Appendix

Appendix I. Report Quality Management Process

Appendix II. GRI Index

Appendix III. SASB Index

Appendix IV. United Nation Global Compact

Appendix V. Climate-Related Information of TWSE/TPEx Listed Company

Appendix VI. TWSE-required Disclosure of Indicators

Appendix VII. ESG-related Certification and Assurance Statement



Appendix I Report Quality Management Process



Stakeholder engagement

Send out questionnaires on material issues

Drawing the impact matrix

Ranking of issues of concern



Content editing

Report preparation education and training

Articles written according to the 8 major writing principles

- Standardization
- Balance
- Clarity
- Completeness
- Timeliness
- Sustainability context
- Comparability
- Verifability



Content review

Department head
Review information quality and content correctness

Third-party verifcation
Provide audit improvement items

Sustainable Development Committee
Review and finalize the draft

Sustainability report submitted to the board of directors for approval



Internal and external communication

Disclosed on company website

Set up a mailbox for comments from stakeholders

Internal e-newsletter and conference promotion

Appendix II GRI Index

Statement of Use	Simplo has reported the information for the period from January 1, 2025, to December 31, 2025, in accordance with the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

GRI 2: General Disclosures 2021

Topic	Disclosure	Page
2-1 Organizational details	1.1 Company Profile	7
2-2 Entities included in the organization's sustainability reporting	About the Report	2
2-3 Reporting period, frequency and contact point	About the Report	2
2-4 Restatements of information	No restatement of information	-
2-5 External assurance	About the Report	2
2-6 Activities, value chain and other business relationships	1.1 Company Profile	7
2-7 Employees	6.2 Talent Attraction and Retention	72
2-8 Workers who are not employees	6.2 Talent Attraction and Retention	72
2-9 Governance structure and composition	2.1 Governance Operation	23
2-10 Nomination and selection of the highest governance body	2.1 Governance Operation	23
2-11 Chair of the highest governance body	2.1 Governance Operation	23
2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Sustainability Strategy	14
2-13 Delegation of responsibility for managing impacts	1.2 Sustainability Strategy	14
2-14 Role of the highest governance body in sustainability reporting	1.2 Sustainability Strategy	14
2-15 Conflicts of Interest	2.3 Business Integrity	28
2-16 Communication of Critical Concerns	1.4 Communication with Stakeholders	21
2-17 Collective knowledge of the highest governance body	2.1 Governance Operation	23

Topic	Disclosure	Page
2-18 Evaluation of the performance of the highest governance body	2.1 Governance Operation	23
2-19 Remuneration policies	2.1 Governance Operation	23
2-20 Process to determine remuneration	2.1 Governance Operation	23
2-21 Annual Total Compensation Ratio	Incomplete data collection	-
2-22 Statement on sustainable development strategy	Message from the Chairman Message from the Chief Sustainability Officer	3 4
2-23 Policy commitments	2.3 Business Integrity 3.1 Supply Chain Management Strategy 6.1 Human Rights Management	28 34 69
2-24 Embedding policy commitments	2.3 Business Integrity 3.1 Supply Chain Management Strategy 6.1 Human Rights Management	28 34 69
2-25 Processes to Remediate Negative Impacts	2.3 Business Integrity	28
2-26 Mechanisms for seeking advice and raising concerns	2.3 Business Integrity	28
2-27 Compliance with laws and regulations	2.3 Business Integrity	28
2-28 Membership associations	1.1 Company Profile	7
2-29 Approach to stakeholder engagement	1.4 Communication with Stakeholders	21
2-30 Collective bargaining agreements	6.2 Talent Attraction and Retention	72

GRI 3: Material Topics 2021

Topic	GRI Standards	Disclosure		Response Chapter	Page
Business Integrity	3-3 Management of material topics				
	GRI 205: Anti-corruption 2016	205-2	Communication and training aboutanti-corruption policies and procedures	2.3 Business Integrity	28
Risk Management	3-3 Management of material topics				
	Custom Theme			2.4 Risk Management	30
Supply Chain Management	3-3 Management of material topics				
	GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	3.1 Supply Chain Management Strategy	34
	GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.2 Supply Chain ESG Risk Assessment	36
		308-2	Negative environmental impacts in the supply chain and actions taken	3.2 Supply Chain ESG Risk Assessment	36
	GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	5.3 Product Quality and Responsibility	61
		414-2	Negative social impacts in the supply chain and actions taken	5.3 Product Quality and Responsibility	61
Product Quality and Responsibility	3-3 Management of material topics				
	GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	5.3 Product Quality and Responsibility	61
		416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	5.3 Product Quality and Responsibility	61
Information Security	3-3 Management of material topics				
	GRI 418：Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.5 Information Security	31
Product Carbon Footprint	3-3 Management of material topics				
	Custom Theme			5.4 Product Carbon Footprint	66
Circular Economy	3-3 Management of material topics				
	GRI 301: Materials 2016	301-2	Recycled input materials used	5.2 Circular Economy	59
GHG	3-3 Management of material topics				
	GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.2 GHG Inventory	48

Topic	GRI Standards	Disclosure		Response Chapter	Page
GHG	GRI 302: Energy 2016	302-3	Energy intensity	4.2 GHG Inventory	48
	GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.2 GHG Inventory	48
		305-2	Energy indirect (Scope 2) GHG emissions	4.2 GHG Inventory	48
		305-3	Other indirect (Scope 3) GHG emissions	4.2 GHG Inventory	48
		305-4	GHG emissions intensity	4.2 GHG Inventory	48
		305-5	Reduction of GHG emissions	4.2 GHG Inventory	48
Climate Action	3-3 Management of material topics				
	GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	4.1 Net-Zero Transformation Strategy	41
Training and Development	3-3 Management of material topics				
	GRI 404：Training and Education 2016	404-1	Average hours of training per year per employee	6.3 Talent Cultivation and Development	80
		404-3	Percentage of employees receiving regular performance and career development reviews	6.3 Talent Cultivation and Development	80

GRI Topic-specific Disclosures: Voluntary Disclosure Indicator

GRI Standards	Disclosure		Response Chapter	Page
GRI101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	4.1 Net-Zero Transformation Strategy	41
	101-2	Management of biodiversity impacts	4.1 Net-Zero Transformation Strategy	41
	101-4	Identification of biodiversity impacts	4.1 Net-Zero Transformation Strategy	41
	101-5	Locations with biodiversity impacts	4.1 Net-Zero Transformation Strategy	41
GRI 301: Materials 2016	301-1	Materials used by weight or volume	3.1 Supply Chain Management Strategy	34

GRI Standards	Disclosure		Response Chapter	Page
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.3 Energy Management	50
	302-2	Energy consumption outside of the organization	4.2 GHG Inventory 4.3 Energy Management	48 50
	302-3	Energy intensity	4.3 Energy Management	50
	302-4	Reduction of energy consumption	4.3 Energy Management	50
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	4.4 Environmental Impact Mitigation	53
	303-3	Water withdrawal	4.4 Environmental Impact Mitigation	53
GRI 306: Waste 2020	303-4	Water discharge	4.4 Environmental Impact Mitigation	53
	303-5	Water consumption	4.4 Environmental Impact Mitigation	53
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	4.4 Environmental Impact Mitigation	53
	306-2	Management of significant waste-related impacts	4.4 Environmental Impact Mitigation	53
	306-3	Waste generated	4.4 Environmental Impact Mitigation	53
	306-4	Waste diverted from disposal	4.4 Environmental Impact Mitigation	53
	306-5	Waste directed to disposal	4.4 Environmental Impact Mitigation	53
GRI 405: Diversity and Equal Opportunity2016	405-1	Diversity of governance bodies and employees	6.2 Talent Attraction and Retention	72
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	6.1 Human Rights Management	69
GRI 407：Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	3.1 Supply Chain Management Strategy 6.1 Human Rights Management	34 69
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	6.1 Human Rights Management	69
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.1 Human Rights Management	69
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews	6.1 Human Rights Management	69

Appendix III SASB Index

Indicator Number	Topic	Description
	Product Security	
TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	Simplo passed the ISO 27001 information security management system certification in 2025. Products of Simplo passed verification pursuant to the mandatory or voluntary safety regulations of various countries, are required to be labeled with danger and explosion warnings on the outside. For the implementation details, please refer to 2.5 Information Security、5.3 Product Quality and Responsibility。
	Employee Diversity & Inclusion	
TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for (a) executive management, (b) non-executive management, (c) technical staff, and (d) all other employees	Please refer to 6.2 Talent Attraction and Retention
	Product Lifecycle Management	
TC-HW-410a.1	Percentage of products, by revenue, that contain substances requiring declaration under IEC 62474	The product hazardous substance management regulations are regularly updated in accordance with banned substances regulations. For details on implementation, please refer to 5.3 Product Quality and Responsibility
TC-HW-410a.2	Percentage of eligible products, by revenue, meeting EPEAT registration or equivalent criteria	As all of Simplo's products are in the B2B category, it is difficult to collect such information currently.
TC-HW-410a.3	Percentage of eligible products, by revenue, meeting energy efficiency certification requirements	As all of Simplo's products are in the B2B category, it is difficult to collect such information currently.
TC-HW-410a.4	Weight of end-of-life products and e-waste recovered, percentage recycled	As all of Simplo's products are in the B2B category, it is difficult to collect such information currently.
	Supply Chain Management	
TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited through	(a) In 2025, a total of 22 suppliers had audited, with a total implementation rate of 11.8% (b) The audit rate of high-risk factories is 80%.
TC-HW-430a.2	the Responsible Business Alliance (RBA) Validated Audit Process (VAP) or an equivalent audit, broken down by (a) all facilities and (b) high-risk facilities.	(1) The non-conformance rate of RBA VAP/CMA is 10.7% (2) The associated corrective action rate for priority non-conformances are 100% and other non-conformances are >90%.
	Description of the management of risks associated with the use of critical materials	
TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Simplo requires suppliers to sign the Conflict Mineral Declaration and perform due diligence of conflict minerals in the supply chain to ensure that the products do not use minerals from conflict areas. In 2025, responsible mineral investigations were conducted for 163 suppliers, achieving a 100% response rate. For the implementation details, please refer to 3.4 Supplier Due Diligence
	Activity Metrics	
TC-HW-000.A	Number of units produced by product category	170,064 thousand sets
TC-HW-000.B	Area of manufacturing facilities	Trade secrets will not be disclosed.
TC-HW-000.C	Percentage of production from owned facilities	100%

Note: Using SASB standards, the Technology & Communication sector's Hardware industry guidelines, version 2023-12.

Appendix IV United Nation Global Compact

Category	Topics	Response Chapter
Human Rights	Initiatives to promote more environmentally responsible practices	6.1 Human Rights Management
	Encourage the development of environmentally friendly technologies	3.2 Supply Chain ESG Risk Assessment
Labor	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	6.1 Human Rights Management
	The elimination of all forms of forced and compulsory labor	6.1 Human Rights Management
	The effective abolition of child labor	6.1 Human Rights Management
	The elimination of discrimination in respect of employment and occupation	6.1 Human Rights Management
Environment	Businesses should support a precautionary approach to environmental challenges	4.1 Net-Zero Transformation Strategy 4.2 GHG Inventory
	Initiatives to promote more environmen-tally responsible practices	4.3 Energy Management 4.4 Environmental Impact Mitigation
	Encourage the development and promotion of environmentally friendly technologies	CH.5 Green Products and Innovation
Anti- Corruption	Businesses should work against corruption in all its forms, including extortion and bribery	2.3 Business Integrity

Appendix V TWSE-required Disclosure of Indicators

Status	Response Chapter
1. Describe board and management oversight and governance of climate-related risks and opportunities.	2.1 Governance Operation
2. Describe how the identified climate risks and opportunities impact the company's business, strategy and finances (short-term, medium-term, long-term).	4.1 Net-Zero Transformation Strategy
3. Describe the financial impact of extreme climate events and transition actions.	4.1 Net-Zero Transformation Strategy
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	4.1 Net-Zero Transformation Strategy
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used should be described	4.1 Net-Zero Transformation Strategy
6. If there is a transformation plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.	4.1 Net-Zero Transformation Strategy
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	4.1 Net-Zero Transformation Strategy
8. If climate-related goals are set, the activities covered, the scope of greenhouse gas emissions, the planning period, annual achievement progress and other information should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the information should be explained. The source and quantity of offset carbon reduction credits or the quantity of renewable energy certificates (RECs).	4.3 Energy Management
9. GHG inventory and verification.	4.2 GHG Inventory

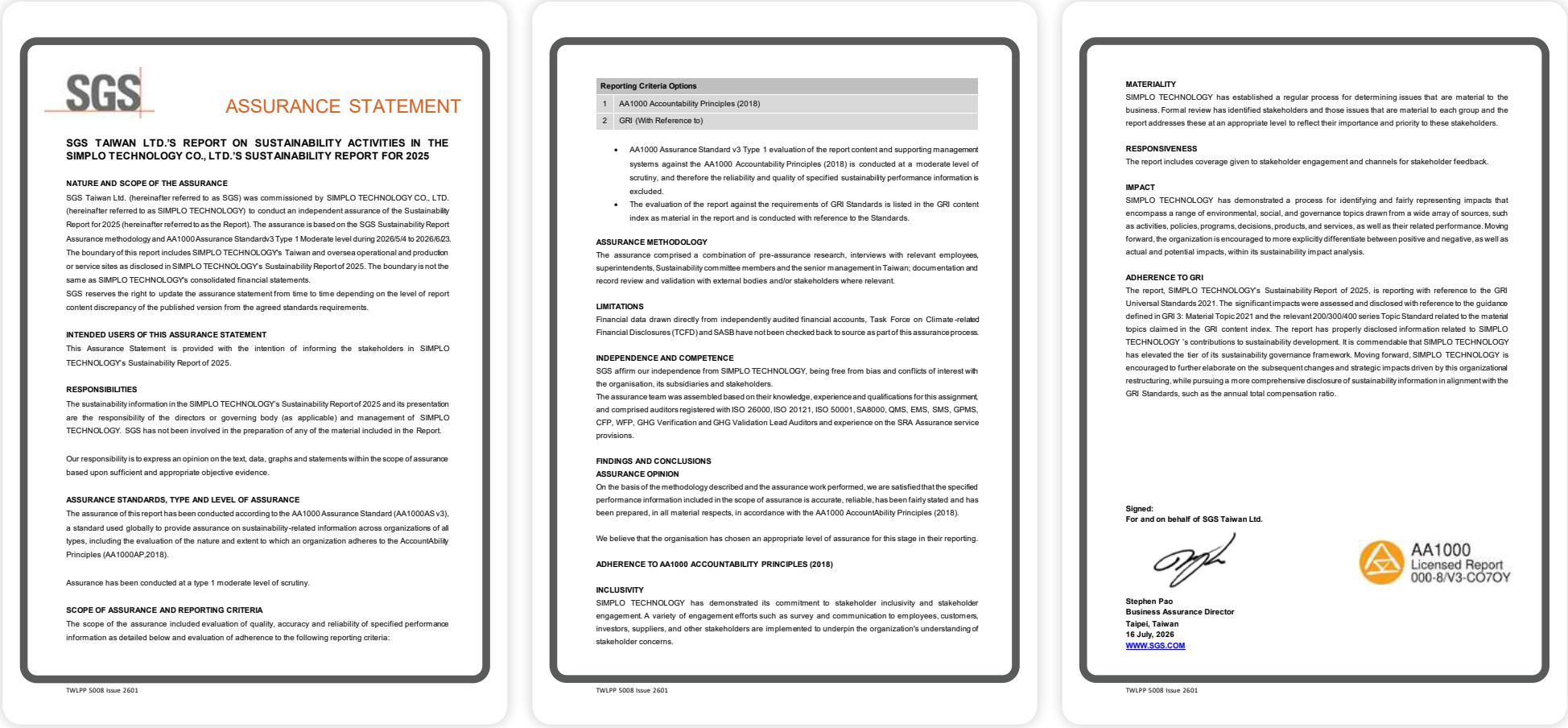
Appendix VI Sustainability Disclosure Indicators

Sustainability Disclosure Indicators- Electronic Components Industry

No.	Indicator	Indicator Type	Unit	Response	Note
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Gigajoules (GJ), percentage (%)	Total energy consumption:506,376GJ percentage of purchased electricity：93.80% renewable energy usage rate:79.00%	
2	Total water withdrawal and total water consumption	Quantitative	Thousand cubic meters (1,000m^3)	Total water withdrawal： 380,870.00m^3 total water consumption：64,224.62m^3	
3	Weight of hazardous waste generated and recycling percentage	Quantitative	Metric tons (t), percentage (%)	Weight of hazardous waste generated:401.63 t recycling percentage：47.79%	
4	Description of types, number, and rate of occupational injuries	Quantitative	Number, rate (%)	Number of Cases: 27 employees (all general work related injuries) Injury Rate: 0.45% (the number of cases divided by the total number of Group employees)	
5	Disclosure of product lifecycle management, including weight of scrapped products and e-waste and percentage recycled	Quantitative	Metric tons (t), percentage (%)	Not applicable. Simplo's products are B2B components and not sold directly to end consumers. Therefore, product end-of-life disposal, recycling services, and reporting (including recycled weight) are planned and executed by customers.	
6	Description of risk management related to the use of critical materials	Qualitative Description	Not applicable	Please refer to 3.4 Supplier Due Diligence	
7	Total monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	Quantitative	NT	NT$0	Simplo has not received any penalties from regulatory authorities for violations of anti-competitive practices.
8	Primary production volume by product category	Quantitative	Thousand pieces	Trade secrets will not be disclosed.	

Note: If scrap materials were sold or otherwise recycled, relevant details should be provided

Appendix VII Independent Assurance Statement



SGS

ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE SIMPLO TECHNOLOGY CO., LTD.'S SUSTAINABILITY REPORT FOR 2025

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 2025 (hereinafter referred to as the Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standardv3 Type 1 Moderate level during 2026/5/4 to 2026/6/23. The boundary of this report includes SIMPLO TECHNOLOGY's Taiwan and oversea operational and production or service sites as disclosed in SIMPLO TECHNOLOGY's Sustainability Report of 2025. 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 the stakeholders in SIMPLO TECHNOLOGY's Sustainability Report of 2025.

RESPONSIBILITIES

The sustainability information in the SIMPLO TECHNOLOGY's Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) 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:

TWLPP 5008 Issue 2601

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

- 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 Standards.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance 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/or stakeholders where relevant.

LIMITATIONS

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

INDEPENDENCE AND COMPETENCE

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 its commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns.

TWLPP 5008 Issue 2601

MATERIALITY

SIMPLO TECHNOLOGY has established a regular process for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

SIMPLO TECHNOLOGY has demonstrated a process for identifying and fairly representing impacts that encompass a range of environmental, social, and governance topics drawn from a wide array of sources, such as activities, policies, programs, decisions, products, and services, as well as their related performance. Moving forward, the organization is encouraged to more explicitly differentiate between positive and negative, as well as actual and potential impacts, within its sustainability impact analysis.

ADHERENCE TO GRI

The report, SIMPLO TECHNOLOGY's Sustainability Report of 2025, 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. It is commendable that SIMPLO TECHNOLOGY has elevated the tier of its sustainability governance framework. Moving forward, SIMPLO TECHNOLOGY is encouraged to further elaborate on the subsequent changes and strategic impacts driven by this organizational restructuring, while pursuing a more comprehensive disclosure of sustainability information in alignment with the GRI Standards, such as the annual total compensation ratio.

Signed:
For and on behalf of SGS Taiwan Ltd.

AA1000 Licensed Report 000-8/V3-CO7OY

Stephen Pao
Business Assurance Director
Taipei, Taiwan
16 July, 2026
WWW.SGS.COM

TWLPP 5008 Issue 2601

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