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報告撰寫及品質管理流程

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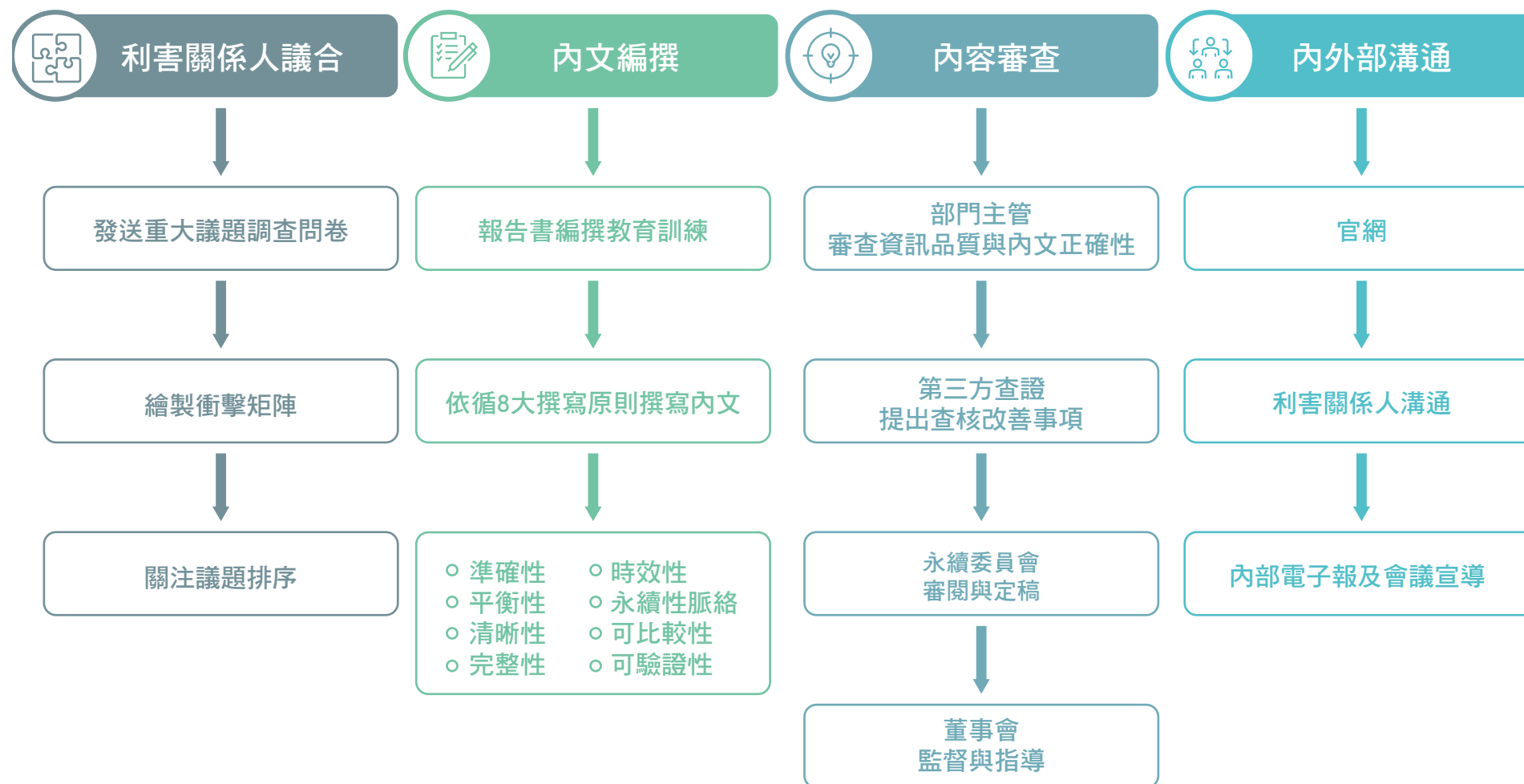
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報告撰寫及品質管理流程





GRI 內容索引

GRI 2：一般揭露 2021

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	GRI 305：排放 2016	305-1 直接 (範疇一) 溫室氣體排放	4.2 溫室氣體盤查	45
		305-2 能源間接 (範疇二) 溫室氣體排放	4.2 溫室氣體盤查	45
		305-3 其它間接 (範疇三) 溫室氣體排放	4.2 溫室氣體盤查	45
		305-4 溫室氣體排放密集度	4.2 溫室氣體盤查	45
		305-5 溫室氣體排放減量	4.2 溫室氣體盤查	45
氣候行動	3-3 重大主題管理			
	GRI 201：經濟績效 2016	201-2 氣候變遷所產生的財務影響及其它風險與機會	4.1 淨零轉型策略	39
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	GRI 404：訓練與教育 2016	404-1 每名員工每年接受訓練的平均時數	6.4 人才培育	80
		404-3 定期接受績效及職業發展檢核的員工百分比		

GRI 特定主題揭露：自願性揭露指標

GRI 準則	揭露項目		對應章節	頁碼
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GRI 405：員工多元化與平等機會 2016	405-1	治理單位與員工的多元化	6.1 員工概況	66
GRI 406：不歧視 2016	406-1	歧視事件以及組織採取的改善行動	6.2 人權管理	73
GRI 407：結社自由與團體協商 2016	407-1	可能面臨結社自由及團體協商風險的營運據點或供應商	3.1 供應鏈管理策略	33
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GRI 408：童工 2016	408-1	營運據點和供應商使用童工之重大風險	6.2 人權管理	73
GRI 409：強迫或強制勞動 2016	409-1	具強迫與強制勞動事件重大風險的營運據點和供應商	6.2 人權管理	73
GRI 412：人權評估 2016	412-1	接受人權檢視或人權衝擊評估的營運活動	6.2 人權管理	73

SASB 內容索引

指標代碼	揭露指標	說明
產品安全		
TC-HW-230a.1	描述產品資料安全風險的辨識和解決方法	新普台灣於 2024 年通過第三方 ISO27001 續審稽核，保障公司與客戶之權益。新普科技產品均依各國強制或自願性安全法規驗證通過，並且要求產品外標上標註危險及易爆的警示。執行情形請詳 2.5 資訊安全、5.4 產品品質與責任。
員工多元性和包容性		
TC-HW-330a.1	(1) 管理人員 (2) 技術人員 (3) 所有其他員工的性別和種族群體所佔的百分比，執行情形請詳 6.1 員工概況。	執行情形請詳 6.1 員工概況。
產品生命週期		
TC-HW-410a.1	包含 IEC 62474 揭露物質的產品占營收比例	依據禁用物質法規定期更新產品有害物質管理規定，執行情形請詳 5.4 產品品質與責任。
TC-HW-410a.2	符合 EPEAT 登錄要求或同等條件的合格產品所佔百分比（按收入計）	新普科技產品為 B2B 而非終端產品，故難以蒐集數據
TC-HW-410a.3	符合 ENERGY STAR® 標準的合格產品所佔百分比（按收入計）	新普科技產品為 B2B 而非終端產品，故難以蒐集數據
TC-HW-410a.4	回收報廢產品和電子廢棄物的重量、回收百分比	新普科技產品為 B2B 而非終端產品，故難以蒐集數據
供應鏈管理		
TC-HW-430a.1	通過 RBA 驗證稽核流程（VAP）或同等審核的一階供應商工廠所佔的百分比 (a) 所有工廠和 (b) 高風險工廠	(a) 2024 共計稽核 28 家，總執行率為 11.2%；(b) 高風險工廠稽核率 80%。
TC-HW-430a.2	一階供應商 (1) 與 RBA 驗證稽核流程（VAP）或同等的不符合率，以及 (2) (a) 優先不符合和 (b) 其他不符合的 相關矯正措施比率	(1) 供應商 RBA 行為準則稽核不符合率 9.9%； (2) 優先不符合項矯正措施比率 100%；其他不符合項矯正措施比率 >90%。
材料採購		
TC-HW-440a.1	描述與使用關鍵材料有關的風險管理	新普科技要求供應商必須簽署《衝突礦產宣告書》，並於供應鏈執行衝突礦產盡責調查，確保產品未使用來自衝突地區之礦物，執行情形請詳 3.2 供應商 ESG 風險治理：責任礦產管理與盡責調查。
TC-HW-000.A	按產品類別生產的單位數	169,908 仟組
TC-HW-000.B	生產設施面積	商業機密不予揭露
TC-HW-000.C	自有設施的生產	100%

聯合國全球盟約對照表

分類	議題	對應章節
人權	企業界應支持並尊重國際公認的人權	6.2 人權管理
	保證不與踐踏人權者同流合污	3.2 供應鏈 ESG 風險治理
勞工標準	企業界應支持結社自由及切實承認集體談判權	6.2 人權管理
	禁止一切形式的強迫和強制勞動	6.2 人權管理
	切實禁用童工	6.2 人權管理
	杜絕就業和職業方面的歧視	6.2 人權管理
環境	企業界應支持採用預防性方法應付環境挑戰	4.1 淨零轉型策略 4.2 溫室氣體盤查
	採取主動行動促進在環境方面更負責任的做法	4.3 能源管理行動 4.4 環境衝擊減緩
	鼓勵開發和推廣環境友好型技術	CH.5 綠色產品及創新
反貪腐	企業界應努力反對一切形式的腐敗，包括敲詐和賄賂	2.2 誠信經營

上市上櫃公司氣候相關資訊

項目	對應章節
1. 敘明董事會與管理階層對於氣候相關風險與機會之監督及治理。	4.1 淨零轉型策略
2. 敘明所辨識之氣候風險與機會如何影響企業之業務、策略及財務（短期、中期、長期）。	4.1 淨零轉型策略
3. 敘明極端氣候事件及轉型行動對財務之影響。	4.1 淨零轉型策略
4. 敘明氣候風險之辨識、評估及管理流程如何整合於整體風險管理制度。	4.1 淨零轉型策略
5. 若使用情境分析評估面對氣候變遷風險之韌性，應說明所使用之情境、參數、假設、分析因子及主要財務影響。	4.1 淨零轉型策略
6. 若有因應管理氣候相關風險之轉型計畫，說明該計畫內容，及用於辨識及管理實體風險及轉型風險之指標與目標。	4.1 淨零轉型策略
7. 若使用內部碳定價作為規劃工具，應說明價格制定基礎。	4.1 淨零轉型策略
8. 若有設定氣候相關目標，應說明所涵蓋之活動、溫室氣體排放範疇、規劃期程，每年達成進度等資訊；若使用碳抵換或再生能源憑證（RECs）以達成相關目標，應說明所抵換之減碳額度來源及數量或再生能源憑證（RECs）數量。	4.2 溫室氣體盤查
9. 溫室氣體盤查及確信情形。	4.2 溫室氣體盤查

第三方查證聲明書



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE SIMPLO TECHNOLOGY CO., LTD.'S SUSTAINABILITY REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by SIMPLO TECHNOLOGY CO., LTD. (hereinafter referred to as SIMPLO TECHNOLOGY) to conduct an independent assurance of the Sustainability Report for 2024 (hereinafter referred to as the Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2025/5/5 to 2025/6/16. The boundary of disclosure mainly includes the headquarters of Simplo Technology Co., Ltd. in Taiwan, the production sites in China "Technology (Chongqing) Inc.", Simplo Technology (Changshu) Inc., Huapu Technology (Changshu) Inc. and Simplo Technology (Vietnam) Inc. The boundary is not the same as Simplo Technology's consolidated financial statements.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all SIMPLO TECHNOLOGY's Stakeholders.

RESPONSIBILITIES

The sustainability information in the SIMPLO TECHNOLOGY's Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body and management of SIMPLO TECHNOLOGY. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the Accountability Principles (AA1000AP, 2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Select specific reporting criteria included in the contract

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (With Reference to)

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- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standard.

ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, Sustainability Committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and Sustainability Accounting Standards Board (SASB) related disclosures has not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from SIMPLO TECHNOLOGY, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 28000, ISO 20121, ISO 50001, SA8000, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Accountability Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

SIMPLO TECHNOLOGY has demonstrated a strong commitment to stakeholder inclusivity and engagement. The organization has effectively integrated stakeholder engagement processes into its governance, strategy, and decision-making frameworks, ensuring involvement from senior management, cross-functional teams, and diverse geographical regions. Through various engagement initiatives, including surveys and communications with employees, customers, investors, suppliers, CSR experts, and other stakeholders, SIMPLO TECHNOLOGY fosters a comprehensive understanding of stakeholder concerns.

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MATERIALITY

SIMPLO TECHNOLOGY has established and integrated a multifaceted methodology, incorporating double materiality assessment, to identify the organization's material issues. It has developed an impact-based materiality analysis process and established corresponding sustainability objectives. This report appropriately addresses the identified issues based on their materiality and priority.

RESPONSIVENESS

SIMPLO TECHNOLOGY has adequately demonstrated responsiveness towards the material topics and their impacts that were identified through the review process. The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

SIMPLO TECHNOLOGY has demonstrated a process on identifying impacts that fairly encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. In the future, it can be considered to defined methodology with monetization to present the intensity of impact and prioritization.

ADHERENCE TO GRI

The report, SIMPLO TECHNOLOGY'S Sustainability Report of 2024, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to SIMPLO TECHNOLOGY'S contributions to sustainability development. In the future progressively adopting systematic data collection and integration with IFRS standards can further enhance alignment with the expectations of investors and other stakeholders.

Signed:

For and on behalf of SGS Taiwan Ltd.



Stephen Pao
Business Assurance Director
Taipei, Taiwan
09 July, 2025
www.sgs.com



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