assisting customers in achieving carbon reduction compliance and value chain synergy. • Materials: Adhere to the GRI 301 Materials standard to implement eco-friendly design and resource efficiency principles. Beyond maintaining 100% compliance of raw materials with international environmental regulations (e.g., RoHS, REACH), Arbor has fully transitioned to recyclable pulp-molded green packaging. Through structural modularization and packaging optimization, material consumption is reduced while warehousing and logistics efficiency are maximized, enhancing circular resource value.
Goal	**Short-term 2026**	● 100% compliant with international mandatory regulations Cooperate with raw material suppliers to comply with international mandatory regulations such as RoHS and REACH requirements, and introduce additional relevant regulations such as TSCA and CP65, to implement the goals of environmental protection and green design. ● At least one project annually will 100% adopt recyclable packaging materials. ● Incorporate energy-saving designs to achieve product power efficiency. ● Total number of valid patents granted: 4.
Goal	**Mid- to long-**	● Supply chain resilience and responsible procurement: Continuously ensure 100% of supplier raw materials comply

	term	with international regulations such as RoHS, REACH, TSCA, and CP65, establishing a mature supply chain environmental compliance framework through "preventive management". ● Continuously implement green packaging design in all other company products. ● Implement green energy-saving designs to reduce product power consumption. ● Growth rate of per capita R&D output value (New product sales revenue / Average R&D headcount) exceeds the YoY CPI rate by 5%-10%.
Responsible department/complaint mechanism		● E-mail:vince@arbor.com.tw / Technical Services Office
Effectiveness tracking of 2025 target		● 100% compliant with international mandatory regulations Cooperate with raw material suppliers to comply with international mandatory regulations such as RoHS and REACH requirements, and introduce additional relevant regulations such as TSCA and CP65, to implement the goals of environmental protection and green design. ● At least one project annually will 100% adopt recyclable packaging materials. ● Total number of valid patents granted: 3.
Resources invested in 2025		● Environmental substance management: 2 parts engineers and 2 procurement specialists from the Technical Service Office are responsible for managing this task. ● Green packaging: 1 ID engineer, 1 mechanical engineer, and 1 product specialist from the Technical Service Office were assigned to this initiative. ● The R&D center consists of 73 employees, with 19.18% holding a postgraduate degree.
Execution performance in 2025		● Raw material suppliers comply 100% with international mandatory regulations, achieving the implementation of environmental-related substance management. ● The IEC-3714 project achieved 100% adoption of recyclable packaging materials. ● Applications for a utility model patent and an invention patent were submitted for review.

5.5.1 New Product Development

Arbor Technology continues to deepen R&D in Edge AI, prioritizing real-world operational practicality as its core design principle. In 2025, the Company fulfilled its annual patent roadmap by successfully filing a patent application for a "Modular Device with Heat Dissipation Function". This technology employs a working fluid phase-change

mechanism and precision thermal conduction design to overcome thermal bottlenecks caused by the miniaturization of high-performance electronic modules, achieving rapid, uniform heat dissipation and elevating product energy efficiency.

Through its Modular Design Architecture, Arbor not only accelerates R&D cycles and expands customization flexibility across main product lines, but also integrates Resource Efficiency and Reusability into the design core, maximizing the substantive impact of R&D investments.

This design thinking simultaneously empowers customers to develop agile, customized applications upon the same architecture, driving co-innovation, value chain collaboration, and the sustainable growth of the Edge AI ecosystem.



COM Express Basic Type 6 Module, designed on the Intel Meteor Lake platform, is used to meet industrial control application requirements.



COM Express Compact Type 6 Module designed on the Intel Meteor Lake platform is used to satisfy customer demands in wide-temperature environments.



NVIDIA® Jetson Thor™ is for AI edge computing system applications.

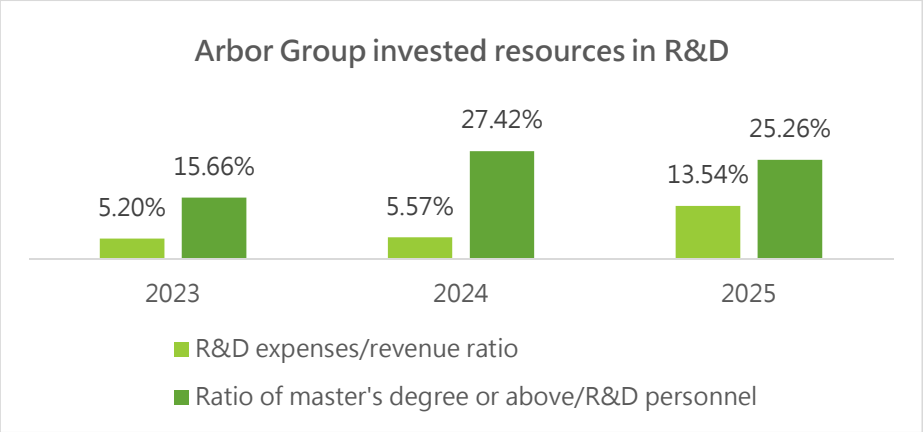


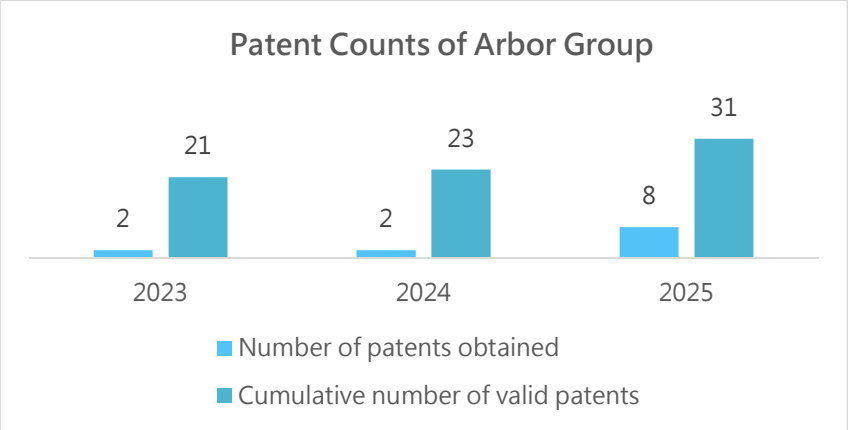
BOX integrates the use of the Intel Core Ultra CPU platform, and the miniaturized design meets customer applications in large indoor high-resolution digital playback systems.

5.5.2 Research and Development Investment Situation

The subsidiary, Amobile International Co., Ltd., actively deployed Edge AI, MediaTek ARM-based computing solutions, and smart retail devices, necessitating substantial investments in engineering resources, chip technology integration, and R&D team expansion, which led to an increase in overall Group R&D expenses.

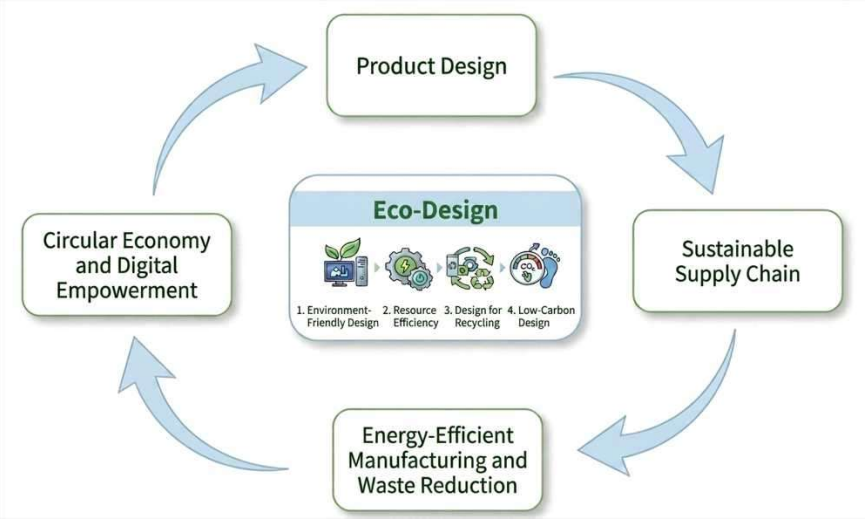
Manpower and Expenses Invested by Arbor Group in R&D Over the Past 3 Years (Unit: NT$ thousand/person) Note: Data Source: Consolidated Annual Report (including subsidiaries)			
	2023	2024	2025
R&D expenses	86,972	87,298	274,351
Net revenue	1,671,427	1,566,604	2,025,562
R&D/revenue ratio	5.20%	5.57%	13.54%
R&D personnel: Master's degree & above	13	51	48
R&D personnel: Below Master's degree	70	135	142
R&D personnel	83	186	190
Ratio of R&D personnel with Master's degree or above	15.66%	27.42%	25.26%





5.5.3 Efforts and Achievements in Investing in Green Products/Services

Arbor integrates sustainability into its product lifecycle management. Each business unit adopts Eco-design principles right from the initial phase of product development, embedding eco-friendly design, resource efficiency, design for recycling, and low-carbon principles into R&D workflows. Through continuous improvements across product design, material selection, manufacturing, and usage stages, the Company minimizes the environmental footprint of its products while enhancing resource efficiency and circular economy value.



In response to the rapid evolution of markets including smart manufacturing, smart healthcare, smart transportation, and smart retail, Arbor actively invests in Edge AI technologies and products by deploying AI computing power directly onto end devices. This enables real-time data analysis and decision-making at the edge, mitigating network bandwidth demands and energy consumption from massive cloud data transfers, while lowering system latency and bolstering information security. Through high-performance Edge AI platform designs, Arbor assists clients in boosting operational efficiency, optimizing energy management, and curbing carbon emissions, thereby fulfilling sustainable development goals through the twin transition of intelligence and decarbonization.

Currently, Arbor applies three core green design strategies across diverse vertical markets, including industrial automation, embedded computing, industrial mobile devices, medical information systems, and Edge AI platforms: “reducing product lifecycle environmental impact”, “improving energy efficiency”, and “reinforcing product recycling and resource management”. This integrates sustainability into product planning and innovation to maximize overall lifecycle value.

Looking ahead, Arbor Technology will continue integrating Edge AI and high-performance computing (HPC) technologies to develop smart products and solutions combining high computing power with rugged reliability. By empowering global customers in their digital transformation and net-zero journey, Arbor aims to generate enduring sustainable value that fosters economic, environmental, and social co-prosperity.

Implementation Status of Environmental-related Substance Management Is as Follows:

Since 2013, Arbor Technology has maintained and continuously strengthened a comprehensive prohibited and restricted substance management system. Grounded in authoritative international environmental and chemical frameworks, Arbor integrates compliance standards such as RoHS, REACH, TSCA, and California Proposition 65 into its product environmental management requirements. This framework also covers the POPs Convention, Conflict Minerals, PFAS (PFOS), the WEEE Directive, the Packaging and Packaging Waste Directive (PPWD), Halogen-Free standards, China VOC limits, Japan's Chemical Substances Control Law (CSCL), the Montreal Protocol, and Red Phosphorus management, consistently aligning with global regulatory trends and customer demands.

The management system for restricted and prohibited substances is a vital foundation for environmental risk management and supply chain responsibility of Arbor. Through institutionalized management processes, source control is implemented for all product components, raw materials, and chemicals used in manufacturing processes. Environmental laws and regulations are incorporated into product design, procurement, production, and product lifecycle management (PLM), ensuring that products comply with international regulatory requirements from the initial development stage, reducing environmental impact throughout the product lifecycle, and putting the Eco-design concept into practice.

To enhance supply chain transparency and product traceability, Arbor requires all suppliers and outsourced manufacturing partners to comply with the "Restricted and Prohibited Substances Management Specification", sign an environmental compliance commitment letter, provide third-party testing reports (from international certification bodies such as SGS, TÜV, etc.), and complete a Material Declaration. This ensures that product materials comply with international environmental regulations and customer requirements, continuously improving supply chain environmental management capabilities and ESG governance resilience.

As of 2024, Arbor has fully implemented the prohibited and restricted substance management system across 450 suppliers worldwide, achieving a 100% compliance rate for raw materials with international environmental regulations. Among these, comprehensive management mechanisms have been established for major regulations such as RoHS, REACH, TSCA, California Proposition 65, POPs, Conflict Minerals, PFAS (PFOS), and WEEE, with declarations of conformity proactively provided. For items such as PPWD, Halogen-Free, China VOCs, Japan CSCL, the Montreal Protocol, and Red Phosphorus, conformity confirmations are conducted based on customer requirements and product models.

Declaration Investigation _ ARBOR 2024													
RoHS	REACH	California Proposition 65	TSCA	POPs	Conflict minerals	PFAS (PFOS)	WEEE	PPWD	Halogen Free	China VOC	Japan CSCL	Montreal Protocol	Red phosphorus
V	V	V	V	V	V	V	V	O	O	O	O	O	O

V: Controlled and provided declarations to customers

O: Controlled and confirmed conformity for individual models upon customer request

By continuously improving its management system for restricted and prohibited substances, Arbor has not only effectively reduced product regulatory and supply chain management risks, but has also implemented "Preventive Management" into its product development and supply chain processes. By integrating responsible sourcing, green design, and circular economy thinking, Arbor continuously enhances product environmental performance and supply chain resilience, advancing toward low environmental impact and sustainable product development.

2025 Energy-saving and ESG Core Product Highlights:

The main representative products of Arbor Technology in 2025 include the FPC-5211 fanless Edge AI computing system, which won the German Embedded World 2025 Award and the Taiwan Excellence Award; the ARES-1983H embedded controller, applied in microgrids and smart energy management; and the EmETXe-i96U0 embedded CPU module, featuring an energy-saving and low-power design.

FPC-5211 (ESG High-performance Fanless Edge Computing System)



The FPC-5211 is a high-performance edge computing system specifically designed for ESG green smart manufacturing, featuring a core reduction in computing energy consumption of up to 70% compared to traditional hosts of the same class. Its four core characteristics, focusing on energy saving and green design, are as follows:

- **Fanless heat pipe cooling:** Adopting an embedded cooling design with built-in heat pipes, it completely eliminates the power consumption of traditional fans, achieving zero noise and low-energy operation.

- **Optimal performance-per-watt:** Under a fanless architecture, it perfectly optimizes power distribution between the Intel processor and the NVIDIA RTX-2000A GPU, maintaining powerful AI computing capabilities while minimizing power consumption.
- **Smart ignition power control:** Supports a configurable ignition delay switch function (Ignition Control) to intelligently shut off power based on vehicle or industrial machinery status, eliminating standby power waste.
- **Triples product lifespan:** The rugged fanless design significantly extends service life, indirectly reducing long-term energy consumption from hardware replacements, while up to 88% of the system components are recyclable.

ARES-1983H (AI-driven Energy IoT Controller)



The ARES-1983H-AI series is a machine vision controller designed for industrial edge deployment. It reduces energy consumption through a “GPU-less design” and “efficient heat dissipation” to achieve high-efficiency operation. Its green energy-saving and thermal design highlights are as follows:

- **Dedicated NPU acceleration (low power consumption, high energy efficiency):** Equipped with the MemryX MX3 module, it adopts an NPU for edge computing. Operating power consumption is far lower than that of traditional GPUs, yet it outputs 96 TFLOPS of AI computing power with minimal energy consumption.
- **Dual-fan cooling architecture:** Precisely controls airflow and rapidly dissipates heat through dual fans. This prevents hardware power waste caused by high-temperature thermal throttling, ensuring 24/7 operation maintains an optimal energy efficiency ratio.
- **Modular flexible configuration:** Adopts a stackable modular design (e.g., PoE, isolated I/O), allowing custom assembly based on factory needs to implement a “power-on-demand” principle and cut unnecessary power draw at the source.

EmETXe-i96U0 (Industrial-grade Edge AI Module)



The design of EmETXe-i96U0 significantly strengthens its energy management mechanism, demonstrating Arbor’s R&D capabilities and commitment to energy

conservation, carbon reduction, and green transformation. The energy-saving highlights are as follows:

- **Significantly reduce power consumption and carbon footprint:** By introducing WattSaver energy-saving optimization technology and fine-tuning the BIOS and firmware, CPU power consumption is reduced by 56%. While retaining 94% of performance, performance per watt is increased by 1.71 times, thereby easing the cooling burden.
- **Extended lifespan to reduce electronic waste:** Enhances long-term operational stability and product longevity through a highly reliable design, with a planned product lifespan of up to 5 years to reduce e-waste at the source.

Green Packaging Design and Edge AI Sustainable Product Applications:

Arbor Technology actively implements product lifecycle management (PLM), comprehensively integrating sustainability principles into packaging design. The Company is committed to replacing traditional petrochemical-based packaging with circular economy solutions, establishing a low-carbon supply chain, and fulfilling its corporate sustainability commitments.

Green material selection: 100% pulp molding technology

Introduced Pulp Molding Technology to replace single-use plastic packaging materials through concrete actions, effectively implementing green procurement.

301-2: Recycled input materials used

301-3: Reclaimed products and their packaging materials

- Recycled raw materials: Use 100% recycled waste paper as the primary raw material. The product is non-toxic, harmless, and fully recyclable, minimizing environmental impact at its end-of-life.
- High-efficiency protection: Developed high-cushioning structures that are both flexible and resilient, effectively absorbing transit shocks to ensure the safe transport of high-value-added products such as industrial computers, embedded systems, and Edge AI platforms.
- Environmental benefits: The material offers excellent formability and cost competitiveness, balancing environmental protection with operational efficiency.

Structural Optimization and Carbon Reduction Effectiveness: Modular Design

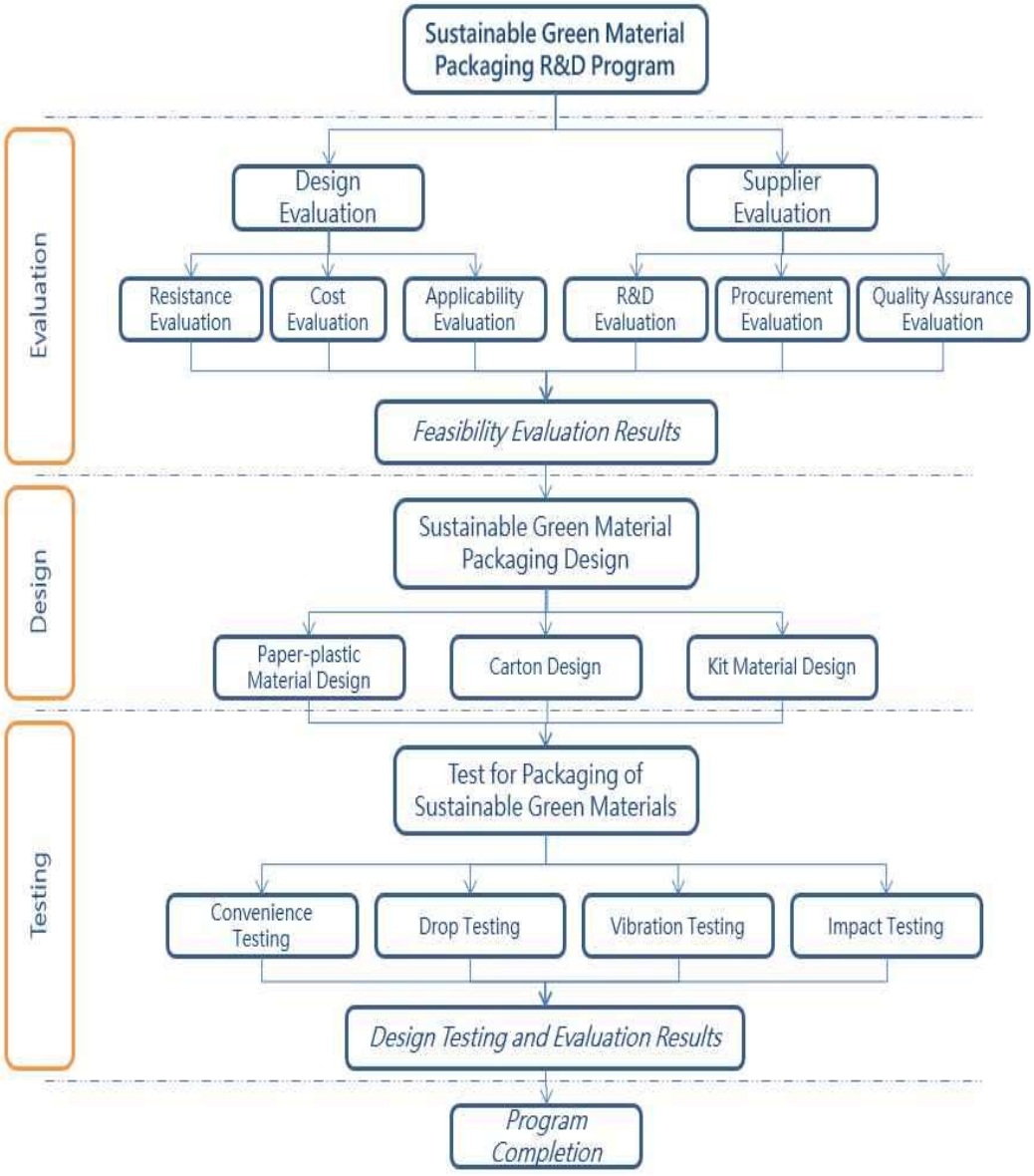
In response to the high performance and diverse application requirements of Edge AI products, the R&D team incorporated modular thinking and space optimization strategies during the design phase.

306-2: Management of significant waste-related impacts

306-3: Waste generated

- Source waste reduction: Through highly customized design, the system unit, accessories, and attachments are integrated into a single packaging unit. This substantially reduces packaging volume while eliminating offcuts and process waste generated during conventional packaging cutting, ensuring the compact product still meets stringent reliability standards.

- Reducing carbon emissions: Through packaging structural optimization, material reduction is achieved, lowering warehousing space needs. Higher container loading rates enhance transportation efficiency, reducing logistics energy consumption and transport-related carbon emissions.



VI. Social Care

Arbor Technology firmly believes that "Talent and Society" are the core driving forces of sustainable corporate growth. While deepening its commitment to Environmental (E) and Corporate Governance (G) pillars, the Company actively invests in the Social (S) domain, combining "comprehensive employee well-being" with "diverse social initiatives" to demonstrate corporate social responsibility:

Comprehensive Employee Well-being and Health Promotion

- Health navigation and preventive medicine: Regularly arrange on-site nursing services, offering individualized health risk assessments, tracking of hypertension, hyperglycemia, and hyperlipidemia (the three highs), and health consultations to establish a proactive workplace health management mechanism.
- Work-life balance and dynamic workplace: Organize interdepartmental sports tournaments, diverse club activities, and mindfulness stress-relief courses to help employees manage stress, creating a positive workplace that balances dynamic energy and relaxation.
- Shared growth and mutual returns: Provide market-competitive remuneration, benefits, and performance incentive mechanisms, realizing the "profit sharing" philosophy to shared operational success.

Diverse Social Welfare and Care for the Disadvantaged

- Deeply cultivating local presence and community co-prosperity: Focusing on local youth sports development, the Company has, for many consecutive years, sponsored the uniforms and equipment for athletes participating in the New Taipei City Puqian Elementary School International Basketball Tournament, thereby actively supporting grassroots sports cultivation and fulfilling its commitment to good neighborliness and co-prosperity with local communities.
- Resource circulation and material giving: Implement regular battery recycling and receipt lottery donations, turning the circular philosophy of "making optimal use of all resources" into tangible support for vulnerable groups.
- Care for the disadvantaged and responsible procurement: Integrate social care into corporate procurement by sourcing holiday gifts from sheltered workshops and offering on-site massage services provided by visually impaired professionals, supporting dignified employment and fostering social inclusion.

6.1 Human Rights Protection

Arbor Technology values employee rights and is committed to creating a friendly environment that protects human rights. The Company formulated the human rights policy by referencing the principles outlined in human rights conventions such as the "UN Universal Declaration of Human Rights", the "UN Global Compact", the "United Nations Guiding Principles on Business and Human Rights", and the "International Labor Organization's Declaration on Fundamental Principles and Rights at Work". The policy recognizes internationally recognized fundamental human rights, including but not limited to respecting employees' freedom of association, prohibiting child labor, banning forced labor, eliminating all forms of discrimination, eradicating any human rights violations, ensuring substantive gender equality, and treating all employees fairly.

6.1.1 ARBOR Human Rights Policy

A. Purpose of Establishment

Arbor Technology complies with the "UN Universal Declaration of Human Rights", "UN Global Compact", and the "International Labor Organization Declaration on Fundamental Principles and Rights at Work", as well as the local laws and regulations of the locations where its global operations are based, and references these to formulate the human rights policy of the Company.

B. Scope of Application

The human rights policy of Arbor Technology Corp. applies to all employees of the Arbor group (Arbor group refers to the subsidiaries of Arbor Technology Corp., foundations with direct or indirect investment exceeding 50%, and other entities or organizations with substantial control).

C. Human Rights Management

In terms of human rights, Arbor prohibits any form of discrimination, forced labor, and child labor, does not hinder employees' freedom of association, and provides equal, fair, and reasonable salaries and working conditions. Through the implementation of human rights policies, all employees, suppliers, contractors, and partners can reduce human rights risks in their operations and establish a safe, healthy, and legal working environment.

In the environmental section, the Company is committed to providing employees with a safe and healthy working environment, continuously improving workplace safety and hygiene in accordance with relevant regulations, preventing accidents, reducing the risk of occupational hazards, ensuring employee safety, and promoting physical and mental health.

(A) Human Rights Protection Training

Range	Content
New employees' training: Promotion of relevant regulations	● Prohibit forced labor, prohibit child labor ● Prevent Workplace Bullying and Sexual Harassment: concepts and prevention advocacy, and explanation of complaint channels
Occupational safety training	Firefighting training, emergency response course, first aid personnel training, general safety and health education training, and safety training for newly promoted supervisors.
Establish and announce operational management procedures	● "Recruitment and Employment Management Measures", "Employee Health Protection Management Measures", "Workplace Sexual Harassment Prevention Measures, Complaint and Disciplinary Management Measures", etc. ● Planning to increase the human rights item in the annual supplier evaluation

2025 Human rights training				
Category	Total headcount	Number of trainees	Training proportion	Total training hours
Existing employees	195	195	100%	195
New employees	74	74	100%	74

(B) Assessment and Mitigation Measures

Management principles	Assessment tool	Mitigation measures	Execution status in 2025
Avoid harsh and inhumane treatment of employees, maintain a work environment free of violence, sexual harassment, intimidation, abuse, and corporal punishment, and respect the privacy and dignity of employees.	Government agency labor dispute correspondence	● Timely adjust and modify relevant management systems in response to laws and regulations to reduce the occurrence of labor disputes. ● Regularly hold labor-management meetings, establish communication channels.	No disputes occurred
Provide reasonable salary and labor benefits	Government agency labor dispute correspondence	● Conduct in accordance with the Labor Standards Act and related laws. ● Establish the Employee benefits/welfare committee.	No disputes occurred
Prohibit forced labor	Attendance system	Execute according to the Labor Standards Act.	No forced labor
Prohibit any form of discrimination	Complaint case	Manage in accordance with the "Promotion and Salary Adjustment Management Method", respect professionalism, emphasize equal pay for equal work, and ensure equal promotion opportunities.	No appeal cases
No child labor	Identity proof	"Recruitment and Employment Methods" clearly stipulate that employees under 18 years old cannot be recruited.	No employees under 18 years old are hired
Respect the freedom of assembly and association for employees	Club Application	Manage according to the "Guidelines for Club Activity Management", and encourage the establishment of legitimate leisure activity clubs.	Provide funding for community organizations

Management principles	Assessment tool	Mitigation measures	Execution status in 2025
Provide a safe, hygienic, and healthy working environment	Health check and human factors engineering inspection data	● Arrange annual health checks for all employees. ● Conduct investigations on maternal health, high-risk health checkups, human factors engineering, and abnormal workload.	Complete the health check and human factors engineering inspection, and arrange for an explanation and consultation of the medical examination report.
Personal data protection	Complete the personal data inventory	Manage according to the "Personal Data Protection Management Measures".	Complete the personal data inventory

6.1.2 Labor-management Communication

Arbor Technology firmly believes that smooth labor-management communication is the cornerstone of sustainable operations. Arbor is committed to building a transparent, equitable, and diverse communication platform that promptly reflects employee needs and optimizes the workplace environment:

Lawful labor-management communication: Strictly complies with labor laws across all operating locations and convenes quarterly labor-management meetings. Ensure employee feedback directly reaches the decision-making level, effectively safeguarding labor rights and improving working conditions.

Diverse two-way communication channels: In addition to regular meetings, a diversified internal feedback mechanism has been established. The Chairman holds afternoon tea discussions with various departments to listen to employees' suggestions regarding company operations and benefit measures.

Labor harmony and rights protection: Labor-management relations have remained harmonious with zero major labor disputes. In the event of significant operational changes affecting employee rights, Arbor strictly adheres to the advance notice periods stipulated by the "Labor Standards Act" to protect employment rights of employees.

6.2 Gender Equality and Diversity

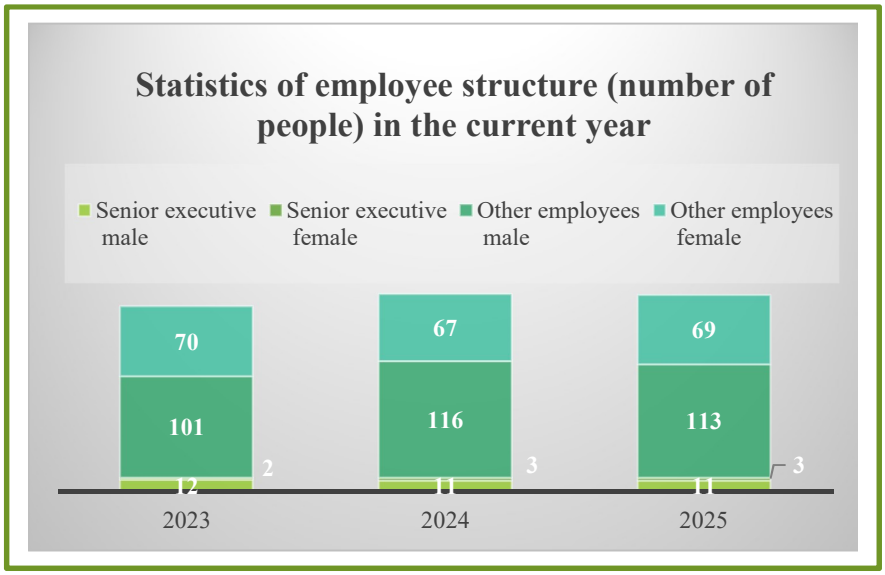
Arbor actively deepens its DEI (Diversity, Equity, Inclusion) culture and fulfills its three major commitments: "equal employment, equal pay for equal work, and a dignified workplace":

Equal recruitment and career development: Professional competence serves as the sole criterion for talent acquisition and promotion, eliminating gender discrimination. A fair and transparent compensation structure ensures equal pay for equal work, narrowing the gender pay gap.

Work-life balance and friendly workplace: Complying with the "Labor Standards Act" and relevant regulations, Arbor provides flexible work arrangements, unpaid parental leave, maternity leave, and monthly menstrual leave, supporting employees in balancing work and family responsibilities.

Safety assurance and zero-tolerance mechanism: Arbor has established clear "Regulations for Preventing and Handling Sexual Harassment" alongside independent, confidential grievance channels, committed to fostering a safe, inclusive, and dignified work environment.

Human Resources Structure of the Taiwan Headquarters



Diversity statistics/year				2023		2024		2025	
				Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Employees	Direct employees	Gender	Male	7	3.78%	10	5.08%	8	4.08%
			Female	18	9.73%	14	7.11%	14	7.14%
		Age	Under 30	7	3.78%	5	2.54%	4	2.04%
			30-49	16	8.65%	17	8.63%	16	8.16%
			50 and above	2	1.08%	2	1.02%	2	1.02%
		Educational background	Graduate degree	0	0.00%	0	0.00%	0	0.00%
			Tertiary education	5	2.70%	6	3.05%	7	3.57%
			Other	20	10.81%	18	9.14%	15	7.65%
	Indirect employees	Gender	Male	106	57.30%	117	59.39%	116	59.18%
			Female	54	29.19%	56	28.43%	58	29.59%
		Age	Under 30	6	3.24%	11	5.58%	8	4.08%
			30-49	127	68.65%	125	63.45%	117	59.69%
			50 and above	27	14.59%	37	18.78%	49	25.00%

Diversity statistics/year				2023		2024		2025	
				Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
		Educational background	Graduate degree	29	15.68%	30	15.23%	32	16.33%
			Tertiary education	122	65.95%	134	68.02%	134	68.37%
			Other	9	4.86%	9	4.57%	8	4.08%

Note: Percentage of specific age range = (Total number of direct personnel in specific age range / Total number of employees in the year) * 100%.
Note: Education percentage = (Total number of direct personnel with specific education in the given year / Total number of employees in the given year) * 100%.

Diversity statistics/year SASB: TC-HW-330a.1		2023		2024		2025	
		Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Management level Associate Vice President or equivalent	Male	12	6.49%	10	5.08%	9	4.59%
	Female	2	1.08%	4	2.03%	4	2.04%
Technical (R&D) personnel	Male	50	27.03%	59	29.95%	57	29.08%
	Female	11	5.95%	13	6.60%	13	6.63%
Other employees	Male	51	27.57%	58	29.44%	58	29.59%
	Female	59	31.89%	53	26.90%	55	28.06%
All employees	Male	113	61.08%	127	64.47%	124	63.27%
	Female	72	38.92%	70	35.53%	72	36.73%

Statistics of Employees at the Taiwan Headquarters

Statistics/year		**2023**		**2023**		**2024**	
Total number of employees (Note 1)		185		197		197	
Employment contract type (Note 2)		Non-permanent		Non-permanent		Non-permanent	
Gender	Male	113		127		124	
	Female	72		70		72	
Employment type (Note 3)		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Gender	Male	113	0	127	0	124	0
	Female	72	0	70	0	72	0

Statistics/year	2023	2023	2024
Note 1: Based on the total number of employees as of year-end (December 31). Note 2: Employees under open-ended (non-fixed-term) contracts are classified as regular staff. Note 3: Employment types are categorized into full-time employees (whose weekly working hours meet the statutory maximum) and part-time employees (whose weekly working hours fall below the statutory threshold, including student workers and hourly staff).			

Statistics of Non-employees at the Taiwan Headquarters

Statistics/year		2023	2024	2025
Total number of workers (Note 1)		0	0	0
Contract type		Dispatched employees	Dispatched employees	Dispatched employees
Gender	Male	0	0	0
	Female	0	0	0
Work type		Operator	Operator	Operator
Gender	Male	0	0	0
	Female	0	0	0
Note 1: Based on the total number of workers as of December 31 of the year.				

6.3 Talent Attraction and Development

Talent attraction and development are key to the sustainable operation of an enterprise, encompassing attracting outstanding talent and enhancing their capabilities to adapt to a rapidly changing market environment. Arbor Technology effectively attracts and retains outstanding talent by offering competitive compensation benefits and professional career training. At the same time, through a fair and objective performance appraisal system and diversified bonus schemes, we continuously incentivize employee performance and regularly promote outstanding employees, injecting new momentum into the enterprise.

In addition, the quarterly welfare committee and club activities not only promote emotional exchange across departments but also foster a sense of unity among employees, helping them achieve work-life balance. Under the mechanisms of gender equality and encouraging employee participation in improving company operations, the enterprise is committed to cultivating diverse talents to create a unique corporate culture and shared values.

To comprehensively enhance employee capabilities, the Company has designed diversified training courses, including product training, presentation skills, knowledge mapping, and professional certification courses. These systematic training programs not only enhance professional qualities and practical skills of employees, but also lay a solid foundation for their career development. Arbor believes that only by continuously investing in talent growth can enterprises promote sustainable development and achieve long-term goals.

Policy/commitment		• Commit to continuously integrating the development direction of the Company with resources from various industry partners (e.g., sales channels, R&D technology, core products, various associations) to build a united team (strategic alliance operation), and to leverage abundant industry resources and an open authorization culture to attract more outstanding talents to join. • Commit to building a learning organization, providing diverse, inclusive, and forward-looking education and training resources, and formulating a competency development blueprint based on job roles and levels, ensuring the synchronized employee development of professional capabilities and careers.
Goal	**Short-term 2026**	• Recruitment achievement rate > 80%: Precisely focus on job requirements, establish a core competency talent pool, and shorten the recruitment cycle. Continuously optimize employee benefits and review whether the salaries of new and existing colleagues meet market standards. • Newcomer turnover rate < 20%: Establish a Buddy (workplace mentor) system where senior colleagues guide new hires to adapt to the work environment, optimizing new employee onboarding and care mechanisms while enhancing employee adaptability and satisfaction. • Training completion rate > 80%: • Encourage employees to discover their potential and create a self-directed continuous learning environment, alongside in-person training programs such as management training for supervisors, occupational safety regulatory courses, and technical product training.
	Mid- to long-term	• Recruitment achievement rate > 90%: Implement AI digital recruitment tools to enhance employer branding and expand the talent pool for key cross-disciplinary ESG professionals. • Newcomer turnover rate < 15%: Promote a DE&I (Diversity, Equity, and Inclusion) workplace environment to reduce the involuntary turnover rate and strengthen organizational resilience. By enhancing employee cohesion through effective selection, utilization, training, and retention, to strengthen competitiveness and enable employees to enjoy their work and life. • Training completion rate > 90%: Provide online courses structured around “single core concepts” by breaking down lengthy courses into micro-learning modules, progressively increasing employee engagement and driving steady annual growth in overall training hours as a mid-to-long-term objective.
Responsible department/complaint mechanism		• E-mail:cindy@arbor.com.tw/HR Department

Effectiveness tracking of 2025 target	● The recruitment achievement rate > 80% ● Newcomer turnover rate < 20% ● Training completion rate > 80%
Resources invested in 2025	● In 2025, a Dale Carnegie Key Talent Leadership Training Program was organized with a total of 5 managers participating. This professional course enhanced managers' empathetic listening and conflict resolution skills while fostering team trust, thereby elevating their leadership capabilities in both guiding and inspiring their teams. ● The HR department integrates existing resources and assigns dedicated personnel to plan courses. The courses cover internal instructors, self-compiled teaching materials, and external consultant collaborations. In 2025, a total of 817 participants completed education and training, with a total of 1774 hours; the Company subsidized external training for a total of 16 employees, and a total of 5 employees obtained professional work certifications.
Execution performance in 2025	● The recruitment achievement rate: 81% ● New hire turnover rate: 17% ● Training execution rate: 82%

6.3.1 New and Departing Staff at Taiwan Headquarters

New employee statistics/year		2023		2024		2025	
		Total	Proportion (Note)	Total	Proportion (Note)	Total	Proportion (Note)
Age	Under 30	6	15.38%	9	14.75%	7	10.29%
	30-49	31	79.49%	44	72.13%	52	76.47%
	50 and above	2	5.13%	8	13.11%	9	13.24%
Gender	Male	20	51.28%	41	67.21%	30	44.12%
	Female	19	48.72%	20	32.79%	38	55.88%
Educational background	Master's degree	6	15.38%	12	19.67%	10	14.71%
	Tertiary education	22	56.41%	43	70.49%	49	72.06%
	Other	11	28.21%	6	9.84%	9	13.24%
District	Taiwan	39	100.00%	61	100.00%	68	100.00%
	Other	0	0.00%	0	0.00%	0	0.00%

Note: New hire rate = (Number of new hires in the specific category during the year / Total number of employees in the same category at year-end) * 100%.

Employee turnover statistics/year		2023		2024		2025	
		Total	Proportion (Note)	Total	Proportion (Note)	Total	Proportion (Note)
Age	Under 30	5	9.62%	5	10.00%	4	5.80%
	30-49	40	76.92%	36	72.00%	57	82.61%

	50 and above	7	13.46%	9	18.00%	8	11.59%
Gender	Male	33	63.46%	28	56.00%	32	46.38%
	Female	19	36.54%	22	44.00%	37	53.62%
Educational background	Master's degree	6	11.54%	11	22.00%	8	11.59%
	Tertiary education	39	75.00%	31	62.00%	49	71.01%
	Other	7	13.46%	8	16.00%	12	17.39%
District	Taiwan	52	100.00%	50	100.00%	69	100.00%
	Other	0	0.00%	0	0.00%	0	0.00%

Note: Turnover rate = (Number of employees who left in that specific category during the year / Total number of employees in the same category at year-end) * 100%.

6.3.2 Salary and Rewards

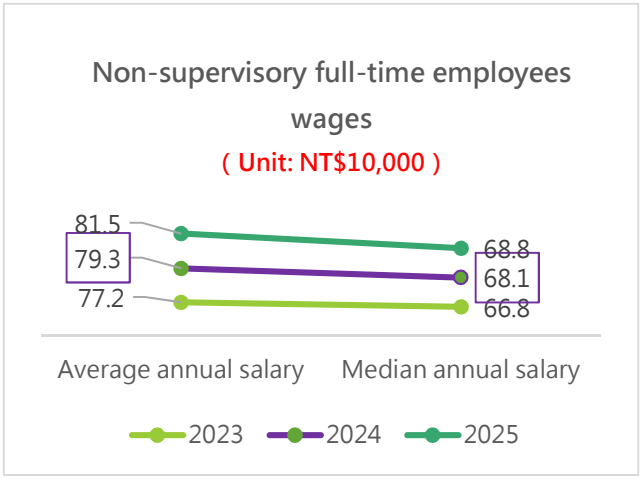
Arbor regards talent as the cornerstone of the corporate sustainable development and is committed to providing competitive remuneration and benefits, transparent promotion channels, and diverse training resources to attract and retain outstanding talent, thereby building a corporate culture of shared prosperity.

- **Competitive remuneration and incentive mechanism:** Establish a fair and objective performance appraisal system, combined with diverse performance bonus schemes, to substantially share operational results with employees and continuously stimulate team innovation momentum.
- **Career development and regular promotion:** Provide high-quality career training programs and convene annual promotion review meetings to strengthen the talent pipeline, thereby injecting a continuous stream of vitality into the sustainable operations of the Company.
- **Work-life balance and cultural cohesion:** In addition to quarterly Employee Welfare Committee activities, Arbor organizes club events, charity runs, and social enterprise/agricultural product purchases to foster cross-departmental communication and shape corporate culture, jointly achieving a healthy work-life balance.
- **Diversity, inclusion, and shared values:** Driven by gender equality and employee-wide participation in continuous improvement, and anchored by the long-term goal of "cultivating diverse talent", Arbor actively shapes its unique corporate culture and core values.

Salary of Full-time Employees Not Holding Supervisory Positions

Full-time employees in non-managerial positions	Number of employees	Average annual salary	Median annual salary
2023	170	77.2	66.8
2024	169	79.3	68.1
2025	177	81.5	68.8
2024-2025 Difference	+ 8	+ 2.2	+ 0.7





GRI 202-1 Ratio of Standard Entry-level Wage by Gender Compared to Local Minimum Wage

Entry-level employee category	Gender	Ratio of standard entry-level wage to local minimum wage in 2025
Taiwan	Male	1.06
	Female	1.01

Note: Due to male direct employees needing to assist with cargo handling work, they are given slightly higher salaries than females.

Ratio of Basic Salary and Remuneration of Females to Males

Ratio of base salary to total compensation			Ratio					
			2023		2024		2025	
Key operating locations	Employee category	Item	Male	Female	Male	Female	Male	Female
Taiwan	Direct	Note 1 Base salary	1.02	1	0.99	1	1.05	1
		Note 2 Total compensation	1.12	1	1.03	1	1.09	1
	Indirect	Base salary	1.28	1	1.26	1	1.19	1

		Total compensation	1.29	1	1.26	1	1.21	1

Note 1: Basic salary refers to the regular salary that meets the definition of the Labor Standards Act.

Note 2: Salary refers to regular wages plus non-recurring bonuses and allowances paid to workers.

6.3.3 Employee Benefits

Benefit items	Explanation (applicable to full-time employees)
Insurance benefits	In addition to statutory insurance (labor insurance and health insurance), employees are covered by a comprehensive insurance program, including free group insurance, accident insurance, accident medical insurance, and occupational injury insurance, ensuring more extensive and complete protection.
Subsidies and allowances	Special merchant discounts, wedding gifts, childbirth gifts, housewarming bonuses, hospitalization allowances, bereavement allowances (for employees and their dependents), birthday gifts, departmental meal subsidies, children's education scholarships, and club activity subsidies.
Bonus benefits	Year-end bonuses, exhibition awards, science project application bonuses, production bonuses, sales bonuses, employee referral bonuses, outstanding employee recognition, and subsidies for language certifications.
Health & wellness benefits	Provide employees with a free annual health checkup program in partnership with major hospitals and medical examination centers, along with subsidies for optional screening items to comprehensively safeguard the physical and mental well-being of employees. On-site occupational health services: health management consultation is provided by contracted medical professionals.
Company trips	Annual domestic and overseas company trips and occasional outdoor activities arranged by the Welfare Committee are provided.
Other benefits	Free ground-and-brew coffee machine, exquisite quarterly afternoon tea, vending machine, lactation room, three days of paid sick leave annually for employees, flexible working hours.






Employee Trip in 2025






Year-end Party in 2025





Company Bowling Tournament in March 2025

Blood Donation Event in May 2025







DIY Succulent Workshop in 2025





Health Lecture in July 2025







Taipei Dome Baseball Game in July 2025

Parental Leave

Parental leave for employees/year	Gender	2023	2024	2025
Number of employees eligible for parental leave	Male	3	4	3
	Female	5	7	2
Number of employees who applied for parental leave	Male	0	0	1
	Female	1	2	2
Number of employees scheduled to return after parental leave (A)	Male	0	0	1
	Female	1	2	2
Number of employees who actually returned after parental leave (B) (including early returnees)	Male	0	0	0
	Female	0	1	2
Return to work rate (B/A)	Male	0.00%	0.00%	0.00%
	Female	0.00%	50.00%	100.00%
Number of employees still employed 12 months after returning from parental leave in the previous year (C)	Male	0	0	0
	Female	0	0	1
Retention rate (C/previous year B)	Male	0.00%	0.00%	0.00%
	Female	0.00%	0.00%	0.00%

Note 1: The number of employees eligible for parental leave is based on the number of male and female employees who have applied for maternity and paternity leave in the past 3 years.

*Note 2: Return-to-work rate = (Total number of employees who actually returned to work during the year / Total number of employees expected to return to work during the year) * 100%.*

*Note 3: Retention rate = (Total number of employees still employed twelve months after returning to work in the previous year / Actual number of employees who returned to work in the previous year) * 100%.*

6.3.4 Employee Retirement Benefit System

Pension system	**Old scheme**	**New scheme**
Applicable legal basis	Labor Standards Act	Labor Pension Act
Contribution method	Contribute 2% of the total salary and deposit it in the name of the company into the pension account of the Bank of Taiwan	Contribute 6% to the individual account at the Labor Insurance Bureau according to the insurance level of employees

Contribution amount	Accumulated amount: NT$5,110 thousand	Contribution for 2025: NT$8,489 thousand

6.3.5 Talent Cultivation

The Company is committed to talent cultivation and is fully aware that employees are the cornerstone of corporate growth. We have designed a diverse onboarding training program, including product training, presentation skills, knowledge mapping, and professional certification courses, with the aim of comprehensively enhancing employee competencies. Through these systematic trainings, employees not only improve their professional knowledge and practical skills but also build a solid foundation for future career development. By continuously investing in employee growth, we drive the company's progress and contribute to long-term sustainable operations.

Over the past 3 years, our training programs have demonstrated consistent execution and achievement rates, with both total training hours and the number of sessions steadily increasing. This reflects the Company's strong commitment to employee professional development, enabling our workforce to continuously acquire new skills and enhance their overall capabilities through ongoing training initiatives.

2025 Training Program Categories

Training category	Training focus	Participants	Total training hours
Management programs	● Dale Carnegie courses ● Corporate sharing	5	150
Professional programs	● Product introduction ● Quality system and management ● Professional competency	528	1056
General knowledge programs	● New employee training ● Information security ● Integrity and insider trading ● Environmental, Health and Safety (EHS) ● Regulatory compliance	284	568

Average Training Hours Per Employee Over the Past 3 Years

Statistics/year		2023	2024	2025
Average training hours per employee (Note 1)		14.14	15.91	15.96
Average training hours per employee by gender (Note 2)	Female	15.05	16.93	16.87
	Male	13.23	14.89	15.05
By category_Average training hours per employee	Female	12.00	12.00	11.50
	Male	14.17	15.87	15.94
Note 1: Average training hours per employee: Total training hours for all employees during the year / Total number of employees at the end of the year. Note 2: Average training hours per female employee: Total training hours of female employees during the year / Total number of female employees at the end of the year.				

Employee Performance Evaluation

The Company has implemented a structured performance evaluation system to align individual development and achievements with overall corporate objectives. In the mid-year, each department reviews the goals set at the beginning of the year and makes necessary strategic adjustments for the second half to ensure annual targets are met. The Company also actively encourages employees to submit innovative proposals that can serve as bonus evaluation criteria and optimize the systems and processes of the Company. At year-end assessment, department heads are required to conduct one-on-one evaluation meetings with employees to provide clear feedback on their annual performance, including strengths and areas for improvement. Through this process, we strive to foster a fair, transparent, and innovation-driven organizational culture.

Performance evaluation statistics for 2025		Actual number of employees evaluated	Total number of employees in this category	Percentage
Gender	**Female**	61	61	100.00%
	Male	117	117	100.00%
Category	**Direct**	18	18	100.00%
	Indirect	154	154	100.00%
The following are not subject to performance evaluation: consultants, temporary workers, hourly workers, short-term contract employees, employees on unpaid leave, and colleagues who had not yet completed 3 months of service during the evaluation period.				

6.4 Occupational Health and Safety Management System

Policy/commitment		Adhering to the core spirit of the ISO 45001:2018 Occupational Safety and Health Management System, Arbor Technology formulates occupational safety and health policies, commits to compliance with legal requirements, conducts risk assessments, promotes full participation, strengthens communication, and continuously improves with "zero hazards" as the ultimate goal. We have dedicated personnel to promote occupational safety and health management, ensuring the effective operation of the system, and continuously improving management efficiency through annual tracking, review, and audits. We have also successfully obtained relevant system certifications. The Company firmly believes that employees are its most important asset, and therefore, "zero occupational injuries" is our common goal. Arbor Technology is committed to providing a safe and healthy working environment and encourages all employees to participate in improving workplace safety. Through the efforts of all employees, we aim to establish a workplace free from occupational hazards, ensuring the maximum protection of every employee's health and safety.
Goal	**Short-term 2026**	● Implement the occupational safety and health management system (e.g., ISO 45001) and continuously maintain certification. ● Occupational accidents ≤ 1. ● General safety and health education training for new employees ≥3 hours ● Conduct quarterly dissemination of occupational safety and health regulations.
	Mid- to long-term	● Zero occupational injuries (FR=0/SR=0) ● Establish a safety culture and cultivate employees' safety awareness and sense of responsibility. ● Regularly review and revise, and continuously improve the working environment.
Responsible department/complaint mechanism		● Cindy@arbor.com.tw / HR Department
Effectiveness tracking of 2025 target		● Occupational accidents ≤ 1. General safety and health education training for new employees ≥3 hours Improvement of the working environment, 1 case annually
Resources invested in 2025		● Implement environmental monitoring operations (Data Test Scientific, implemented in June and December 2025) Implement health checkups in December 2025 (En-hua Hospital: number of checkups: 160). On-site health services are provided by En-hua Hospital (implemented in accordance with the "Labor Health Protection Rules", with an occupational doctor once per quarter and an occupational nurse 8 hours per month).
Execution performance in 2025		● Zero occupational accidents. ● Newcomer (General Safety and Health Training) Achievement

	Rate 100% ● Improvement of working environment: 1 case.

Arbor Technology upholds the spirit of "prevention first and continuous improvement" and has established an "Occupational Safety and Health Department" reporting directly to the Chairman. The Company continuously invests the necessary resources to enhance its occupational safety and health management system, strengthen risk identification and employee participation, and build a sustainable, healthy workplace that is "people-oriented and safety-first" for employees, partners, and stakeholders.





Certificate of Registration

Continued

ARBOR Technology Corp.

10F., No. 700, Zhongzheng Rd., Zhonghe Dist., New Taipei City, TAIWAN, R.O.C.

ISO 45001:2018

Facility	Activity
10F., No. 700, Zhongzheng Rd., Zhonghe Dist., New Taipei City, TAIWAN, R.O.C.	Activities Related to Design, and Sales of Industrial PC
7F., No. 119, Jiankang Rd., Zhonghe Dist., New Taipei City, TAIWAN, R.O.C.	Activities Related to Manufacture of Industrial PC

Registration Number: 22OMA15280
Registration Date: 30 Nov., 2022
Issue Date: 17 Sep., 2025
Expiration Date: 29 Nov., 2028
Cycle Start Date: 30 Nov., 2025

UCS UNIVERSAL CERTIFICATION SERVICE CO., LTD.



GCL INTERNATIONAL

Certificate of Registration

This is to certify that the

ENVIRONMENTAL MANAGEMENT SYSTEM

of

ARBOR TECHNOLOGY CORPORATION

10F., No. 700, Zhongzheng Rd., Zhonghe Dist., New Taipei City, TAIWAN, R.O.C.
7F., No. 119, Jiankang Rd., Zhonghe Dist., New Taipei City, TAIWAN, R.O.C.

for

Activities Related to Design, Manufacture and Sales of Industrial PC

has been assessed and registered against the provisions of

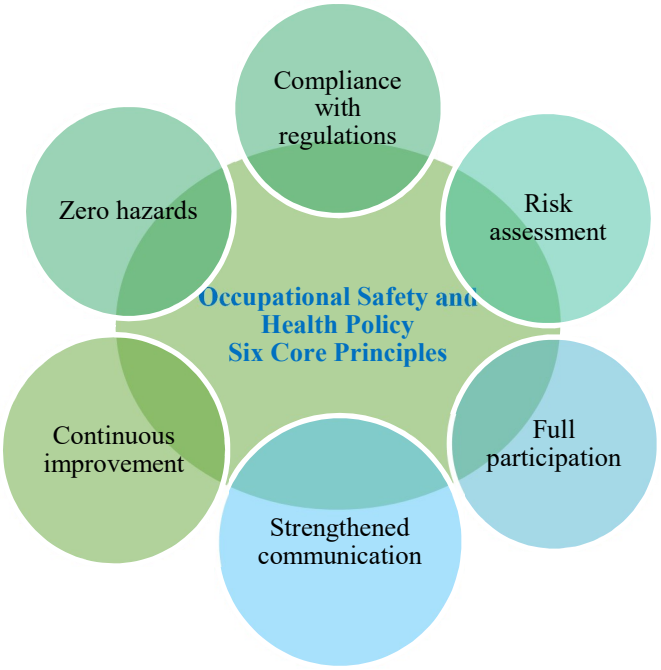
ISO 14001:2015

International Standard

with

GCL INTERNATIONAL LTD

Arbor Technology is committed to providing a safe and healthy working environment, which is our fundamental responsibility and an uncompromising commitment as an enterprise. We have established a comprehensive occupational safety and health management system based on the ISO 45001 Occupational Safety and Health Management System, adopting the "Plan-Do-Check-Act" (P-D-C-A) cycle, and actively promote a workplace safety culture. To ensure the effective implementation of the system, the Company established an occupational safety and health promotion team and assigned dedicated personnel from each department to be responsible for daily execution and supervision. Through inter-departmental collaboration and full support from senior management, we promote full participation to jointly create a safe, healthy, and sustainable working environment, achieving a win-win situation for both the Company and its employees.



Number of Labor-management Representatives on the Occupational Safety and Health Committee

Term of office: April 1, 2024-March 31, 2026

Labor representatives	Management representatives	Total headcount
6	3	9

6.4.1 Hazard Identification and Risk Management

Regular Hazard Identification and Risk Assessment

In accordance with the ISO 45001:2018 standard, Arbor Technology has established the "Occupational Health and Safety Hazard Identification and Risk Assessment Management Procedure" to systematically identify, assess, and manage potential workplace risks. The assessment scope covers the operating environment, process activities, equipment and facilities, products, and services. Through regular hazard identification and risk assessment mechanisms, potential hazard factors affecting employee health and safety are identified, and control and improvement measures are formulated based on the evaluated risk level.

For items identified as unacceptable risks, the Company prioritizes engineering controls for improvement, such as reinforcing equipment safeguarding, optimizing the work environment, and adding safety facilities, to reduce the likelihood and severity of hazards. Where necessary, administrative controls and personal protective equipment are supplemented to establish a multi-layered risk control hierarchy, continuously enhancing workplace safety and health performance.

Furthermore, Arbor Technology places great emphasis on contractor safety management. Prior to construction or maintenance, hazard notifications, risk assessments, and safety control briefings are strictly conducted. The Company requires contractors to enforce safety regulations and, through sound communication, coordination, and supervision mechanisms, ensures the safety and health of all personnel during operations to jointly create a sustainable working environment.



Arbor annually assesses operational unit risks according to procedures, combining "Frequency of Exposure (F)" and "Probability of Occurrence (P)" with a "Severity of Consequence (S)" matrix. Risks are categorized from Level 1 (highest) to Level 6 (lowest) for tiered management, fully implementing hazard identification and risk control for occupational health and safety.

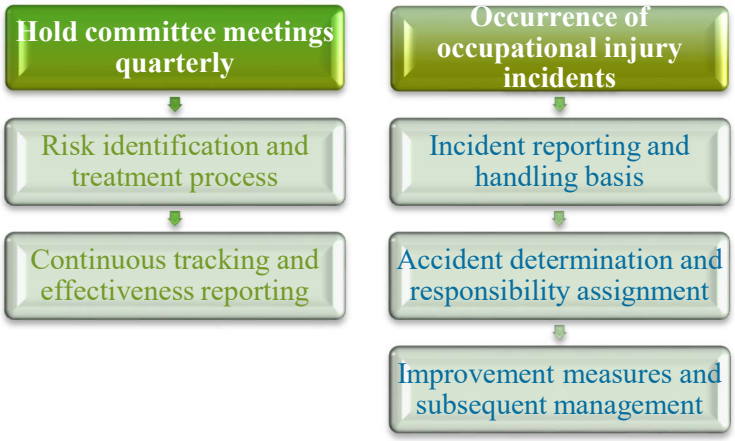
In 2025, Arbor conducted hazard identification and risk assessments across Technical Services, Industrial Applications, Business Development, Operations Management, and

Manufacturing Operations units. The results indicated that the operating environments across all units remained well below the Level 1 and Level 2 high-risk thresholds.

Dynamic Risk Management

Arbor Technology conducts a quarterly Occupational Safety and Health Committee meeting to review whether there are any occupational safety and health risks found in the operating environment that each committee member is responsible for during that quarter, and conducts improvements or tracking based on the severity of the risks found. An analysis of the improvement results is presented at the next quarter's meeting to determine whether to close the case or change the improvement plan. This process continuously enhances the risk early warning and improvement capabilities of the occupational safety and health system, thereby creating a safer and more stable working environment.

When an employee or contractor has a work safety incident, Arbor will follow the "Occupational Injury and Accident Investigation Procedures" to investigate, track, and determine the damage situation and injuries of the accident. After the accident investigation is completed, the approval and implementation of improvement measures will be handled, with continuous supervision and tracking by the dedicated unit to reduce occupational hazards and prevent similar incidents from happening again.



2025 Worksite Hazard Improvement

Incident: During vendor unloading operations, pallets were temporarily staged near the work area, partially obstructing emergency exits and evacuation pathways, which compromised emergency evacuation routes and posed a potential safety risk.

Corrective action: Immediately upon discovery, the vendor was required to relocate the pallets to the designated temporary holding area, ensuring emergency exits and passageways remained clear and unobstructed. Concurrently, safety awareness education was reinforced, requiring personnel to maintain safety order during unloading operations and proactively verify that firefighting equipment and evacuation routes remain accessible and unobstructed,



thereby safeguarding facility safety and emergency response capabilities.

6.4.2 Occupational Health Services

Arbor Technology regards employees as the Company's most valuable assets and provides welfare measures that exceed the requirements of the Occupational Safety and Health Act. Annual health examinations are conducted for all employees, with further analysis of common illnesses and abnormal results identified in the checkups. Based on these findings, the Company offers medical information and health consultation services to promote preventive medicine and disease prevention. These efforts aim to strengthen health awareness of employees and support a healthy lifestyle and overall well-being.

2025 Annual Health Examination



Arbor Technology has established a comprehensive workplace health management system under the "Labor Health Protection Rules" and the "Occupational Safety and Health Act". By integrating professional medical resources and psychological care mechanisms, the Company demonstrates its commitment to safeguarding physical and mental health of employees.

On-site health service system	•On-site health services (1 occupational physician visit per quarter, occupational nurse for 8 hours per month) •Employee physical health assessments, chronic disease management, and preliminary identification of stress and psychological conditions •Relevant records for inspection by the competent authority
Four programs implemented in accordance with the Occupational Safety and Health Act	• Prevention plan for ergonomic hazards • Prevention plan for diseases triggered by excessive workload • Prevention plan for unlawful infringement during duty execution • Maternal health protection plan for female workers
Mental health support Resource referral services	• Various service resources from government agencies and non-profit organizations compiled by occupational safety personnel • Resources categorized as “psychological counseling”, “medical prevention and treatment”, and “care/other consultations”, and promoted on bulletin boards and the intranet.

6.4.3Participation, Consultation, and Communication of Occupational Safety and Health Workers

Arbor Technology convenes quarterly Occupational Safety and Health Committee meetings, chaired by the head of the production department or their designated representative. The meetings cover discussions on safety and health programs, including education and training, workplace improvement measures, hazard prevention and control, audits, hazard identification and risk assessment, contractor management, and health promotion.

Meeting content	Labor-management meeting	Employee Welfare Committee	Occupational Safety and Health Committee	ISO9001&4501 Management review meeting
Meeting frequency	Every season	Every season	Every season	Every year
Participating units	Representatives of both labor and management			
Grievance mechanism	Email: cindy@arbor.com.tw			



6.4.4Occupational Safety and Health Training for Workers

The Company adheres to the occupational health and safety management philosophy of “Prioritize prevention fir and pursue continuous improvement” and is committed to establishing a safe, healthy, and friendly working environment, continuously enhancing occupational health and safety knowledge and disaster response capabilities of employees, and reducing the risk of occupational hazards.

In addition to mandatory safety and health training conducted in accordance with regulations and operational requirements, Arbor employs diverse channels, such as email bulletins, poster displays, safety knowledge quizzes, and internal advocacy campaigns, to enhance hazard identification capabilities, elevate risk prevention awareness, reinforce safety culture, and effectively prevent workplace accidents.

Regarding education and training, Arbor regularly conducts safety and health training for both new hires and current employees. The curriculum covers key topics including hazardous chemical management, electrical safety, respiratory protective equipment (PPE) utilization, emergency response procedures, and fire safety drills. All trainees are required to complete assessments or performance evaluations upon course completion to review learning outcomes, verify training effectiveness, and continuously advance safety expertise and emergency readiness of employees.

Furthermore, to strengthen safety management across the supply chain and contracted operations, Arbor has instituted the “Contractor Management Procedure”. All contractors entering the premises are required to fulfill designated safety protocols prior to commencing work, strictly complying with the Occupational Safety and Health Act and corporate EHS regulations. Through rigorous mechanisms, including contractor qualification screening, safety hazard briefings, construction management, and on-site supervision, Arbor ensures contractor operations comply with legal mandates, mitigates operational hazards, and jointly maintains a safe, healthy workplace environment.

Training program	2025 participated hours / number of participants
Occupational safety and health training for new employees	3 hr / 61 people
Self-defense firefighting team training	2 fire drills per year

2025 Occupational Safety and Health Training



2025 Fire Drill



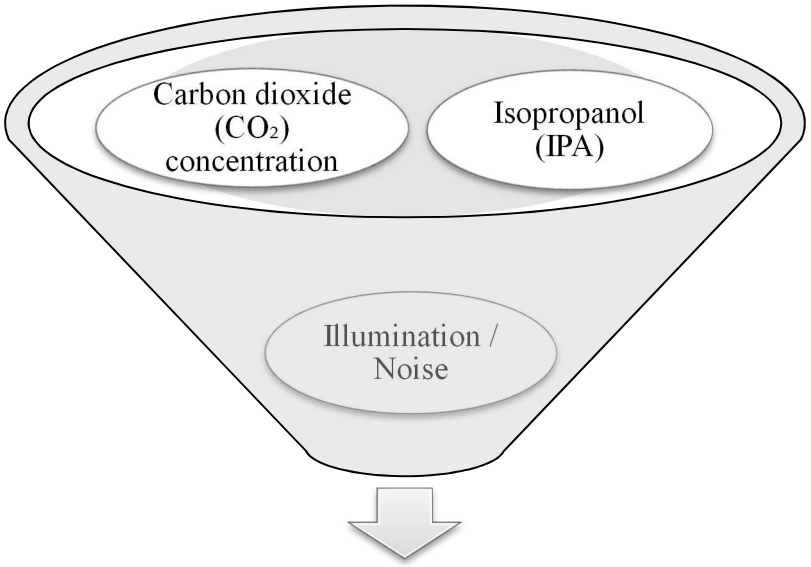


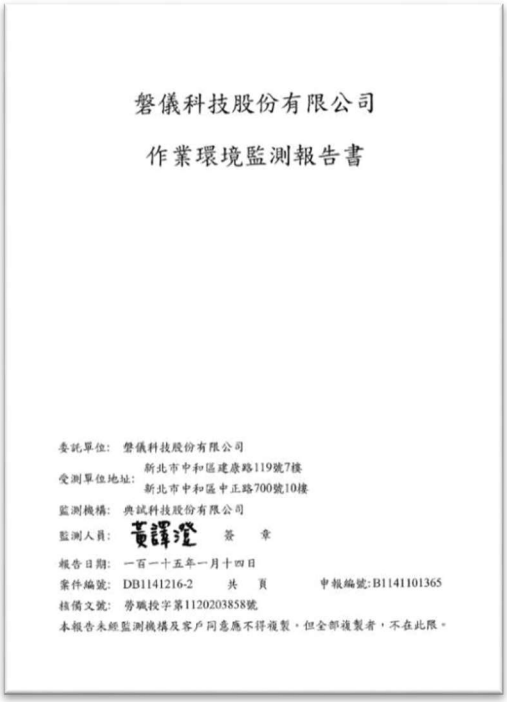
6.4.5Occupational Safety and Health Worker Health Promotion

Arbor Technology firmly believes that "Employee health is the foundation of sustainable business operations". The Company fosters a safe, healthy, and supportive work environment through systematic environmental monitoring and diverse health promotion measures.

Work Environment Monitoring and Risk Control

To effectively identify potential workplace hazards and protect employee health, the Company commissions a qualified third-party testing agency (Data Test Scientific Co., Ltd.) to conduct environmental monitoring every six months (in June and December, 2025). In 2025, the concentrations at all monitoring points were below the statutory permissible limits, indicating no abnormal exposure risk.





磐儀科技股份有限公司

作業環境監測報告書

委託單位：磐儀科技股份有限公司
受測單位地址：新北市中和區建康路119號7樓
新北市中和區中正路700號10樓
監測機構：典試科技股份有限公司
監測人員：黃譯澄 簽 章
報告日期：一百一十五年一月十四日
案件編號：DB1141216-2 共 頁 申報編號:B1141101365
核備文號：勞職授字第1120203858號
本報告未經監測機構及客戶同意應不得複製，但全部複製者，不在此限。



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監測人員：黃譯澄 簽 章
報告日期：一百一十四年七月十四日
案件編號：DB1140617-2 共 頁 申報編號:B1140501544
核備文號：勞職授字第1120203858號
本報告未經監測機構及客戶同意應不得複製，但全部複製者，不在此限。

On-Site Health Services and Medical Support Under the “Labor Health Protection Rules”

In 2025, the Company commissioned En-hua Hospital to provide on-site health services, including:

- Employee health consultations and preliminary assessments
- Recommendations for disease prevention and ongoing health monitoring
- Assistance in identifying occupational disease risks and making referrals

This service effectively connects workplace health management with professional medical resources, enhancing the overall integrity of the Company’s occupational health support system.

Worker Health Promotion Program

Arbor Technology actively promotes the physical and mental well-being of its employees. In addition to offering a wide range of health education resources, such as nutrition, exercise, and mental health, the Company helps employees develop practical knowledge and skills to maintain a healthy lifestyle. We also organize a series of health promotion seminars and activities, including ball games, hiking, floral arrangement workshops, and fitness programs. These initiatives encourage employees to actively participate in healthy living, enhance communication and collaboration among colleagues, and improve overall awareness of health and well-being.

ESG Internalization - Green

Experience





Floral Arrangement



Healthy Living - Get Moving





6.4.6 Workers Covered by An Occupational Health and Safety Management System

Management system/regulations	Inspection type	Headcount	Proportion	Note
Occupational Safety and Health Act	Internal inspection	198	100%	
	Labor inspection	198	100%	
ISO 45001:2018 (2025.11.30-2028.11.29)	Internal Audit	198	100%	
	External inspection	198	100%	An external audit was conducted by Universal Certification Service Co., Ltd., involving 2 personnel over a period of 2 days.

6.4.7 Occupational Injuries and Occupational Diseases Statistics

Arbor Technology Employee/Non-employee: Occupational Injuries and Diseases Statistics

Statistics/year		2023	2024	2025
Total working hours		348,925	354,255	364,253
Work-related fatalities	Headcount	0	0	0
	Proportion	0	0	0
Severe occupational injuries	Headcount	0	0	0
	Proportion	0	0	0
Recordable occupational injuries	Headcount	0	1	0
	Proportion	0	0.51	0
Occupational diseases	Headcount	0	0	0
	Proportion	0	0	0
Recordable occupational diseases	Headcount	0	0	0
	Proportion	0	0	0

Occupational Safety and Health Training for Workers

Type/year		2023	2024	2025	Description of hazards and improvements
Type of occupational injury	**Commuting or other traffic accidents**	0	0	0	Not applicable
	Falls in the factory	0	1	0	Not applicable

6.5 Community Care and Public Participation

We fulfill our corporate social responsibility through community engagement, charitable giving, and arts and cultural sponsorship. In 2025, we participated in many charitable activities, with total donations amounting to approximately NT$204 thousand.

磐儀 社區關懷



Participation in Community Welfare/Services

六合心家園 癌友健康協會

- Spinning and Mind-body Wellness Courses
- Daily Companionship and Care

GRI 202-2: Proportion of senior management hired from the local

重要營運據點	高階主管總數	僱用當地居民為高階主管人數	比例
台灣	14 人	14 人	100 %









APPENDIX

(I) Appendix 1, GRI Content Index

Material Topic: ★

Statement of use	Arbor Technology reported content under GRI guidelines from January 1, 2025 to December 31, 2025				
GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standards are currently available				
Topic	**Disclosures**	**Description**	**Section**	**Page number**	**Omission reason/explanation**
GRI 2: General Disclosures 2021					
The organization and its reporting practices	2-1	Organization details	II. Regarding Arbor	22	
	2-2	Entities included in the organization's sustainability reporting	About This Report	4	
	2-3	Reporting period, frequency and contact point	About This Report	4	
	2-4	Restatements of information	-	NA	Not yet restated
	2-5	External assurance	About This Report	5	Not assured by a third-party organization
Activities and workers	2-6	Activities, value chain, and other business relationships	2.3 Value Chain and Other Business Relationships	26	
	2-7	Employees	6.2 Gender Equality and Diversity	100	
	2-8	Workers who are not employees	6.2 Gender Equality and Diversity	100	
Governance	2-9	Governance structure and composition	3.1 Governance Practices	32	
	2-10	Nomination and selection of the highest governance body	3.1 Governance Practices	32	
	2-11	Chair of the highest governance body	3.1 Governance Practices	32	
	2-12	Role of the highest governance body in overseeing the management of impacts	3.1 Governance Practices	32	
	2-13	Delegation of responsibility for managing impacts	1.1 Sustainable Development Council	6	

	2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Development Council	6	
	2-15	Conflicts of interest	3.1.2 Board of Directors	34	
	2-16	Communication of critical concerns	1.3 Stakeholders Negotiate	8	
	2-17	Collective knowledge of the highest governance body	3.1.2 Board of Directors	34	
	2-18	Evaluation of the performance of the highest governance body	3.1.2 Board of Directors	34	
	2-19	Remuneration policies	3.1.3 Functional Committee	38	
	2-20	Process to determine remuneration	3.1.3 Functional Committee	38	
	2-21	Annual total compensation ratio	-		Confidentiality clause/salary not disclosed under the confidential policy
Strategy, policy and practice	2-22	Statement on sustainable development strategy	Chairman's Words	3	
	2-23	Policy commitments	3.1.5 Business Integrity 6.1 ARBOR Human Rights Policy	43 97	
	2-24	Embedding policy commitments	3.1.5 Business Integrity 6.1 ARBOR Human Rights Policy	43 97	
	2-25	Processes to remediate negative impacts	3.2 Risk Management	46	
	2-26	Mechanisms for seeking advice and raising concerns	3.1.5 Business Integrity	44	
	2-27	Regulation compliance	3.4 Compliance with Regulations	53	
	2-28	Membership associations	2.5 Industry Partners and External Organization Participation	30	
Stakeholders Engagement	2-29	Approach to stakeholder engagement	1.2 Confirm Stakeholders	7	
	2-30	Collective bargaining agreements	-	NA	Not applicable/the employees of the Company do not sign collective agreements.
GRI 3: Material Topics 2021					

Material topics	3-1	Process to determine material topics	1.4 Identification Major Theme	12	
	3-2	List of material topics	1.4 Identification Major Theme	12	
	3-3	Management of material topics	3.1.5 Business Integrity	42	
			3.4 Compliance with Regulations	53	
			3.5 Operational Performance	56	
			3.6 Information Security Protection	59	
			4.1 Product and service quality	65	
			5.4 Supply Chain Management	78	
			5.5 Innovation, R&D, and Green Products	86	
			6.3 Talent Attraction and Development	103	
Economic Indicators					
★GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	3.5 Operational Performance	58	
	201-2	Financial implications and other risks and opportunities due to climate change	3.3 Climate Change Governance	47	
	201-3	Defined benefit plan obligations and other retirement plans	6.3.4 Employee Retirement Benefit System	110	
	201-4	Financial assistance received from government	--	Approved investment tax credit for 2024: NT$6,179,921; customs duty interest subsidy of NT$375,000	
★GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.3.2 Salary and Rewards	107	
	202-2	Proportion of senior management hired from the local community	6.5 Social Care and Community Engagement	123	
★GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	3.1.5 Business Integrity	45	
Environmental Indicators					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	5.1.1 Energy Management	72	
	302-2	Energy consumption outside	-	NA	The Company has not yet

		the organization			compiled statistics.
	302-3	Energy intensity	5.1.1 Energy Management	72	
	302-4	Reduction of energy consumption	5.1.1 Energy Management	72	
	302-5	Reduction of energy requirements of products and services	-	NA	The Company currently has no relevant information available for disclosure
GRI 303: Water and Effluents 2018 Management Approach	303-1	Interactions with water as a shared resource	5.2 Water Resources Management	73	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5.1.2 GHG Emissions Management	72	
	305-2	Energy indirect (Scope 2) GHG emissions	5.1.2 GHG Emissions Management	72	
	305-3	Other indirect (Scope 3) GHG emissions	5.1.2 GHG Emissions Management	72	
	305-4	GHG emissions intensity	5.1.2 GHG Emissions Management	72	
	305-5	Reduction of GHG emissions	5.1.2 GHG Emissions Management	72	
	305-6	Emissions of ozone-depleting substances (ODS)	-	NA	The Company has no such emissions.
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	NA	The Company has no such emissions.
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	5.4.2 Supply Chain Management	81	
	308-2	Negative environmental impacts in the supply chain and actions taken	5.4.2 Supply Chain Management	81	
Social indicators (including human rights)					
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	6.3.1 New and Departing Staff at Taiwan Headquarters	105	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.3.3 Employee Benefits	107	
	401-3	Parental leave	6.3.3 Employee Benefits	107	
GRI 402:	402-1	Minimum notice periods	6.1.2 Labor-Management	100	

Labor/Management Relations 2016		regarding operational changes	Communication		
GRI 403: Occupational Health and Safety 2018 Management Approach	403-1	Occupational Health and Safety Management System	6.4 Occupational Safety and Health Management System	112	
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	6.4.1 Hazard Identification, Risk Assessment, and Incident Investigation	115	
	403-3	Occupational health services	6.4.2 Occupational Health Services	117	
	403-4	Worker participation, consultation, and communication on occupational health and safety	6.4.3 Participation, Consultation, and Communication of Occupational Safety and Health Workers	118	
	403-5	Worker training on occupational health and safety	6.4.4 Occupational Safety and Health Workers Training	118	
	403-6	Promotion of worker health	6.4.5 Occupational Safety and Health Worker Health Promotion	119	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.4 Occupational Safety and Health Management System	112	
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	6.4.6 Workers Covered by an Occupational Safety and Health Management System	112	
	403-9	Work-related injuries	6.4.7 Occupational Injuries and Diseases Statistics	112	
	403-10	Occupational diseases	6.4.7 Occupational Injuries and Diseases Statistics	112	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	6.3.5 Talent Cultivation	111	
	404-2	Programs for upgrading employee skills and transition assistance programs	6.3.5 Talent Cultivation	110	
	404-3	Percentage of employees receiving regular performance and career development reviews	6.3.5 Talent Cultivation	111	
GRI 405: Diversity and	405-1	Diversity of governance bodies	3.1.2 Board of Directors	34	

Equal Opportunity 2016		and employees	6.2 Gender Equality and Diversity	100	
	405-2	Ratio of female to male basic salary plus remuneration	6.3.2 Salary and Rewards	106	
★GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	6.1.1 ARBOR Human Rights Policy	99	
★GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	6.1.1 ARBOR Human Rights Policy	99	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	5.4.2 Supplier Management	87	
	414-2	Negative social impacts in the supply chain and actions taken	5.4.2 Supplier Management	87	
★GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.1.2 Customer Service	68	

(II) Appendix 2, SASB Preparation Standards - TC-HW Hardware

SASB Topics	Metric code	Metric description	Metric type	Unit	Disclosures/corresponding section
Product safety	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	N/A	-	3.5.6 Product Information Security
Employee diversity & inclusion	TC-HW-330a.1	Percentage of employees by (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	Quantitative	Percentage (%)	6.2 Gender Equality and Diversity
Product lifecycle management	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage (%)	Not applicable. Arbor does not adopt the IEC62474 standard, but the raw materials used in its products comply with relevant EU regulations such as RoHS and REACH.

	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Quantitative	Percentage (%)	Not applicable. Arbor products are not required to obtain EPEAT certification.
	TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification	Quantitative	Percentage (%)	Not applicable. Arbor products are not subject to ENERGY STAR certification requirements.
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	Not applicable. The Company operates on a B2B business model. After products are sold, ownership is transferred, and customers manage disposal in accordance with industrial waste regulations. Therefore, this weight and percentage metric is not applicable.
Supply chain management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Quantitative	Percentage (%)	RBA audit not yet implemented
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	Quantitative	-	RBA audit not yet implemented
Materials sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	N/A	-	5.4.3 Management of Risks Associated with the Use of Critical Materials
Activity Metrics					

-	TC-HW-000.A	Number of units produced by product category	Quantitative	-	2025: Total single-board/embedded and other board-type products 16,767 Total system products: 27,646
	TC-HW-000.B	Area of manufacturing facilities	Quantitative	Square meter	Arbor Headquarters: 4,462.93 square meters (excluding public spaces)
	TC-HW-000.C	Percentage of production from owned facilities	Quantitative	Percentage (%)	100 %

(III) Appendix 3: Standards for Disclosure of Sustainability Indicators

Number	Metrics	Metric type	Unit	Disclosures/corresponding section
I	Total energy consumption, percentage of purchased electricity, and renewable energy utilization rate	Quantitative	Gigajoules (GJ), Percentage (%)	3.5.6 Product Information Security
II	Total water withdrawal and consumption	Quantitative	Thousand cubic meters (m^3)	6.2 Gender Equality and Diversity
III	Weight of hazardous waste generated and percentage recycled	Quantitative	Metric tons (t), Percentage (%)	5.3.2 Current Status of Waste Removal Target Achievement
IV	Description of types, number, and rate of work-related injuries	Quantitative	Ratio (%), Quantity	6.4.7 Occupational Injuries and Diseases Statistics
V	Disclosure on product lifecycle management: including the weight and percentage of recycled end-of-life products and e-waste (Note) Includes the sale of scrap materials or other recycling treatments, and relevant explanations should be provided.	Quantitative	Metric tons (t), Percentage (%)	Not applicable. The Company operates on a B2B business model. After products are sold, ownership is transferred, and customers are responsible for their disposal in accordance with industrial waste regulations.
VI	Description of risk management related to the use of critical materials.	Qualitative	Not applicable	5.4.2 Supplier Management

VII	Total monetary losses resulting from legal proceedings related to anti-competitive behavior	Quantitative	Reporting currency	No legal proceedings related to anti-competitive behavior occurred in 2025.
VIII	Production volume of major products by product category	Quantitative	Varies by product type	2025: Total single-board/embedded and other board-type products: 16,767; Total system products: 27,646

(IV) Appendix 4, Climate-Related Information of Listed and OTC Companies

I. Risks and opportunities posed by climate change and the Company's response measures

Item	Implementation status
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	Arbor Technology addresses the management of climate-related risks in section 3.3 Climate Change Governance.
2. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning (short, medium, long term).	
3. Describe the impacts of extreme weather events and transition actions on financial performance.	
4. Describe how processes for identifying, assessing, and managing climate risks are integrated into the organization's overall risk management.	
5. Where scenario analysis is used to assess the resilience of the organization's strategy to climate-related risks, the organization should describe the scenarios used, parameters, assumptions, analytical choices/factors, and the principal financial implications.	
6. If there is a transition plan to manage climate-related risks, the content of the plan and the indicators and targets used to identify and manage physical risks and transition risks should be explained.	
7. If using internal carbon pricing as a planning tool, the basis for pricing should be explained.	No internal carbon pricing has been adopted

Item	Implementation status
8. If climate-related targets are set, the covered activities, GHG emission scopes, planning period, and annual progress should be explained. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the related targets, the source and quantity of the offset carbon reduction or the number of Renewable Energy Certificates (RECs) should be explained.	(1) Arbor Technology has no plans at this stage. (2) For more details, refer to section 5.1.2 GHG Emissions management
9. The status of GHG inventory and third-party assurance, and emissions reduction targets, strategies, and specific action plans.	For more details, refer to section 5.1.2 GHG Emissions management

1. GHG Reduction Targets, Strategies, and Specific Action Plans Inventory Information

Arbor conducts ISO 14064-1 GHG inventories to establish robust baseline data, accurately monitor emissions status, and track the effectiveness of carbon reduction initiatives.

Emission reduction targets (Note) If global warming is limited to within 1.5°C, and the tool provided by SBTi is referenced, the absolute contraction approach is used for trial calculation.	**Implementation measures**
Compared to the 2025 base year (Note: Carbon reduction targets have been recalculated due to the base year being reset to 2025) ● Short-term target Reduce Scope 1 and Scope 2 GHG emissions by 4.1865% by 2027, compared to the 2025 base year. ● Mid- to long-term target Reduce Scope 1 and Scope 2 GHG emissions by 21.0001% by 2030, compared to the 2025 base year. In alignment with the Climate Change Response Act, the Company plans to achieve net-zero GHG emissions by 2050.	1. Reduce energy consumption through material selection and R&D innovations. 2. Improve the energy efficiency of equipment.

2. GHG Emissions by Scope for the Past 2 Years by Arbor Technology

(Data coverage: Zhongzheng Road Headquarters and Jiankang Plant) (assured by ARES in 2024, assured by Global Certification in 2025)

● The Company conducts GHG inventories in accordance with ISO 14064-1:2018. While 2024 was originally designated as the base year, Category 5 emissions for that year experienced significant volatility due to market demand shifts. To maintain data consistency, Category 5 emissions are temporarily excluded starting in 2025, and the base year has been officially reset to 2025. This adjustment aims to eliminate the distortions of non-operational factors on the emissions baseline, establishing a more representative annual baseline to facilitate the ongoing tracking and management of long-term reduction targets.

Inventory year	Emission source	Category 1					Category 2	Category 3	Category 4	Category 5	Category 6	Total emissions
		Stationary combustion emissions	Mobile combustion emissions	Process emissions	Fugitive emissions	Total	Indirect energy emissions	Indirect emissions from transportation	Indirect emissions from products used by the organization	Indirect emissions from the use of the organization's products	Other indirect emissions	
2024	Emissions equivalent (tons CO_2e/year)	0.0307	2.6967	0.0000	17.8063	20.5337	257.9229	0.7421	64.2221	1026.2508	0.0000	1369.672
	Gas composition share (%)	0.00%	0.20%	0.00%	1.30%	1.50%	18.83%	0.05%	4.69%	74.93%	0.00%	100.00%
2025	Emissions equivalent (tons CO_2e/year)	0.0313	1.9434	0.0000	16.7205	18.6952	275.1244	1.2005	78.109	Excluded from inventory scope	0.0000	373.129
	Gas composition share (%)	0.01%	0.52%	0.00%	4.48%	5.01%	73.73%	0.32%	20.93%		0.00%	100.00%