

附录

报告撰写及质量管理流程

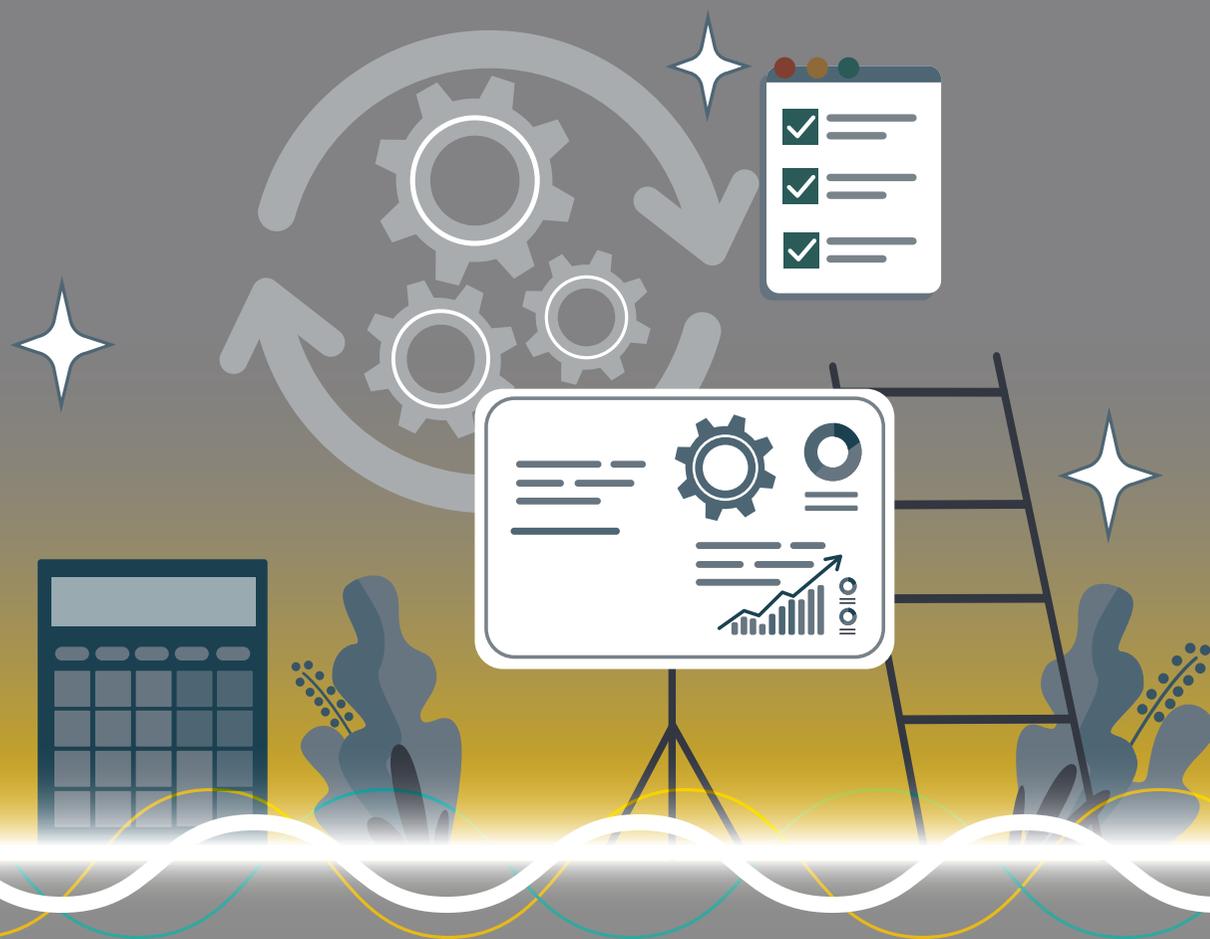
GRI 内容索引

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联合国全球盟约对照表

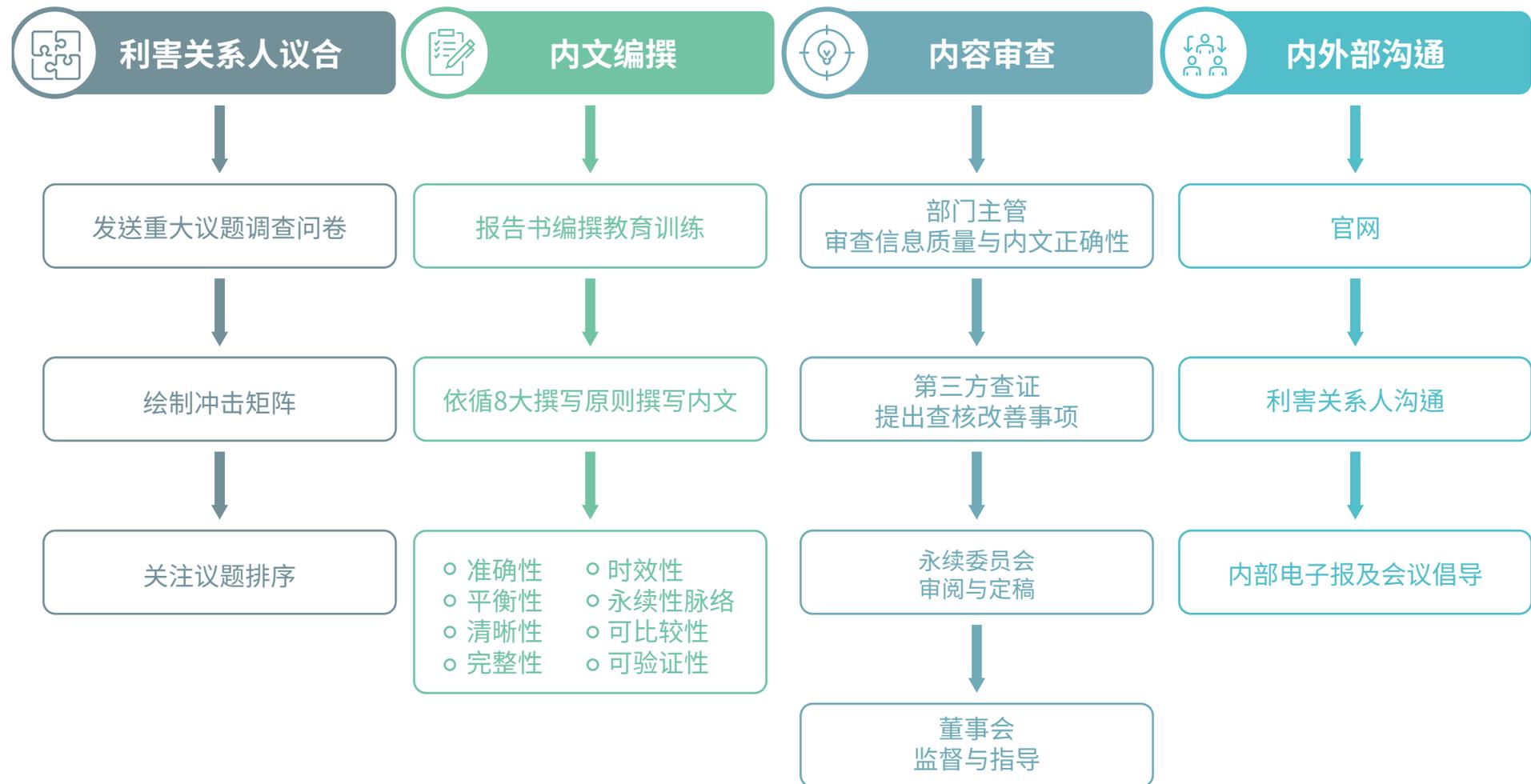
上市上柜公司气候相关信息

第三方查证声明书





报告撰写及质量管理流程





GRI 内容索引

GRI 2：一般揭露 2021

揭露项目	对应章节	页码
2-1 组织详细资讯	1.1 公司概况	7
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2-3 报告期间、频率及联络人	关于本报告书	1
2-4 资讯重编	本報告書無資訊重編	-
2-5 外部保证 / 确信	关于本报告书	1
2-6 活动、价值链和其他商业关系	1.1 公司概况	7
2-7 员工	6.1 员工概况	66
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2-11 最高治理单位的主席	2.1 治理运作	22
2-12 最高治理单位于监督冲击管理的角色	1.2 永续发展策略	12
2-13 冲击管理的负责人	1.2 永续发展策略	12
2-14 最高治理单位于永续报导的角色	1.2 永续发展策略	12

揭露项目	对应章节	页码
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2-19 薪酬政策	2.1 治理运作	22
2-20 薪酬决定流程	2.1 治理运作	22
2-22 永续发展策略的声明	董事长的话	2
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2-23 政策承诺	2.2 诚信经营	26
	3.1 供应链管理策略	33
2-24 纳入政策承诺	6.2 人权管理	73
	2.2 诚信经营	26
2-26 寻求建议和提出疑虑的机制	3.1 供应链管理策略	33
	6.2 人权管理	73
2-27 法律遵循	2.2 诚信经营	26
2-28 公协会的会员资格	2.2 诚信经营	26
2-29 利害关系人议合方针	1.1 公司概况	7
2-30 团体协约	1.3 利害关系人沟通	16
	没有团体协约	-



GRI 3：重大主题 2021

主题	GRI 准则		揭露项目	对应章节	页码
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	GRI 205：反贪腐 2016	205-2	有关反贪腐政策和程序的沟通及训练	2.2 诚信经营	26
风险管理	3-3 重大主题管理				
	自订主题			2.4 风险管理	28
供应链管理	3-3 重大主题管理				
	GRI 204：采购实务 2016	204-1	来自当地供货商的采购支出比例	3.1 供应链管理策略	33
	GRI 308：供货商环境评估 2016	308-1	使用环境标准筛选新供货商	3.2 供应链 ESG 风险治理	34
		308-2	供应链中负面的环境冲击以及所采取的行动	3.2 供应链 ESG 风险治理	34
	GRI 414：供货商社会评估 2016	414-1	使用社会标准筛选新供货商	5.4 产品质量与责任	59
414-2		供应链中负面的社会冲击以及所采取的行动	5.4 产品质量与责任	59	
产品质量与责任	3-3 重大主题管理				
	GRI 416：顾客健康与安全 2016	416-1	评估产品和服务类别对健康和安全的冲击	5.4 产品质量与责任	59
		416-2	违反有关产品与服务健康和法规之事件	5.4 产品质量与责任	59
信息安全	3-3 重大主题管理				
	GRI 418：客户隐私 2016	418-1	经证实侵犯客户隐私或遗失客户资料的投诉	2.5 信息安全	30
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	GRI 301：物料 2016	301-2	使用回收再利用的物料	5.3 循环经济	57



主题	GRI 准则	披露项目	对应章节	页码	
温室气体	3-3 重大主题管理				
	GRI 302：能源 2016	302-1	组织内部的能源消耗量	4.2 温室气体盘查	45
		302-3	能源密集度	4.2 温室气体盘查	45
	GRI 305：排放 2016	305-1	直接（范畴一）温室气体排放	4.2 温室气体盘查	45
		305-2	能源间接（范畴二）温室气体排放	4.2 温室气体盘查	45
		305-3	其它间接（范畴三）温室气体排放	4.2 温室气体盘查	45
		305-4	温室气体排放密集度	4.2 温室气体盘查	45
305-5		温室气体排放减量	4.2 温室气体盘查	45	
气候行动	3-3 重大主题管理				
	GRI 201：经济绩效 2016	201-2	气候变迁所产生的财务影响及其它风险与机会	4.1 净零转型策略	39
训练与发展	3-3 重大主题管理				
	GRI 404：训练与教育 2016	404-1	每名员工每年接受训练的平均时数	6.4 人才培育	80
		404-3	定期接受绩效及职业发展检核的员工百分比		



GRI 特定主题揭露：自愿性揭露指标

GRI 准则	揭露项目		对应章节	页码
GRI 301：物料 2016	301-1	所用物料的重量或体积	3.1 供应链管理策略	33
GRI 302：能源 2016	302-1	组织内部的能源消耗量	4.3 能源管理行动	46
	302-2	组织外部的能源消耗量	4.2 温室气体盘查 4.3 能源管理行动	45 46
	302-3	能源密集度	4.3 能源管理行动	46
	302-4	减少能源消耗	4.3 能源管理行动	46
GRI 303：水与放流水 2018	303-1	共享水资源之相互影响	4.4 环境冲击减缓	49
	303-3	取水量	4.4 环境冲击减缓	49
	303-4	排水量	4.4 环境冲击减缓	49
	303-5	耗水量	4.4 环境冲击减缓	49
GRI 306：废弃物 2020	306-1	废弃物的产生与废弃物相关显着冲击	4.4 环境冲击减缓	49
	306-2	废弃物相关显着冲击之管理	4.4 环境冲击减缓	49
	306-3	废弃物的产生	4.4 环境冲击减缓	49
	306-4	废弃物的处置移转	4.4 环境冲击减缓	49
	306-5	废弃物的直接处置	4.4 环境冲击减缓	49
GRI 405：员工多元化与平等机会 2016	405-1	治理单位与员工的多元化	6.1 员工概况	66
GRI 406：不歧视 2016	406-1	歧视事件以及组织采取的改善行动	6.2 人权管理	73
GRI 407：结社自由与团体协商 2016	407-1	可能面临结社自由及团体协商风险的营运据点或供货商	3.1 供应链管理策略	33
			6.2 人权管理	73
GRI 408：童工 2016	408-1	营运据点和供货商使用童工之重大风险	6.2 人权管理	73
GRI 409：强迫或强制劳动 2016	409-1	具强迫与强制劳动事件重大风险的营运据点和供货商	6.2 人权管理	73
GRI 412：人权评估 2016	412-1	接受人权检视或人权冲击评估的营运活动	6.2 人权管理	73



SASB 内容索引

指标代码	揭露指标	说明
产品安全		
TC-HW-230a.1	描述产品数据安全风险的辨识和解决方法	新普台湾于 2024 年通过第三方 ISO27001 续审稽核，保障公司与客户之权益。新普科技产品均依各国强制或自愿性安全法规验证通过，并且要求产品外标上标注危险及易爆的警示。执行情形请详 2.5 信息安全、5.4 产品质量与责任。
员工多元性和包容性		
TC-HW-330a.1	(1) 管理人员 (2) 技术人员 (3) 所有其他员工的性别和种族群体所占的百分比，执行情形请详 6.1 员工概况。	执行情形请详 6.1 员工概况。
产品生命週期		
TC-HW-410a.1	包含 IEC 62474 揭露物质的产品占营收比例	依据禁用物质法规定定期更新产品有害物质管理规定，执行情形请详 5.4 产品质量与责任。
TC-HW-410a.2	符合 EPEAT 登录要求或同等条件的合格产品所占百分比 (按收入计)	新普科技产品为 B2B 而非终端产品，故难以搜集数据
TC-HW-410a.3	符合 ENERGY STAR® 标准的合格产品所占百分比 (按收入计)	新普科技产品为 B2B 而非终端产品，故难以搜集数据
TC-HW-410a.4	回收报废产品和电子废弃物的重量、回收百分比	新普科技产品为 B2B 而非终端产品，故难以搜集数据
供应链管理		
TC-HW-430a.1	通过 RBA 验证稽核流程 (VAP) 或同等审核的一阶供货商工厂所占的百分比 (a) 所有工厂和 (b) 高风险工厂	(a) 2024 共计稽核 28 家，总执行率为 11.2%；(b) 高风险工厂稽核率 80%。
TC-HW-430a.2	一阶供货商 (1) 与 RBA 验证稽核流程 (VAP) 或同等的不符合率，以及 (2) (a) 优先不符合和 (b) 其他不符合的相关矫正措施比率	(1) 供货商 RBA 行为准则稽核不符合率 9.9%； (2) 优先不符合项矫正措施比率 100%；其他不符合项矫正措施比率 >90%。
材料采购		
TC-HW-440a.1	描述与使用关键材料有关的风险管理	新普科技要求供货商必须签署《冲突矿产宣告书》，并于供应链执行冲突矿产尽责调查，确保产品未使用来自冲突地区之矿物，执行情形请详 3.2 供货商 ESG 风险治理：责任矿产管理与尽责调查。
TC-HW-000.A	按产品类别生产的单位数	169,908 仟组
TC-HW-000.B	生产设施面积	商业机密不予揭露
TC-HW-000.C	自有设施的生产	100%



联合国全球盟约对照表

分类	议题	对应章节
人权	企业界应支持并尊重国际公认的人权	6.2 人权管理
	保证不与践踏人权者同流合污	3.2 供应链 ESG 风险治理
劳工标准	企业界应支持结社自由及切实承认集体谈判权	6.2 人权管理
	禁止一切形式的强迫和强制劳动	6.2 人权管理
	切实禁用童工	6.2 人权管理
	杜绝就业和职业方面的歧视	6.2 人权管理
环境	企业界应支持采用预防性方法应付环境挑战	4.1 净零转型策略 4.2 温室气体盘查
	采取主动行动促进在环境方面更负责的做法	4.3 能源管理行动 4.4 环境冲击减缓
	鼓励开发和推广环境友好型技术	CH.5 绿色产品及创新
反贪腐	企业界应努力反对一切形式的腐败，包括敲诈和贿赂	2.2 诚信经营

上市上柜公司气候相关信息

项目	对应章节
1. 叙明董事会与管理阶层对于气候相关风险与机会之监督及治理。	4.1 净零转型策略
2. 叙明所辨识之气候风险与机会如何影响企业之业务、策略及财务（短期、中期、长期）。	4.1 净零转型策略
3. 叙明极端气候事件及转型行动对财务之影响。	4.1 净零转型策略
4. 叙明气候风险之辨识、评估及管理流程如何整合于整体风险管理制度。	4.1 净零转型策略
5. 若使用情境分析评估面对气候变迁风险之韧性，应说明所使用之情境、参数、假设、分析因子及主要财务影响。	4.1 净零转型策略
6. 若有因应管理气候相关风险之转型计划，说明该计划内容，及用于辨识及管理实体风险及转型风险之指针与目标。	4.1 净零转型策略
7. 若使用内部碳定价作为规划工具，应说明价格制定基础。	4.1 净零转型策略
8. 若有设定气候相关目标，应说明所涵盖之活动、温室气体排放范畴、规划期程，每年达成进度等信息；若使用碳抵换或再生能源凭证（RECs）以达成相关目标，应说明所抵换之减碳额度来源及数量或再生能源凭证（RECs）数量。	4.2 温室气体盘查
9. 温室气体盘查及确信情形。	4.2 温室气体盘查

第三方查证声明书



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 26000, 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
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