



良維科技

股份有限公司

Longwell

COMPANY

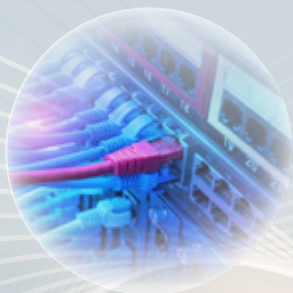
2025

SUSTAINABILITY
REPORT



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Message from the Chairman

In response to the dual challenges of global climate change and geopolitical uncertainty, as well as increasing expectations from capital markets regarding sustainability-related disclosures, Longwell continues to regard environmental, social, and governance (ESG) principles as a core pillar of our business operations and long-term value creation. In 2025, while maintaining stable business performance, we further strengthened our sustainability governance framework and enhanced corporate resilience to address the rapidly evolving external environment, steadily advancing toward our goals of sustainable development and value creation.

Longwell closely monitors macroeconomic conditions, industry trends, and sustainability-related developments, while integrating ESG principles into the core of our business strategy. We continuously strengthen our risk management mechanisms and enhance organizational resilience to ensure sustained and stable growth amid a dynamic business environment.

Longwell remains committed to maintaining the principles of integrity, transparency, and accountability in our business operations. The Company has established ethics-based policies and implemented comprehensive corporate governance and risk management mechanisms. In 2025, the Sustainable Development Committee was established to further demonstrate our commitment to sustainable development and strengthen the effectiveness of Board operations. In addition, through comprehensive internal controls and robust risk management framework, we continue to enhance decision-making transparency and strengthen risk oversight capabilities, thereby establishing a solid foundation for sustainable business operations.

As global carbon reduction policies continue to advance and climate change concerns intensify, expectations for businesses regarding energy efficiency, carbon emissions management, and environmental risk response have become increasingly stringent. Longwell actively monitors relevant regulations and market trends and progressively strengthens our environmental management practices. As a member of the electronics supply chain, the Company collaborate with both upstream and downstream partners to promote carbon reduction initiatives. In addition, we conduct greenhouse gas (GHG) inventories across our Group and integrate sustainability transformation into our ESG governance framework as we strive to foster a comprehensive and



resilient ecosystem for sustainable development. Simultaneously, the Company proactively expands into the environmentally friendly and new energy sectors, extending our product portfolio to include EV charging units and related green energy products. Through these efforts, we pursue growth opportunities and strengthen our global market competitiveness while contributing to environmental sustainability.

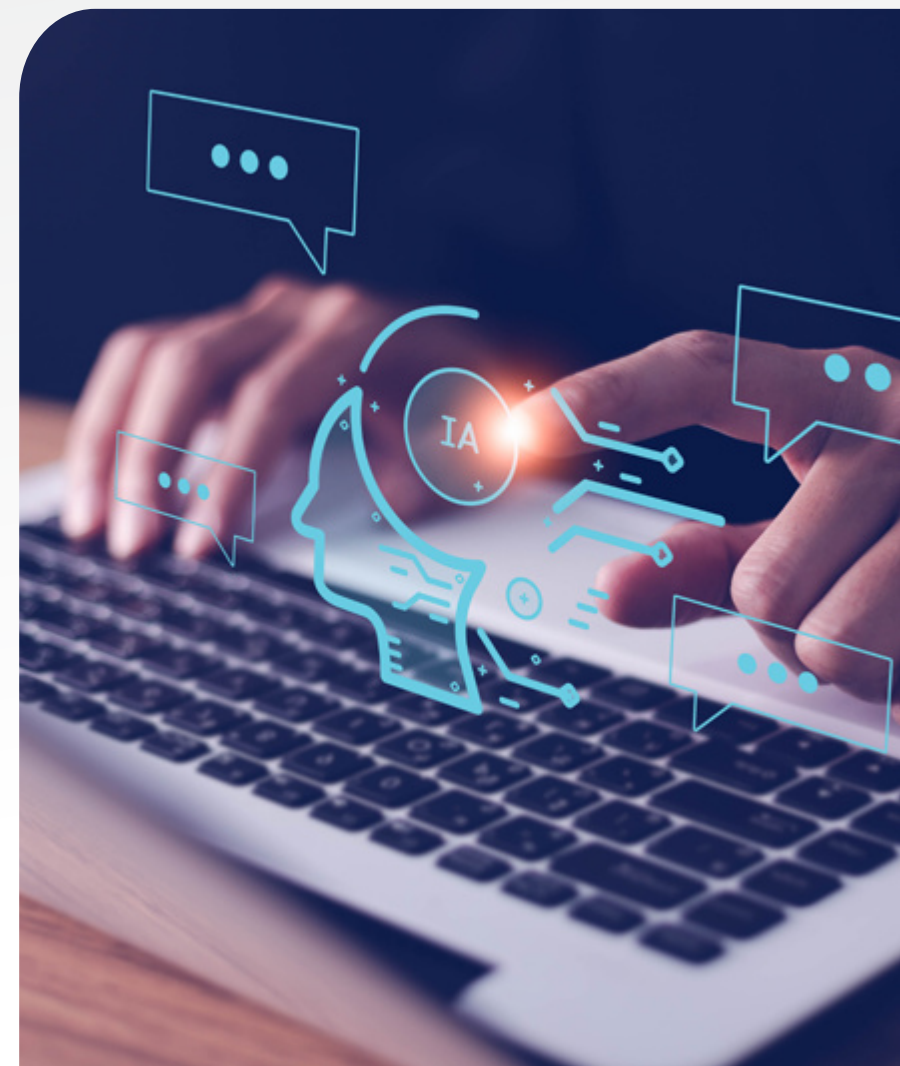
At Longwell, we regard our employees as our most valuable asset. We remain committed to ensuring ethical and respectful treatment of our employees and complying with both labor-related regulations and environmental protection standards, thereby safeguarding their legal rights and interests while minimizing the impact of our operations on the environment and society. We continue to optimize our talent attraction and retention mechanisms and foster a diverse, equitable, and inclusive work environment. The Company also encourages employees to strengthen professional competencies and enhance environmental awareness. By uniting the efforts of all employees, we work together toward realizing the Company's vision of sustainable development.

Longwell remains committed to sustainable operations and the fulfillment of corporate social responsibility, while steadily implementing long-term development strategies to enhance the Group's operational performance and profitability. While balancing corporate brand value with social value, the Company adopts a systematic and forward-looking approach to expand our impact across economic, environmental, and social dimensions by integrating sustainability considerations into our daily operations and decision-making processes. Through continuous innovation and responsible governance, Longwell strives to create enduring competitive advantages. Beyond pursuing business growth and enhancing corporate value, we place equal importance on generating positive contributions to society and the environment, thereby creating greater value and shared well-being for the benefit of all stakeholders and realizing a sustainable vision of mutual prosperity between the Company and society.

Longwell Company
Chairman



C. T. Lee



Editorial Policy

In pursuit of sustainable business operations and enhanced information transparency, Longwell has published the 2025 Sustainability Report (hereinafter referred to as “this Report”). Through this report, we aim to communicate to our stakeholders the Company’s ongoing efforts and performance in aspects such as strengthening ethical governance, implementing environmental protection and occupational safety measures, and enhancing employee compensation and benefits. Longwell looks forward to the continued attention and valuable feedback from our stakeholders. This will motivate us to make meaningful advancement on the path toward sustainable corporate development.

Reporting Boundary and Scope

This report covers business data for the period from January 1, 2025 to December 31, 2025, primarily focusing on the operations of Longwell Company (hereinafter referred to as “Longwell” or “Taiwan Headquarters”) and its manufacturing subsidiary in China, Longwell Electronics (Shenzhen) Co., Ltd. (hereinafter referred to as “Longwell Electronics (Shenzhen factory)”).

Reporting Basis and Information Assurance Approach

- This report has been compiled in accordance with the GRI Universal Standards 2021 issued by the Global Reporting Initiative (hereinafter referred to as “GRI”), while also complying with the Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies, and incorporating the Task Force on Climate-related Financial Disclosures (TCFD) framework, the Sustainability Accounting Standards Board (SASB) Standards, and the Sustainability Disclosure Indicators for the Electronic Parts/Components Industry. For stakeholders’ reference, the appendices of this report include indexes for the GRI Standards, SASB Standards, Sustainability Disclosure Indicators for the Electronic Parts/Components Industry, and the Climate-Related Information of TPEX Listed Companies.
- The financial data disclosed in this report has been formally audited by PricewaterhouseCoopers Taiwan in accordance with the International Financial Reporting Standards (IFRS) and is presented in NT\$ thousand. Environmental, employment, and other non-financial data have been compiled by the respective departments, verified by department heads, and presented using internationally recognized metrics and calculation methodologies. For environmental and occupational safety aspects, the Company has implemented applicable ISO management systems, with associated data subject to sampling assurance by third-party organizations and certified accordingly. Where the Company’s disclosures involve operations across different years or regions, detailed explanations are provided separately within this Report. The emissions data disclosed in this Report for the year 2025 has been independently assured by third-party assurance body.
- This report has been independently assured by Great International Certification Co., Ltd. in accordance with the Account Ability 1000 Assurance Standards (AA1000AS), applying Module Type 1 assurance at a moderate level. The assurance opinion statement is provided in the appendices of this report.



- The management systems certified for Longwell Taiwan Headquarters and Longwell Electronics (Shenzhen factory) are detailed in the table below. The Company continues to ensure the validity and ongoing compliance of all relevant certifications.

Taiwan Headquarters	None
Longwell Electronics (Shenzhen factory)	ISO 9001, ISO 14001, ISO 45001, and IATF 16949

Restatement of Previously Disclosed Information

- Section 4.1 Energy Resources Management – Following third-party assurance conducted by the China Classification Society Certification Co., Ltd. (CCSC), electricity consumption data for the year 2024 have been adjusted accordingly.

Publication Frequency

Longwell publishes sustainability report on an annual basis. To ensure transparency and accessibility of the disclosed information, the complete electronic copy of this report will be made available for download via the Market Observation Post System (MOPS) and the Company’s official website. Printed copies will not be distributed.

- Previous Publication Date: August 2025
- Current Publication Date: August 2026
- Next Scheduled Publication Date: August 2027

Feedback and Suggestions

We welcome any comments or suggestions you may have regarding this Report. Please contact us at your convenience.

Longwell Company Sustainability Promotion Team

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Sustainability Highlights for the Year 2025

Environmental Sustainability

ISO14064-1:2018

Beginning in 2024, the Company has voluntarily conducted organization-level greenhouse gas (GHG) inventories for Scope 1 and Scope 2 emissions, covering both the Taipei Headquarters and Longwell Electronics (Shenzhen factory).

Additionally, the Company has implemented an Emissions Assurance Mechanism (EAM) and integrated climate risks into its operational strategies, with the objective of enhancing organizational resilience and sustainability.

0 instances of violations

There were no recorded environmental violations and penalties in 2025. The waste management practices of partner manufacturers were in compliance with both contractual requirements and applicable legal obligations.

100% compliance rate

All shipped products achieved 100% compliance rate in third-party inspections for the European Union's Restriction of Hazardous Substances (EU RoHS) Directive and halogen-free standards.

Mutual Prosperity

0 tolerance

There were no reported human rights complaints in 2025.

4 labor

management meetings

Labor-management meetings were convened in accordance with applicable regulations to promote harmonious labor relations.

0

instances of violations

There were no recorded violations and penalties related to occupational safety in 2025.

Top **10%**

The median and average salaries for the Company's non-managerial positions ranked within the top 10% among TPEx listed peer companies in 2025.

Corporate Governance

NT\$ **10.159** billion

Longwell's consolidated revenue for the year 2025 was NT\$ 10.159 billion, representing a 26.36% increase compared to 2024.

NT\$ **1.406** billion

Longwell's net profit for the year 2025 amounted to NT\$ 1.406 billion, representing an increase of NT\$ 395 million compared to the previous year, with a year-on-year growth rate of 39.07%.

NT\$ **8.73**

Earnings per share (EPS) for the year 2025 was NT\$ 8.73, representing an increase of NT\$ 2.32 compared to the previous year.

49.14 %

Sales of green products accounted for 49.14% of the Company's total revenue for the year 2025.

0 occurrences

There were no recorded major information security breaches in 2025.

01

Identification of Stakeholder Groups and Material Topics

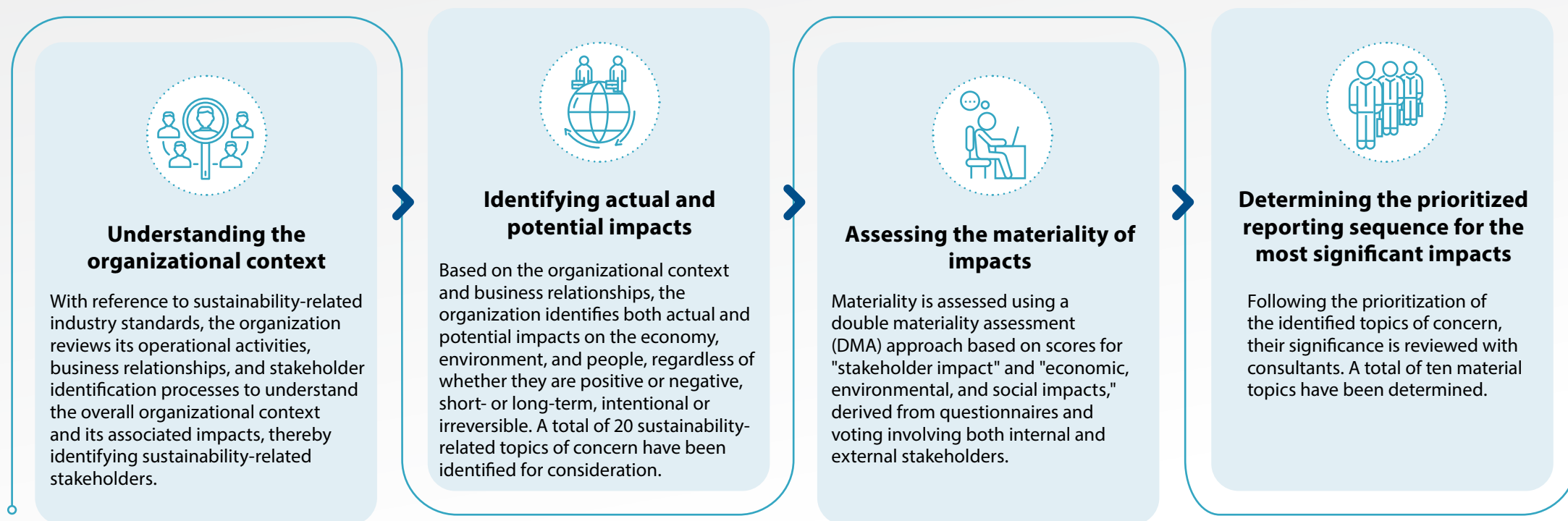


- 1.1 Sustainable Development Committee
- 1.2 Identification of Stakeholder Groups
- 1.3 Stakeholder Engagement and Topics of Concern
- 1.4 Identification of Material Topics
- 1.5 Sustainable Development Goals



I. Identification of Stakeholder Groups and Material Topics

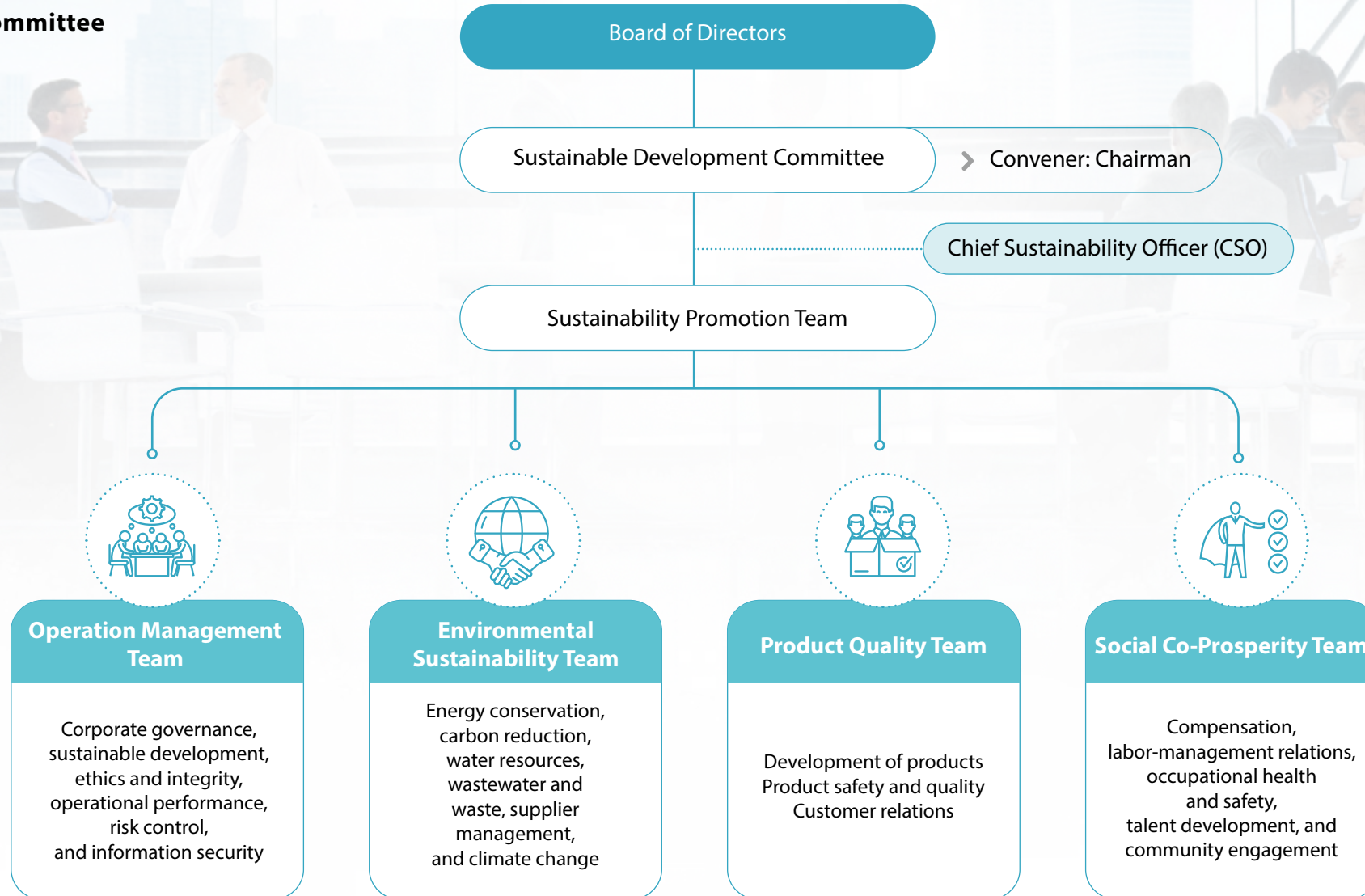
Stakeholders and Material Topics Identification Process



1.1 Sustainable Development Committee

The Board of Directors of Longwell has approved the Sustainable Development Committee Organizational Charter, which established the Sustainable Development Committee. Convened by the President and made up of the highest-ranking officers from each department, this Committee serves as a non-exclusive department responsible for advancing the Company's sustainable development initiatives across operational management, environmental sustainability, and social responsibility. The Committee regularly reports the progress of its initiatives to the Board. Sub-functional task forces have been established within the Committee structure, each chaired by its respective departmental officer.

Organizational Structure of the Sustainable Development Committee



The Sustainable Development Committee is responsible for formulating the Company’s sustainability policies, covering environmental, social, and governance (hereinafter referred to as “ESG”) aspects. Stakeholders may engage in consultations with the Board or designated authorized departments regarding economic, environmental, and social topics through appropriate internal or external communication channels, as applicable to their respective identities. Following such engagement, material topics undergo thorough review and follow-up by the responsible departments. Prior to each Committee meeting, the Secretary of the Sustainable Development Committee issues a formal meeting notice and consolidates agenda items submitted by the respective sub-functional task forces for discussion at the Committee meeting. The results of such discussions are subsequently submitted to the Board for resolution. The Company has established the Operational Procedures Governing the Preparation, Filing, and Assurance of Sustainability Reports, which have been incorporated into its internal control system. The President reports to the Board at least once per year on the progress and implementation status of the Company’s sustainability initiatives for the reporting year.

1.2 Identification of Stakeholder Groups

Determination of Key Stakeholder Groups



Stakeholders refer to parties that have an impact on Longwell. Each department conducts a preliminary identification of stakeholders based on routine business interactions. This is followed by further assessment through internal discussions and benchmarking against industry peers. The assessment considers the frequency of interaction, degree of mutual influence, and each stakeholder’s relative significance to Longwell. Upon completion of this assessment, four key stakeholder groups have been identified as material to Longwell: shareholders, customers, suppliers, and employees.

1.3 Stakeholder Engagement and Topics of Concern

Given the differing identities of Longwell’s key stakeholder groups, the topics of concern for each group vary. The designated departmental task forces proactively maintain constructive communication with stakeholders through diverse channels, enabling stakeholders to stay informed of the Company’s operational developments in a timely manner. This engagement also enables Longwell to gain insight into stakeholder expectations and to respond appropriately. The Company reports to the Board of Directors on the status of communications with its key stakeholder groups on an annual basis.

Each department collects topics of concern raised by key stakeholder groups during routine business interactions, which are subsequently consolidated by the Sustainable Development Committee. By referencing the GRI Standards (2021) and benchmarking against Sustainability Reports of industry peers, sustainability topics covering economic, environmental, and social aspects are then identified. This process ensures Longwell’s sustainability disclosures fully align with the GRI Standards’ principles of completeness and inclusiveness.

Key stakeholder group	Significance to the Company	Topics of Concern	Engagement Approach and Frequency	Corresponding Chapter(s)
 Shareholders	Investors serve as the Company's primary source of capital. Longwell remains committed to delivering stable operational performance as a means to generate investment value, thereby strengthening investor confidence and ensuring a steady flow of capital.	• Product quality management • Environmental compliance • Labor relations • Products and services • Procurement and management of materials	Market Observation Post System (MOPS) and the Company's official website (update on an ad-hoc basis), general shareholders' meetings (on an annual basis), participation in investors conferences (convened as needed), and through designated spokesperson contacts (on an as-needed basis)	II. About Longwell III. Ethical Governance IV. Environmental Sustainability V. Social Care
 Customers	The Company maintains open and effective communication channels with its customers, while respecting and safeguarding their rights and interests. Additionally, the Company continuously improves both its customer service and product quality in pursuit of customer satisfaction.	• Procurement and management of materials • Product quality management • Waste management • Environmental compliance • Health and safety • Products and services	Business visits / regular meetings (on a weekly basis), coordination meetings (convened as needed), audit feedback / self-management performance feedback (as needed), and communication via emails and telephone (as needed)	III. Ethical Governance IV. Environmental Sustainability
 Suppliers	Business partners play a vital role in Longwell's sustainable development, as their influence extends beyond production, services, and operations, further shaping the Company's corporate social responsibility and reputation. By maintaining effective communication channels, Longwell seeks to identify and respond to partners' topics of concern, thereby minimizing operational risks and enhancing cost efficiency.	• Product quality management • Training and education • Products and services • Energy management • Procurement and management of materials	Procurement contracts (as needed), business interactions / communication via emails and telephone (as needed), supplier evaluation system (on an annual basis), and supplier meetings (convened as needed)	IV. Environmental Sustainability V. Social Care
 Employees	Employees are regarded as the most valuable partners in Longwell's sustainable development. In addition to safeguarding their employment rights and providing market-competitive compensation and benefits, the Company remains committed to respecting and caring for its employees, thereby attracting outstanding talent and empowering them to realize their full potential.	• Health and safety • Training and education • Energy management • Environmental compliance • GHG emissions	Fire drills (semi-annual), occupational safety training sessions (annual), the Company's internal website, communication via emails, employee suggestion box, employee welfare meetings (convened as needed), and labor-management meetings (quarterly)	V. Social Care

1.4 Identification of Material Topics

Material Topics Identification Process



Sustainability topics



Environment

- Energy management
- GHG management
- Climate change management
- Water resources management
- Waste management
- Sustainable supply chain management
- Management of raw materials
- Biodiversity



Social

- Product quality and safety
- Employee diversity and inclusion
- Remuneration and benefits
- Talent development
- Human rights policies
- Occupational safety and health
- Social engagement

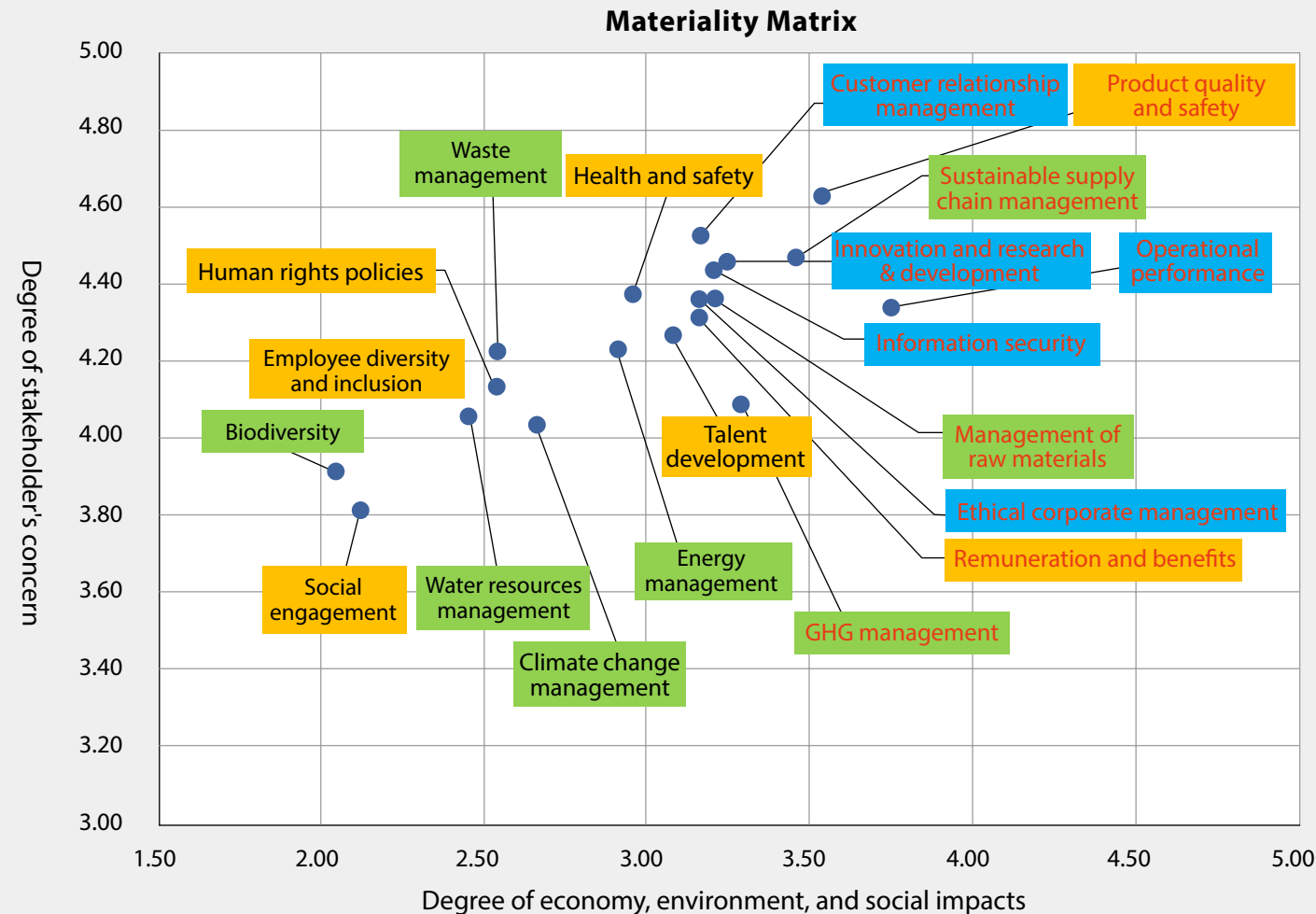


Economy

- Operational performance
- Ethical corporate management
- Innovation and research & development
- Customer relationship management
- Information security

Longwell's Sustainable Development Committee identified 20 sustainability topics. A questionnaire was distributed among key stakeholder groups to assess their degree of concern for each topic, while a parallel set of questionnaires was distributed to the Company's internal management to evaluate the degree of impact of each topic on Longwell's operations. The results of both assessments were consolidated into a materiality matrix, and material topics were subsequently identified using a double materiality assessment (DMA) approach. Following Committee discussions, the ten highest-scoring topics across environmental, social, and economic aspects were selected as the material topics for the reporting year. Accordingly, Longwell has identified the following ten material topics for prioritized disclosure in the current reporting year, namely product quality and safety, operational performance,

sustainable supply chain management, innovation and research & development, customer relationship management, information security, management of raw materials, ethical corporate management, remuneration and benefits, and GHG management. The impacts of each material topic were subsequently discussed by the Committee in consultation with relevant experts. This included both actual and potential impacts, as well as positive and negative ones. The corresponding management approach and relevant disclosure items for each material topic will be detailed in this report.



Changes in material topics compared with the year 2024 are presented below. The responsible department for each material topic develops corresponding action plans and establishes short-, medium-, and long-term goals, with performance reviewed on a regular basis.

Ranking	Material Topics for the Year 2024	Material Topics for the Year 2025	Comparison
1	Product quality management	Product quality and safety	Unchanged
2	Procurement and management of materials	Operational performance	Newly added
3	Products and services	Sustainable supply chain management	↓ 1
4	Health and safety	Innovation and research & development	↓ 1
5	Environmental compliance	Customer relationship management	↓ 2
6	Training and education	Information security	Newly added
7	Energy management	Management of raw materials	Newly added
8	Waste and hazard management	Ethical corporate management	Newly added
9		Remuneration and benefits	Newly added
10		GHG management	Newly added

Determination of Material Topics and Corresponding Boundaries

Aspect	Material Topic	Positive/ Negative Actual/ Potential	Description of Impact	Internal Boundary	External Boundary			GRI Correspondence(s)	Correspondence Sustainability Report
				The Company	Supplier	Customer	Local Community		
 Social	Product quality and safety	Actual positive	Longwell fully complies with environmental regulations and green product requirements, adheres to international standards and country-specific regulations, and ensures that its products obtain comprehensive safety certifications to safeguard user safety.	●		●		GRI 416: Customer Health and Safety 2016 GRI 417: Marketing and Labeling 2016	3.5.2 Product Quality
	Remuneration and benefits	Potential positive	Longwell provides competitive remuneration, benefits, and related policies to safeguard employee rights, enabling employee to work with confidence and achieve stable career development.	●				GRI 401: Employment 2016	5.2.1 Compensation and Benefits
 Economy	Operational performance	Actual positive	Recognizing that steady operations are fundamental to sustainable development, Longwell remains committed to sustaining stable growth in both revenue and profitability, thereby attracting talents and generating long-term economic value.	●		●		GRI 201: Economic Performance 2016	3.4 Operational Performance
	Innovation and research & development	Actual positive	Through continuous efforts in product design innovation, production technology advancement, cost optimization, and operational efficiency improvement, sales of green products accounted for 49.14% of total revenue for the year 2025.	●	●	●		Self-defined Topic	3.5.1 Innovation and Research & Development
	Customer relationship management	Actual positive	Achieved a comprehensive score of 96.4 points in the customer satisfaction survey for the year 2025.	●		●		Self-defined Topic	3.5.3 Customer Relations
	Information security	Actual positive	In 2025, a multi-factor authentication (MFA) system was implemented for privileged accounts with administrative access, and Longwell has passed annual cybersecurity assessments conducted by key customers.	●	●	●		GRI 418: Customer Privacy 2016	3.6 Information Security Protection

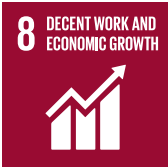
Aspect	Material Topic	Positive/ Negative Actual/ Potential	Description of Impact	Internal Boundary	External Boundary			GRI Correspondence(s)	Correspondence Sustainability Report
				The Company	Supplier	Customer	Local Community		
Economy	Ethical corporate management	Actual positive	Recognizing ethical business conduct as a core value and fundamental principle, Longwell emphasizes high standards of ethical conduct and has established a comprehensive whistleblowing system with robust whistleblower protection measures to mitigate potential adverse impacts.	●	●	●		GRI 205: Anti-corruption 2016	3.1.3 Ethics and Integrity
	Sustainable supply chain management	Potential positive	In 2025, Longwell required suppliers to sign Social Responsibility Compliance Commitments and actively promoted ESG adoption across the supply chain through questionnaires, encouraging partners to collectively contribute to sustainability efforts.	●	●			GRI 204: Procurement Practices 2016 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016	4.6 Supply Chain Management
 Environment	Management of raw materials	Actual positive	Longwell commits that all products do not contain Substances of Very High Concern (SVHC) as defined under the Registration, Evaluation, Authorisation, and Restriction of Chemicals (REACH) regulations. The Company fully complies with the EU RoHS directive and implements green procurement management, ensuring that both procured materials and internal production processes are free from hazardous substances.	●	●	●		Self-defined Topic	4.6 Supply Chain Management
	GHG management	Actual positive	Although defined as a non-carbon-intensive industry, Longwell implements ISO 14064-1: Greenhouse Gases and actively implements continuous reduction initiatives to mitigate adverse impacts of climate change through concrete actions.	●		●	●	GRI 305: Emissions 2016	4.2 Greenhouse Gas Management

1.5 Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs) are a set of 17 interconnected goals comprising 169 targets, adopted by the United Nations in 2015. These goals serve as a global blueprint to assist member states and enterprises in advancing sustainability efforts through 2030.

Longwell has integrated the SDGs into its business strategies, expanding its previous focus on economic performance to include environmental protection and regulatory compliance, enhancement of employee benefits to retain outstanding talent, elimination of workplace inequalities, and reduction of effluent and greenhouse gas emissions. Additionally, the Company collaborates with its suppliers to advance improvements on environmental practices and workplace conditions. Moving forward, Longwell remains committed to deepening its contributions to the SDGs and fulfilling its corporate social responsibility.

SDGs	Targets	The Company's Response
	1.4 Ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources.	- Provides market-competitive compensation packages that exceed legal requirements, complemented by comprehensive benefits. These measures are intended to enable employees to work with dignity while improving the economic well-being of both themselves and their families. - Adjusts employee compensation based on the Company's profitability to enhance employee engagement. - In 2025, Longwell sponsored the Mennonite Social Welfare Foundation with a contribution of NT\$ 200,000. - In 2025, Longwell sponsored the Pingtung Christian Hospital with a contribution of NT\$ 100,000.
	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 Ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, and promotion of a culture of peace and non-violence.	- Assigns employees across various job functions to receive professional/functional training, ensuring equal access to occupational training opportunities. - Offers and encourages employee participation in training sessions on sustainable development, workplace gender equality, and labor rights. - In 2025, Longwell continued the sponsorship of the Vox Nativa Association with a contribution of NT\$ 100,000.

SDGs	Targets	The Company's Response
	5.1 End all forms of discrimination against all women and girls everywhere. 5.4 Recognize and value domestic work through the provision of social protection policies.	· Does not consider gender as a factor in recruitment, assessment, or promotion decisions. · Provides all employees, regardless of gender, the right to apply for job-protected parental leave without pay.
	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 of equal value. 8.7 Elimination of the worst forms of child labour and eradicate forced labour. 8.8 Protect labour rights and promote safe and secure working environments for all workers, in particular women, and those in precarious employment.	· Does not consider gender as a factor in recruitment, assessment, or promotion decisions. · Adjusts employee compensation based on the Company's profitability to enhance employee engagement. · Respects labor rights, including the prohibition of child labor and any form of workplace discrimination. · Provides substantial protection for pregnant employees by adjusting job responsibilities and reducing workload in compliance with applicable laws. · Ensures the effective implementation of the Occupational Safety and Health Management System to enhance workplace safety for employees.
	10.2 Empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status. 10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory practices. 10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.	· Does not consider individuals' physical or psychological differences as factors in recruitment, assessment, or promotion decisions. · Established a whistleblower system supported by a comprehensive process that ensures protection for whistleblowers.

SDGs	Targets	The Company's Response
	12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse. 12.6 Encourage companies to adopt sustainable practices and to integrate sustainability information into their reporting cycle.	· Sustainable resource management: Enhances utilization efficiency and promotes recycling initiatives to reduce raw material wastage and resource loss throughout the manufacturing process. · Publishes Sustainability Report on an annual basis, disclosing data on sustainability topics to ensure transparency and facilitate effective communication with stakeholders.
	13.2 Integrate climate change measures into national policies, strategies and planning. 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning systems.	· Conducted a greenhouse gas (GHG) inventory and assurance for the parent company in 2025, which serves as a foundation for developing and demonstrating progress on emission reduction plans. · Identifies significant climate-related risks and other related issues and develops corresponding measures to address the associated risks and opportunities.
	16.6 Develop effective, accountable, and transparent institutions at all levels. 16.7 Ensure responsive, inclusive, participatory and representative decision making at all levels.	· Strengthens corporate governance by implementing effective internal control measures to ensure compliance with the Company's regulations by all personnel. This is complemented by an independent whistleblower system and comprehensive whistleblowing procedures. · Collects stakeholder expectations through various engagement approaches and regularly reports such insights to the Board of Directors.

02

About Longwell

- 2.1 Company Overview
- 2.2 Business Philosophy
- 2.3 Participation in Associations



II. About Longwell

2.1 Company Overview

Longwell, founded in 1972, is one of the largest worldwide cable and electronic components producer and has been dedicated to the fields for over 50 years. Our products are applied by leading electronic manufacturers throughout the world, and they have come to rely on Longwell as a global supplier for all cable and connector demands. Meanwhile, Longwell has demonstrated highly efficient and flexible operations which lead to greater responsiveness and shorter time-to-market. Longwell’s rise to market leadership is the result of a persistent focus on delivering the best possible customer experience by offering market-leading products and a world-class service.

Basic Information

Company Name	Longwell Company
Stock Code	6290
Industry category	Listed under the Electrical Equipment & Parts on the TPEX
Main Products and Services	Power supply and signal data cables (including automotive cables), power supply cord sets, signal data cable assemblies, hi-amp power cords and connectors, and AC adapter (duck-head) & mechanical components.
Location of Headquarters	10F., No. 36, Sec. 1, Chang’an E. Rd., Zhongshan Dist., Taipei City 104, Taiwan (R.O.C.)
Total Capital (NT\$ thousand)	1,684,812
Revenue for the Year 2025 (NT\$ thousand)	10,158,601

To meet the growing demand for outsourcing of both multinational and regional OEMs, Longwell provides a host of services covering product design, engineering, volume manufacturing, and global logistics. Through these capabilities, Longwell consistently meets and exceeds customer requirements impeccably and is recognized as a full-service global partner and technology leader. By leveraging best-in-class technology, efficient manufacturing, and a vertically integrated model that incorporates copper plants and tooling capabilities, Longwell offers market-leading products and gains a competitive advantage in the global market.

Operating Sites

- Operating Headquarters

Taiwan (Taipei)

gHeadquarters
- Manufacturing facility

China (Shenzhen, Guangxi)

Thailand (Chachoengsao Province)

- Service location

Japan (Tokyo)

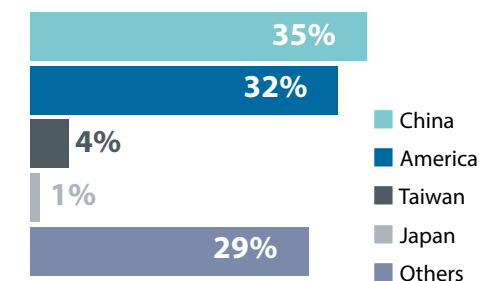
Korea (Seoul)

Europe (Warrington)

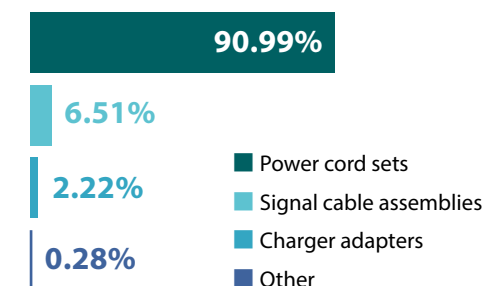
America (San Jose, California)

India (Andhra Pradesh)

Revenue Contribution by Region



Revenue Contribution by Product Category



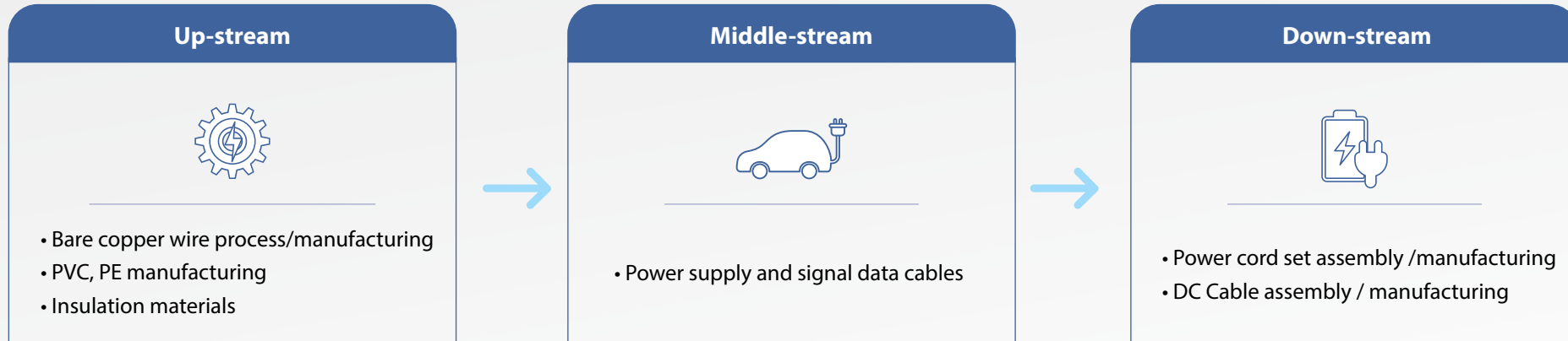
Please refer to the ‘About Us’ section on the Company’s official website for details regarding Longwell’s corporate development history.

Company official website - About Us

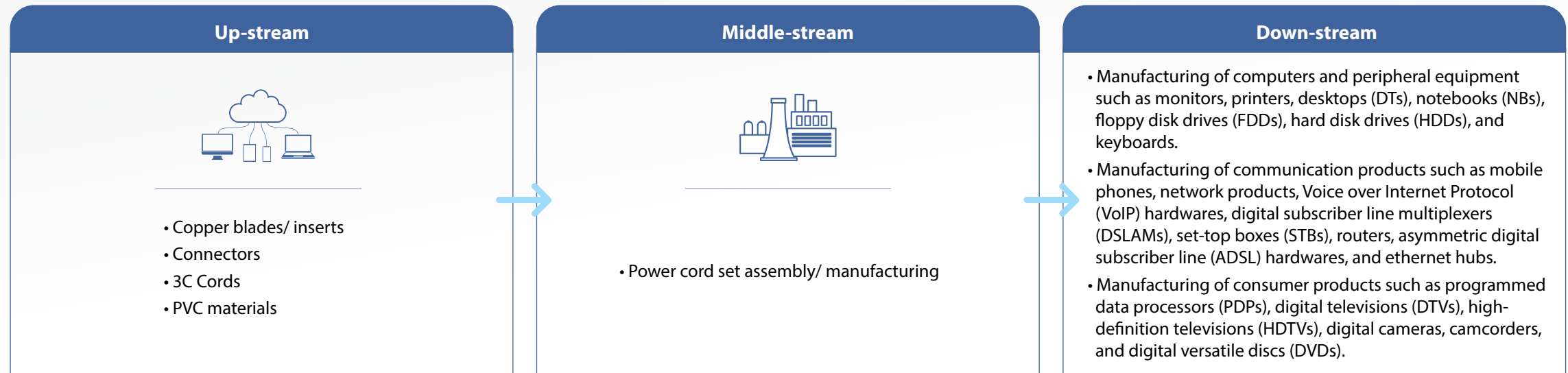


Longwell's Position and its Up-, Middle-, and Down-stream Relationships in the Industry Chain

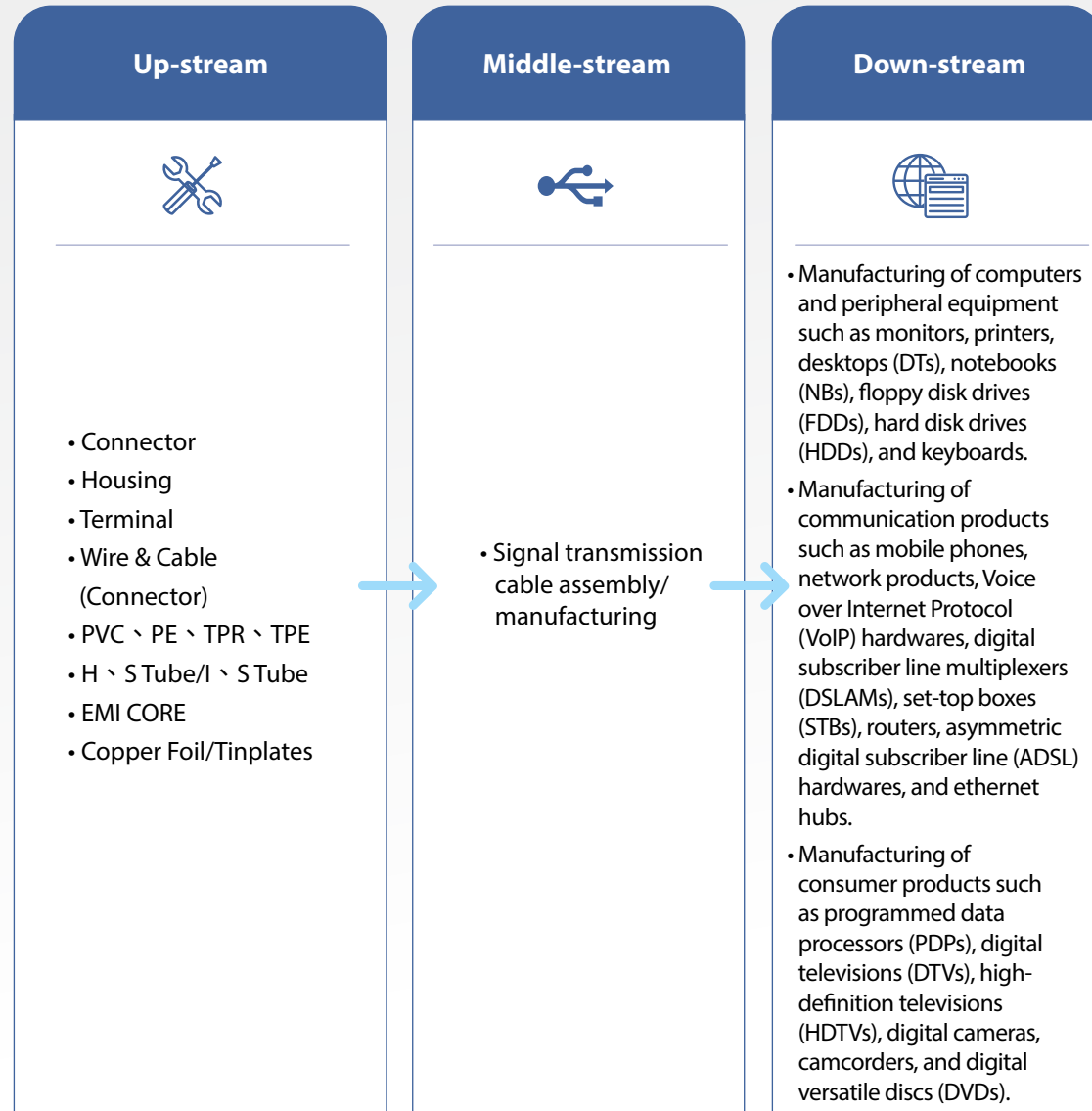
(1) Power supply and signal data cables (including automotive cables) :



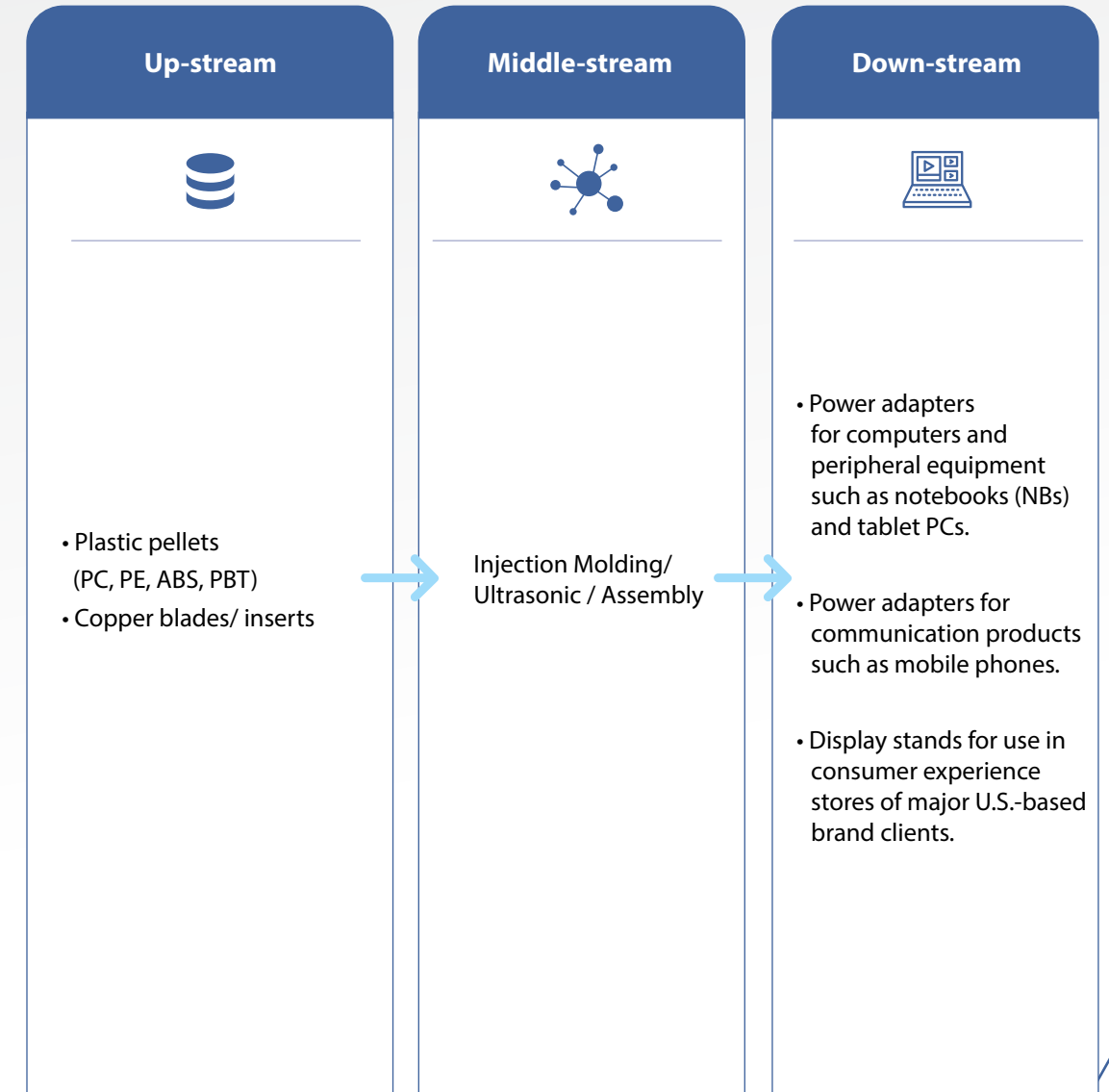
(2) Power supply cord sets:



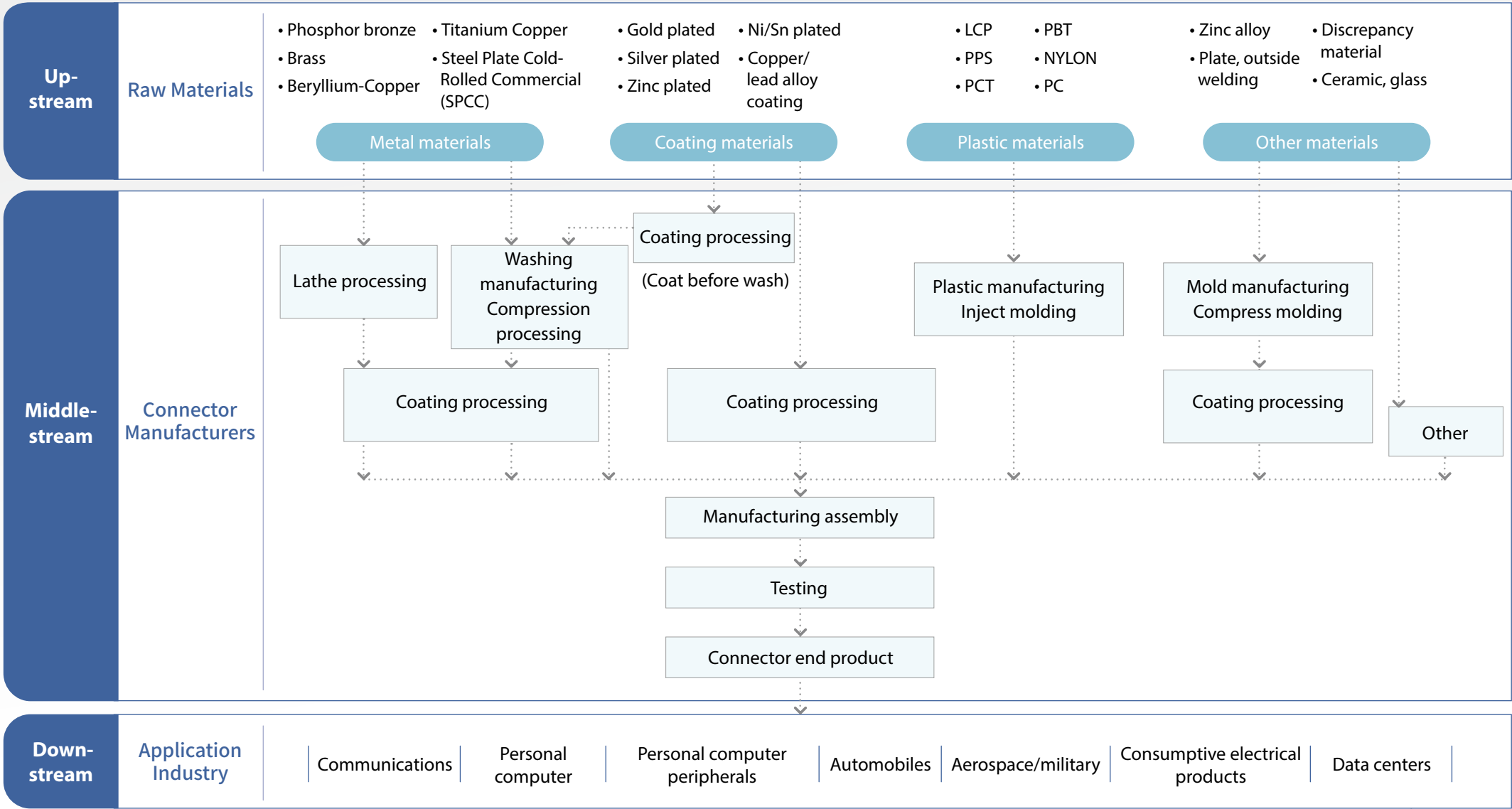
(3) Signal data cable assemblies:



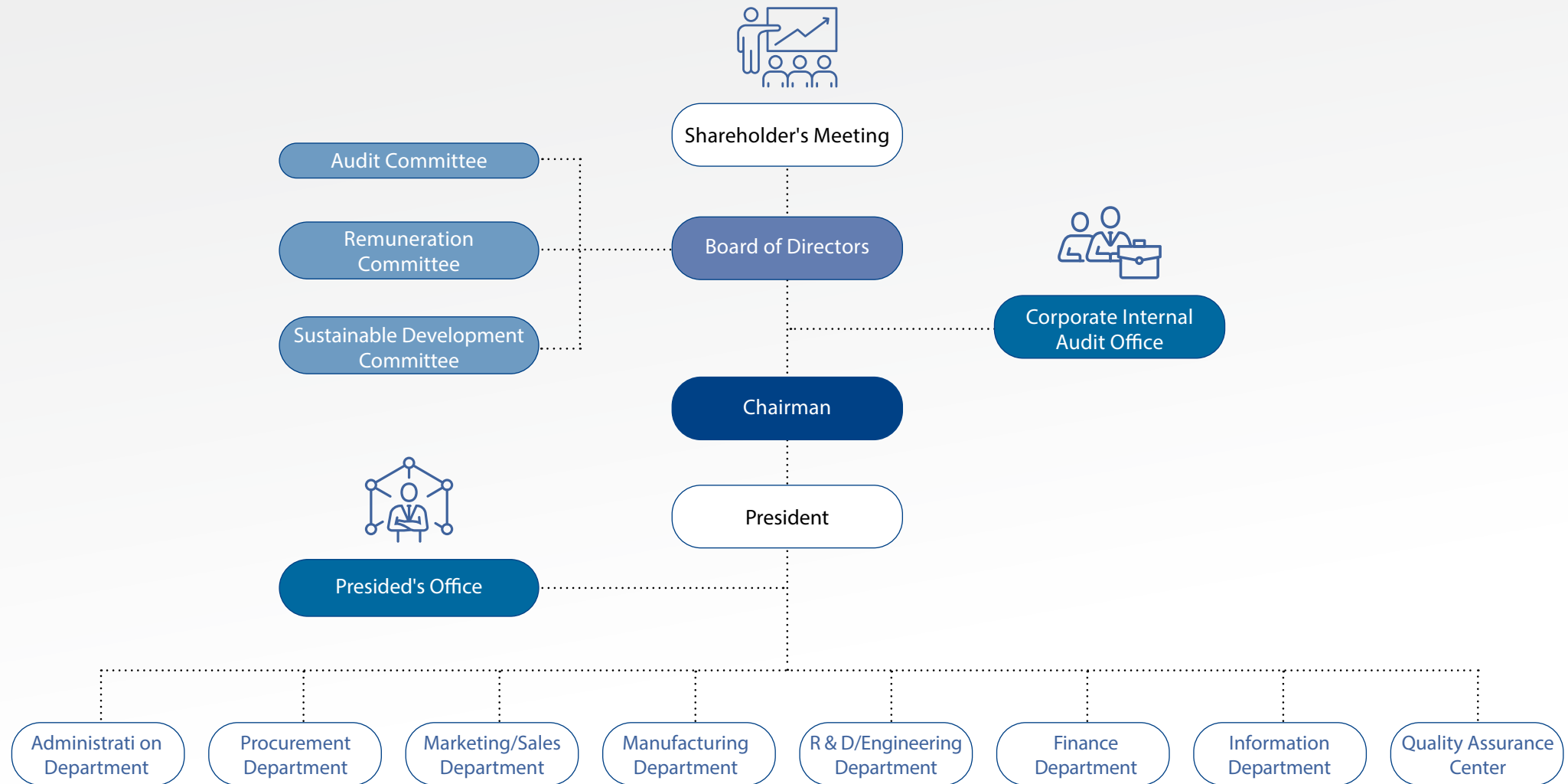
(4) AC adapter (duck-head) & mechanical components:



(5) Hi-amp power cords and connectors:



Organization Chart



2.2 Business Philosophy

Longwell Company, since its founding in 1972, has remained committed to its business philosophy of “technological innovation, customer service, integrity and practicality, and sustainable development,” dedicating itself to delivering outstanding products and services in the global market.

Technological innovation

Regarding technological innovation, Longwell focuses in both research and development and manufacturing of power supply cord sets, signal data cable assemblies, and AC adapters. The Company continuously invests resources in technological advancement to ensure its products meet market demands and are designed to meet global safety certification standards. These efforts have established Longwell’s position as a globally recognized manufacturer of power cords and AC adapters, with products distributed worldwide.

Integrity and practicality

Regarding integrity and practicality, Longwell maintains its corporate social responsibility by prioritizing ethical management and risk control. The Company has established specific objectives, along with corresponding management policies and implementation plans, to advance its commitments in corporate social responsibility and sustainable development. These measures aim to ensure the effective promotion and implementation of ethical business conduct and risk management practices across the organization. Through these efforts, the Company has strengthened its operational resilience and corporate reputation.

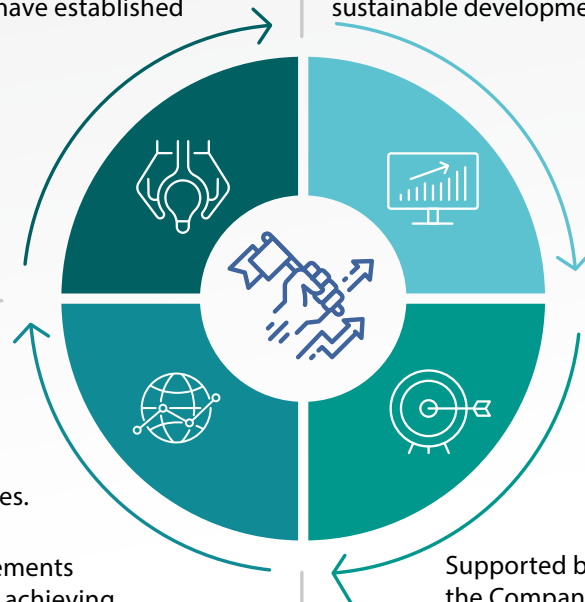
Sustainable development

Regarding sustainable development, Longwell remains committed to advancing its economic, social, and environmental sustainability objectives. The Company continues to make dedicated efforts to advance improvements across these aspects, with the goal of achieving sustainable development.

Customer service

Regarding customer service, Longwell places great emphasis on addressing the needs of each customer and remains committed to delivering high-quality products and services.

Supported by a competent management team, the Company maintains stable operations and has demonstrated consistent profitability growth, thereby establishing Longwell’s position as one of the leading manufacturers in the domestic market.



2.3 Participation in Associations

Association	Participation Role
Taiwan Electrical and Electronic Manufacturers’ Association (TEEMA)	Member
Member of USB-IF	Member
Taiwan Merchant Association Shenzhen (TMAS)	Member
Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC)	Member



03

Ethical Governance

- 3.1 Governance Practices
- 3.2 Risk Management
- 3.3 Legal and Regulatory Compliance
- 3.4 Operational Performance
- 3.5 Products and Services
- 3.6 Information Security Protection



III. Ethical Governance

Effective corporate governance includes a well-structured Board of Directors, robust internal control systems, and stable financial management. These elements not only help mitigate operational risks but also enhance corporate competitiveness and create brand value. Additionally, developing a culture that prioritizes ethical business practices and compliance, backed by a sound governance framework, ensures the Company's growth while safeguarding the interests of investors and stakeholders.

The Company has established its corporate governance framework in compliance with the Securities and Exchange Act and related regulations. To strengthen the protections of shareholder rights, enhance the functionality of the Board, respect stakeholder interests, and improve transparency, the Board has implemented the Corporate Governance Best Practice Principles, which emphasize fairness, impartiality, and transparency. Under these principles, a director nomination process has been implemented, and independent directors have been appointed to reinforce the Board's supervisory and management capabilities. To prevent improper use of non-public information, the Board has implemented the Management Procedures for Preventing Insider Trading, which prohibit directors, managerial officers, and employees from using undisclosed information for personal gain. The Board has also established the Ethical Corporate Management Operation Procedures and Behavior Guidelines, which are grounded in integrity, transparency, and accountability. These policies are intended to strengthen the Company's corporate governance framework and risk control mechanisms, thereby fostering a sustainable operating environment. Additionally, the Company remains committed to timely, accurate, and fair information disclosure. A comprehensive disclosure system has been established to ensure that shareholders and stakeholders have access to relevant information regarding the Company's operations, financial performance, Board activities, and shareholders' meetings. Such information is made available through the Company's official website and the Market Observation Post System (MOPS).

Information regarding the implementation and operational details of the Company's corporate governance policies is disclosed on the Company's official website and in the annual report, and is reported to the Board of Directors at least once a year.

Please refer to the 'Articles of Incorporation and Key Regulations' section on Longwell's official website for details regarding the operational procedures mentioned above.

[Articles of Incorporation and Key Regulations](#)



3.1 Governance Practices

Comprising all shareholders, the General Shareholders' Meeting serves as the highest decision-making body of the Company, responsible for making resolutions on material matters and receiving regular reports from the Board of Directors. The Board functions as the highest governance body, with all members exercising their duty of care as prudent administrators, developing business strategies, reviewing financial performance, and ensuring legal compliance across all Company operations. To enhance corporate governance practices and strengthen the Company's competitiveness, the Board has established an Audit Committee and a Remuneration Committee to reinforce the Board's supervisory and management capabilities. Additionally, an independent Corporate Internal Audit Office was established under the Board, conducting regular audits and reporting its findings to both the Audit Committee and the Board.

The Company places great emphasis on corporate governance, with a commitment to sustainable growth and ethical business practices. It continuously enhances its governance framework and maintains the principles of information transparency, supported by an effective internal control system to safeguard the rights and interests of stakeholders. The Company's internal control system is designed and implemented based on a full assessment of its operations in line with the Regulations Governing Establishment of Internal Control Systems by Public Companies. The system is regularly reviewed and adjusted in response to changes in both internal and external criteria, thereby ensuring its continued effectiveness in both design and implementation. Through a comprehensive management mechanism, the Company remains committed to enhancing operational performance and achieving the goal of sustainable development.

The Company's financial statements are regularly audited and attested by an independent accounting firm. All legally mandated disclosures are accurately and promptly completed by designated personnel. To ensure prompt and appropriate disclosure of material information, the Company has established a spokesperson system, enabling shareholders and stakeholders to access relevant financial and operational information. Moving forward, the Company remains committed to strengthening Board operations, enhancing information transparency, and progressively integrating sustainability governance strategies into its corporate governance framework. The Company was ranked among the upper 21% to 35% of TPEx Listed companies in the 2025 Corporate Governance Evaluation System.

3.1.1 Board of Directors

The Board of Directors is responsible for developing the Company’s business strategies and is accountable to shareholders and other stakeholders. Directors are expected to faithfully perform their duties and exercise prudent oversight, acting with due diligence in the exercise of their powers. Except for matters that are legally or statutorily mandated to be resolved at the general shareholders’ meeting, decisions related to the conduct of Company operations and the establishment and implementation of governance systems are to be resolved by the Board. The Company’s Articles of Incorporation clearly stipulate the adoption of a candidate nomination system for the election of directors and adhere to the principle of merit-based selection through regular re-elections. In addition to maintaining the number of directors concurrently serving as managerial officers at no more than one-third of the total number of Board seats in line with Corporate Governance Best Practice Principles, the Board also considers diversity in its composition, including but not limited to aspects of personal attributes and values, as well as professional knowledge and skills. All directors are expected to possess the knowledge, expertise, and character required to fulfill their responsibilities. The Company’s directors collectively demonstrate strong industry expertise and practical experience, with a deep understanding of industry trends and developments. The current Board comprises nine directors, including four independent directors. This composition enhances the Board’s independence and complies with applicable regulatory requirements. Each director serves a three-year term. As the current Board term has not yet expired, gender representation has not yet

reached one-third. In future Board elections or when filling vacancies, the Company will continue to incorporate gender diversity considerations and actively evaluate qualified female candidates with relevant professional expertise, thereby progressively enhancing gender diversity within the Board.

The Board meeting convenes at least once per quarter to review operational performance and deliberate on material issues, including economic, environmental, and social impacts, as well as related risks and opportunities. Responsible departments are assigned during each meeting to follow up on

resolutions and are required to report progress at subsequent Board meetings for ongoing tracking and oversight.

Details such as personal profiles, educational background, concurrent positions in other companies, the independence of independent directors, and the operations of various functional committees have been fully disclosed in the Company’s annual report or on its official website. The annual report and related information are also accessible via the Market Observation Post System (MOPS) and the Company’s official website.

Statistical Overview of Board Composition

Diversity Overview/Year			2023		2024		2025	
			Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Director	Gender	Male	8	88.89%	7	77.78%	7	77.78%
		Female	1	11.11%	2	22.22%	2	22.22%
	Age	Under 50	1	11.11%	2	22.22%	2	22.22%
		50 to 64	4	44.44%	4	44.44%	2	22.22%
		65 and above	4	44.44%	3	33.33%	5	55.56%
	Educational background	Doctorate	1	11.11%	1	11.11%	1	11.11%
		Master’s Degree	4	44.44%	3	33.33%	3	33.33%
		Bachelor’s Degree or equivalent	4	44.44%	5	55.56%	5	55.56%

Note: Please refer to the 2025 Annual Report for details regarding the professional experience and educational background of Longwell’s Board members, their concurrent positions, and the list of major shareholders.

Attendance of Members of the Board of Directors

Title	Name	Attendance in Person	By Proxy	Attendance rate (%)
Chairman	C. T. Lee	5	0	100%
Director	Y. F. Huang	5	0	100%
Director	Kinlihong Co., Ltd. Representative: W. H. Hsieh	5	0	100%
Director	Link World Investments Co., Ltd. Representative: L. S. Chen	4	1	80%
Director	K. T. Chen	5	0	100%
Independent Director	H. Ouyang	5	0	100%
Independent Director	C. R. Chen	5	0	100%
Independent Director	M. H. Chang	5	0	100%
Independent Director	C. N. Yu	5	0	100%

To ensure effective Board operations and strengthen its supervisory role, while ensuring the independence of independent directors in the performance of their duties, the Board of Directors has implemented the Regulations Governing Procedure for Board Directors Meetings and established the Audit Committee Charter, which clearly defines the scope of responsibilities for independent directors. All directors demonstrate a high level of self-discipline and strictly comply with recusal requirements. For Board meeting agenda items involving a conflict of interest between a director or the legal entity they represent and the Company, the director is required to disclose the nature and significance of such conflict. Where the conflict may impair the Company’s interest, the director must recuse himself/herself from both the discussion and voting, and is prohibited from exercising voting rights on behalf of other directors. C. T. Lee, Chairman of the Company, concurrently serves as the President. This arrangement is based on operational considerations to

improve management efficiency and streamline decision-making. To ensure balanced governance and compliance with applicable laws under such circumstances, the number of independent directors has been increased by one, and recusal is strictly mandatory in discussions involving matters related to the Chairman.

To enhance the effectiveness of Board decision-making, the Board has established the Rules for Board of Directors Performance Assessments. An internal performance assessment is conducted on an annual basis, covering the Board as a whole, individual directors, and functional committees. The Board’s Meeting Affairs Unit distributes self-assessment questionnaires to Board members and compiles the results for submission to the Board. The outcomes of the Board performance assessment serve as a reference for the future selection or nomination of directors, while the results of individual director assessments serve as a reference in determining their respective compensation.

The 2025 Board of Directors’ Performance Assessment was completed, and the results were reported at the 9th meeting of the 18th Board of Directors. The assessment results are as follows:

Explanation of rating criteria: There are five rating levels, namely Excellent (5), Good (4), Fair (3), Improvement Needed (2), and Major Improvement Needed (1). The maximum score for each assessment item is 5 points.

Board of Directors’ Performance Assessment

Self-assessment (Questionnaire)	2023	2024	2025
Board of Directors	4.9 points	4.9 points	4.9 points
Audit Committee	5.0 points	5.0 points	5.0 points
Remuneration Committee	5.0 points	5.0 points	5.0 points
Sustainable Development Committee	-	5.0 points	5.0 points

Note: The Sustainable Development Committee was established in 2024.

To effectively manage risks and encourage qualified professionals to serve as directors, the Company has secured Directors & Officers (D&O) Liability Insurance. This insurance protects directors from personal liability while performing their duties while also minimizing the risk of significant losses to the Company and its shareholders due to errors or negligence.

Given the potential regulatory and governance challenges directors may face in participating in the Company's operational decision-making, the Company actively promotes and organizes relevant professional continuing education sessions for its directors. In 2025, the Board of Directors collectively completed a total of 54 hours of continuing education. In addition, the Corporate Governance Officer completed 12 hours of continuing education, including the courses "Corporate Governance" Knowledge and Financial Reporting Risk Assessment Practices Essential for the Internal Audit Function and Practical Workshop on Sustainability Information Preparation and Reporting.

3.1.2 Functional Committees

To ensure the effectiveness of its supervisory and management capabilities, the Board of Directors has established the Audit Committee, Remuneration Committee, and Sustainable Development Committee. Unless otherwise mandated by applicable laws or regulations that mandate independent authority, these functional committees are accountable to the Board, and all proposals submitted by them shall be resolved by the Board.

Title	Name	Course	Training hours
Chairman	C. T. Lee	AI Development, Application, and New Legal Topics	3
		The Digital Financial Revolution: The Principles of Stablecoins and the Development Trends of Blockchain Virtual Assets	3
Director	Y. F. Huang	The International Economic Situation and Taiwan's Industrial Dynamics Under Trump 2.0	3
		Trends and Risk Management of Digital Technology and Artificial Intelligence	3
Representative Director	W. H. Hsieh	Discussion on Cases of Fraud in Corporate Financial Statements	3
		How Should Directors and Supervisors Without an Accounting or Finance Background Review Financial Reports?	3
Director	K. T. Chen	Taiwan PMI Manufacturers' Operating Strategies and Outlook for the Second Half of the Year Amid Trump's Tariff Storm	3
		The Wafer War of the Century: The Impact of TSMC's Key Technologies and Global Layout on the Semiconductor Industry	3
Representative Director	L. S. Chen	How Businesses Can Optimize Innovation and IP Management for Sustainable Governance in the Digital Age	3
		Analyzing Cases of Corporate Control Contests	3
Independent Director	H. Ouyang	The Business Value of Generative AI and Digital Risk Insights	3
		The International Economic Situation and Taiwan's Industrial Dynamics Under Trump 2.0	3
Independent Director	C. R. Chen	Labor and Human Rights Trends in the Global Supply Chain and Corporate Practices Sharing	3
		2025 Insider Trading Prevention Seminar	3
Independent Director	M. H. Chang	Observation of Cross-Strait Political and Economic Risks Amid U.S.-China Power Rivalry	3
		Data-Driven and Digital-Intelligent Transformation	3
Independent Director	C. N. Yu	Internal Control Establishment Practices for Sustainable Information Management	3
		Trends and Risk Management of Digital Technology and Artificial Intelligence	3

Audit Committee

The Audit Committee assists the Board of Directors in overseeing the quality of the Company’s accounting, auditing, and financial reporting and control processes and submits its assessment outcomes to the Board for discussion. The Board has adopted Audit Committee Organization Regulations and established the Audit Committee, which is composed of three independent directors, one of whom serves as the convener. At least one member must possess accounting or financial expertise. The Audit Committee meeting convenes at least once per quarter. In 2025, the Committee convened five meetings with a 100% attendance rate.

The internal audit supervisor reports in writing on a quarterly basis to the independent directors regarding the implementation of audit operations. This includes the implementation of audit activities, matters related to internal operations, and amendments to internal control procedures. Additionally, the internal audit supervisor attends each Audit Committee meeting to report to the independent directors on the implementation of the annual internal audit plan and presents audit reports during Board meetings. This ensures thorough communication regarding the implementation and effectiveness of audit activities. In 2025, the certified public accountant (CPA) provided written guidance on regulatory compliance and discussed with the Board, in addition to reporting the audit findings of the financial statements to the independent directors.

Attendance of Audit Committee Members

Title	Name	Attendance in Person	By Proxy	Attendance rate (%)
Independent Director	H. Ouyang	5	0	100%
Independent Director	C. R. Chen	5	0	100%
Independent Director	M. H. Chang	5	0	100%
Independent Director	C. N. Yu	5	0	100%

Remuneration Committee

To establish a reliable compensation system for directors and managerial officers, Longwell assesses whether their compensation fairly and reasonably reflects their operational performance. Accordingly, the Board of Directors has implemented the Remuneration Committee Organizational Regulations and formed the Committee within the Board, which shall be composed of a majority of independent directors. Currently, all three members of the Committee are independent directors. In 2025, the Committee held four meetings, all of which had full attendance.

The primary responsibilities of the Remuneration Committee are to establish and periodically review the performance assessment and compensation systems and standards for directors and managerial officers, as well as to regularly assess their compensation. Performance assessments and compensation levels of directors and managerial officers shall take into account the general pay levels in the industry, individual performance assessment results, the time spent by the individual and their responsibilities, the extent of goal achievement, their performance in other positions, and the compensation paid to employees holding equivalent positions in recent years. Also to be evaluated are the reasonableness of the correlation between the individual's performance and the Company's operational performance and future risk exposure, with respect to the achievement of short-term and long-term business goals and the financial position of the Company. On 10 November 2025, the Board approved the establishment of the Policy on Aligning Senior Executives Compensation with ESG Performance, which aims to encourage executives to implement environmental, social, and governance (ESG) objectives.

Policy on Aligning
Senior Executives
Compensation with
ESG Performance



Attendance of Remuneration Committee Members

Title	Name	Attendance in person	By Proxy	Attendance rate (%)
Independent Director	C. R. Chen	4	0	100%
Independent Director	H. Ouyang	4	0	100%
Independent Director	M. H. Chang	4	0	100%

Sustainable Development Committee

To implement the Company’s sustainable development goals and strengthen sustainability governance, the Company has established the Sustainable Development Committee and has implemented the Sustainable Development Committee Organizational Charter as its guiding framework in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies. The Committee is responsible for formulating, promoting, and strengthening the Company’s sustainability policies, annual plans, and strategies. Dedicated (or ad-hoc) sustainable development organization assists the Committee in implementing various initiatives and report the implementation status of sustainability-related matters to the Committee.

Attendance of Sustainable Development Committee Members

Title	Name	Expected attendance in person (A)	Attendance in person (B)	Attendance rate (%) (B/A)
Chairman	C. T. Lee	4	4	100%
Independent Director	M. H. Chang	4	4	100%
Independent Director	C. N. Yu	4	4	100%



3.1.3 Ethics and Integrity

Material Topic		Ethical corporate management
Significance to the Company		Regulatory compliance is a fundamental requirement of corporate governance. Longwell places strong emphasis on compliance with applicable laws and regulations by the Company and all employees. Internal communications are conducted on an irregular basis each year to promote the Ethical Corporate Management Operation Procedures and Behavior Guidelines and the Management Procedures for Preventing Insider Trading. These initiatives aim to enhance employees’ awareness of legal and regulatory compliance, ensure that business operations adhere to applicable laws and policies, thereby reducing operational risks arising from legal violations, non-compliance, or regulatory changes. The Company also upholds the principle of ethical corporate management and strictly complies with all applicable laws and regulations in the jurisdictions in which it operates.
Policy and Commitment		The Company monitors relevant regulatory developments in both our domestic and overseas operating jurisdictions and conducts regulatory briefings as needed based on business requirements.
Goals	Short-term	1. Monitoring legal and regulatory changes that may have a material impact on the Company’s operations and adjusting internal policies and management systems accordingly to reduce legal risks and potential penalties. 2. No whistleblowing cases involving violations of professional ethics.
	Medium- to Long-term	Integrating the principle of ethical corporate management into the Company’s corporate culture and decision-making processes, thereby establishing it as one of our core values. No occurrence of material violations of ethical standards in the long term through continuous monitoring and improvement.
Resources Committed and Outcomes for the Year		All directors, managers, and key employees have completed training on the Ethical Corporate Management Operation Procedures and Behavior Guidelines and the Management Procedures for Preventing Insider Trading, achieving a 100% training coverage rate.
Responsible Department and Grievance Mechanism		Department: Whistleblowing Task Force Mail address: reportmailbox@longwell.com.tw

Integrity forms the foundation of the Company's business operations. To establish an ethical workplace and culture, all employees are mandated to fully understand and comply with the Company's code of ethical conduct. The Company honors legal compliance and integrity as its core corporate values, conducting its business in compliance with laws and regulations. To ensure the effective implementation of ethical management practices across the organization, the Company places great emphasis on employee character. New recruits are briefed on the Company's internal integrity policies by the Human Resources Unit during onboarding to embed awareness of ethical practices from the start of employment, while management is expected to lead by example and strictly comply to principles of integrity, thereby shaping a corporate culture that prioritizes ethical conduct throughout the organization.

Internally, the Company has designated the President's Office as the dedicated unit responsible for advancing the Ethical Corporate Management Regulation. Internal regulations, including the Ethical Corporate Management Operation Procedures and Behavior Guidelines, have been established and approved by the Board of Directors. These regulations are disclosed on the Company's official website for stakeholder reference, and a designated contact channel is available for stakeholders to provide feedback. Employees with questions regarding the Company's ethical guidelines may consult the official website or any appropriate personnel through various channels, including email or telephone.

The Company has established a comprehensive whistleblower system in accordance with the Ethical Corporate Management Operation Procedures and Behavior Guidelines, enabling stakeholders to submit reports via the Stakeholder Section on the Company's official website, the President's mailbox, or the Corporate Internal Audit Office mailbox. Designated investigator will be assigned by the Corporate Internal Audit Office to conduct investigations accordingly. In principle, whistleblowers are required to disclose their identity and provide a detailed description of the incident, including but not limited to the name of the accused, the time and venue of the incident, and any other supporting evidence. However, where anonymous reports are accompanied by concrete evidence, the designated investigator of the Corporate Internal Audit Office may proceed with the investigation. Should the designated investigator have any conflict of interest or relationship with the whistleblower or the accused that may compromise the impartiality of the investigation, they are required to disclose such circumstances and recuse themselves. A substitute investigator shall then be appointed. All investigations shall be conducted impartially and confidentially, with the identity of the whistleblower being strictly protected. The Company remains committed to safeguarding whistleblowers from any form of adverse treatment or reprisal

resulting from their disclosure. All employees are obligated to report unethical conduct through the established whistleblower system. The Company remains committed to safeguarding employees who file such reports or participate in investigations from any form of adverse treatment or reprisal.

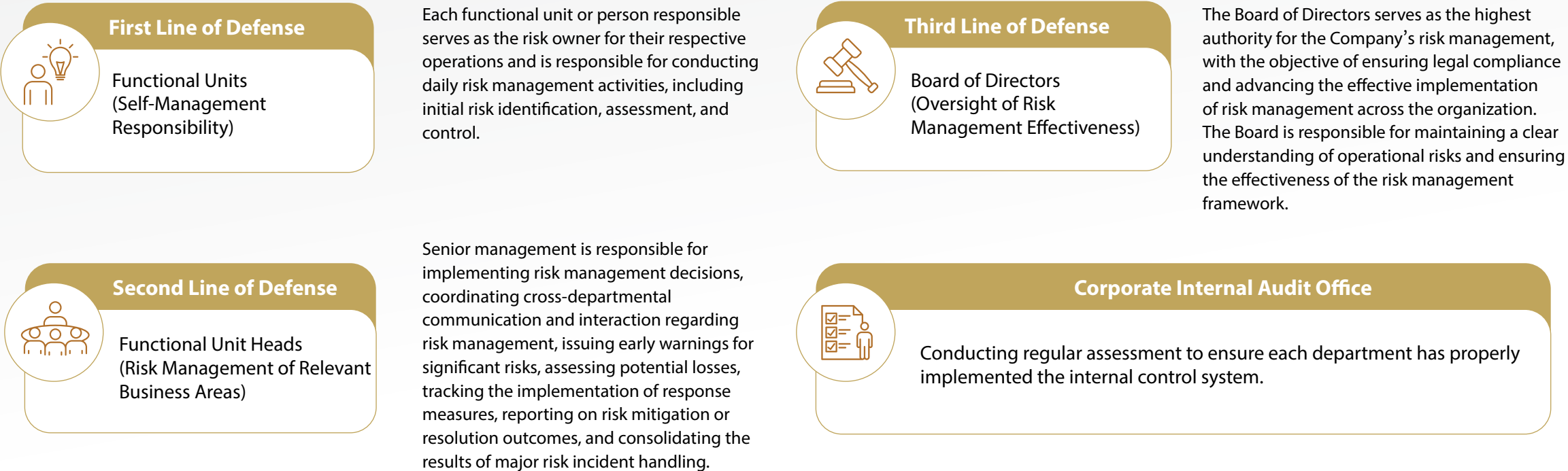
In the course of business interactions, employees of the Company are required to inform counterparties of the Company's Ethical Corporate Management Regulation and related policies, and to clearly refuse to directly or indirectly offer, promise, demand, or accept any form of improper benefit. Employees must also avoid engaging in business transactions with agents, suppliers, customers, or other counterparties known for dishonest practices. Upon discovering any unethical conduct by a counterparty, the Company shall assess whether to designate such party as ineligible for future dealings, thereby maintaining the Company's commitment to ethical business practices. Upon entering into contracts, the Company shall conduct a thorough assessment of the counterparty's integrity and incorporate contractual terms requiring compliance with the Company's Ethical Corporate Management Regulation. To the extent practicable, such terms shall include provisions requiring either party, upon becoming aware of any personnel violating prohibitions against the offering or acceptance of commissions, kickbacks, or other improper benefits, to promptly disclose the identity of the individuals involved and the nature and manner of such benefit (including its value or amount), provide supporting evidence, and fully cooperate with any investigation conducted by the other party. If a party suffer damages as a result of such misconduct, it may claim compensation based on an agreed percentage of the contract value and deduct the corresponding amount from any payments due under the contract. Furthermore, should either party be found to have engaged in dishonest conduct during the course of the contractual relationship, the other party reserves the unconditional right to terminate or rescind the contract at any time.

To further embed ethical and integrity standards within employees' business conduct, in September 2025, a total of approximately 70 participants, including all directors and employees of Longwell (Headquarters), completed online training on the Ethical Corporate Management Best Practice Principles and the Ethical Corporate Management Operation Procedures and Behavior Guidelines. The Corporate Governance Officer shall also assess the effectiveness of the preventative measures implemented by management to ensure ethical conduct and assess compliance with relevant business procedures. The outcomes of these assessments will be reported to the Board at least once per year. The Corporate Internal Audit Office is responsible for supervising and auditing the overall implementation of the Company's integrity practices and reporting the findings to the Board.

The Company monitors and investigates potential corruption through its internal control and internal audit mechanism. Significant corruption risks identified through risk assessment include breaches of trade secret obligations, embezzlement of Company funds, unauthorized disposal of Company assets, and the offering or acceptance of kickbacks, among other improper benefits. In 2025, all 17 operating sites across the Group’s affiliates conducted corruption-related risk assessment, with no material irregularities identify. As of the end of 2025, the Company has neither identified nor received any reports concerning violations of professional ethics.

3.2 Risk Management

Longwell follows an organizational management system and internal control cycle, emphasizing enterprise-wide risk management participation. The Company ensures daily implementation and layered prevention, proactively identifying and managing operational risks in a cost-effective manner. Risk management is implemented through a clearly defined division of responsibilities across different organizational levels, as follows:



Risk Management Process

Process	Description
Risk identification	Risk identification is the starting point of the risk management process. Each management unit is required to consider risks arising from the Company’s operations across economic, social, and other relevant dimensions, assess the effectiveness of risk management and develop appropriate risk response measures accordingly to facilitate risk monitoring.
Risk monitoring and assessment	Each functional unit continuously monitors risks during operational activities, enabling timely identification of risk factors, assessment of risk exposure, and appropriate reporting, thereby supporting the implementation of mitigation measures and providing input for process improvement.
Risk response	After assessing and consolidating risk exposures, each functional unit is required to adopt appropriate response measures to address identified risks.
Oversight and review mechanisms	Functional unit heads are responsible for risk management and managerial oversight within their respective areas. They are responsible for analyzing and monitoring relevant risks and ensuring the effective implementation of risk control mechanisms and procedures. The Corporate Internal Audit Office conducts audits in accordance with the audit plan to assess whether internal control systems across all departments are properly implemented.

Following this risk management process, the Company evaluates the frequency of risk events and the significance of their impact on operations and financial performance to determine risk control priorities and risk levels. Appropriate management measures are subsequently implemented to ensure that the impacts of various uncertainties are maintained within an acceptable range, thereby supporting the achievement of sustainable development objectives.

Risk Identification and Response

Risk Category		Potential Risk	Response Strategy
 Economy (Including corporate governance)	Geopolitical risks, and operational risks	Increasing customer demand for higher production allocation outside China resulting from the intensification of the U.S.-China Trade War has created a certain level of impact on the relocation of personnel, technology, and production equipment.	To address this, the Company is expanding production capacity in its Thailand facility to diversify and reduce reliance on its China-based operations, thereby mitigating tariff barriers to the U.S. market, enhancing product competitiveness, and expanding market scale. In addition, plans to establish a manufacturing base in India are underway to further diversify production risks and increase market share in the local Indian market.
	Information security risks	Business interruption and operational disruption may result from cyberattacks. Data breaches may lead to legal violations, regulatory penalties, and harm to stakeholders’ interests.	• The Company has established an Information Security Committee along with a robust governance structure, and continues to develop our cybersecurity team. Continuous efforts are made to strengthen the cybersecurity environment and infrastructure through annual cybersecurity assessments and employee awareness training. • The Company has joined the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC), gaining access to early warning intelligence on cybersecurity threats and industrial cybersecurity vulnerabilities.
	Financial risks	Fluctuation in interest rates, foreign exchanges rates, and inflation may affect financial income and expenses, thereby impacting financial leverage and increasing inflation-related risks.	• The Company evaluates the impact of macroeconomic and industry changes on interest rate exposure and floating-rate positions, and manages the effects of interest rate, exchange rate, and inflation fluctuations on assets and cash flow to maintain stable financial operations. • Foreign exchange risk is managed through natural hedging strategies. Short-term investments are primarily placed in highly liquid, principal-protected financial products and time deposits offered by banks. The Company does not engage in high-risk or highly leveraged investment activities.
	Supply chain risks	Risks impacting the Company resulting from procurement practices, including but not limited to concentration of supply, quality of purchased goods, pricing, delivery schedules, and corporate social responsibility considerations.	• The Company reviews the inventory management mechanisms and implements a material supply early warning system. • Supplier backup mechanism for alternative materials has been established to ensure stable supply sources and prevent supply chain disruptions. • The Company prioritizes strengthening sustainable partnerships with suppliers to meet customer requirements and expectations, creating mutual value and shared growth.

Risk Category		Potential Risk	Response Strategy
 Environment	Environmental risks	GHG emissions management Energy management	• The Company conducts GHG inventories and continuously monitors developments in environmental regulations and carbon-related policies. • Efforts are made to improve water and energy efficiency and to implement circular economy practices, including recycling and reuse initiatives.
 Social	Occupational risks	Risks impacting the Company associated with factors related to occupational safety and health, safety protection, and emergency response, as well as risks resulting from human error or improper management practices.	• The Company identifies potential occupational hazards within working environments to minimize employee exposure to harmful factors. • Daily safety awareness is strengthened through regular drills to ensure the immediate activation of emergency response measures in the event of disasters or industrial accidents. • Labor-management communication channels are enhanced to foster harmonious labor relations. • Company-wide health examinations are conducted regularly.

In September 2025, the Company conducted an online training on Risk Management Policies and Procedures, attended by approximately 70 individuals, including Board members and all employees. This training covered topics such as the objectives of the risk management policies, the organizational structure and responsibilities related to risk management, and the risk management procedures. This initiative is intended to enhance the understanding and awareness of risk management among Company personnel.

3.3 Legal and Regulatory Compliance

Regulatory compliance is fundamental to corporate operations. Given the breadth and complexity of applicable laws and regulations, each department actively monitors relevant legal developments through engagement with government agencies and review of media reports. Accordingly, these departments provide internal and external training to their personnel as needed, to ensure the Company’s operations remain in full compliance with all applicable legal requirements.

From a personnel training perspective, the Company remains committed to enhancing employees’ awareness of professional ethics and regulatory compliance. The Company regularly provides compliance training aligned with laws and regulations applicable to different departments and job levels. Training sessions are tailored to employees’ job roles and include onboarding training for new recruits, in-person courses, internal departmental briefings, and external training sessions. Additionally, regulatory compliance guidelines are made readily available through posters and the Company’s internal website, enabling employees to continuously access and strengthen their understanding of applicable legal requirements.

From an environmental, occupational health and safety, and social responsibility perspective, the Company has established the Procedures Governing Procurement Management and the Procedures Governing Supplier Corporate Social Responsibility Management to ensure that all business partners fully comply with environmental and occupational safety regulations throughout the product life cycle. These procedures require business partners to effectively operate environmental and occupational safety management systems, identify potential issues through a structured management cycle, and implement appropriate control measures in a timely manner to prevent harm to the Company. Furthermore, the Company promotes awareness of corporate social responsibility among suppliers and encourages their participation in the Company’s corporate social responsibility initiatives, with the objective of building a green and sustainable supply chain.

Regarding legal and regulatory compliance practices, no material violations were recorded in 2025 relating to corporate governance, environmental protection, occupational safety, breaches of customer privacy, product liability, or marketing and labeling.

3.4 Operational Performance

Material Topic		Operational performance
Significance to the Company		Recognizing that steady operations are fundamental to sustainable development, Longwell remains committed to sustaining stable growth in both revenue and profitability, thereby attracting talents and generating long-term economic value.
Policy and Commitment		The Company regards sustainable operations as our core philosophy and has established sound operational and financial management mechanisms dedicated to enhancing operating performance and corporate value. We remain committed to the principles of ethical corporate management, risk management, and continuous improvement, and strive to achieve sustainable growth while balancing the interests of shareholders, employees, customers, and other stakeholders through effective strategic planning, resource allocation, and performance management.
Goals	Short-term	• Maintaining a stable operational scale, thereby ensuring that annual revenue and profitability performance remain aligned with business plans. • Strengthening internal management and improving process efficiency, thereby enhancing cost control effectiveness and optimizing resource utilization.
	Medium- to Long-term	• Improving overall operational efficiency and profitability structure while continuously enhancing gross margin and operating profit margin. • Expanding core businesses and increasing the proportion of high-value-added products to diversify operational risks.
Resources Committed and Outcomes for the Year		Longwell delivered solid operating performance in 2025. Consolidated annual revenue for the reporting year reached NT\$ 10.1 billion, with gross margin increasing to 31% and net profit reaching NT\$ 1.4 billion. Through technological enhancement and the integration of Group resources, the Company demonstrated exceptional cost control capabilities and effectively maintained overall profitability and margin performance.
Responsible Department and Grievance Mechanism		Department: Finance Department Mail address: chiachi.liu@longwell.com.tw

Longwell's main business policy is to provide the highest quality power cords, external cable assemblies, internal wire harnesses and related components in various industrial fields. At present, the main products provided by Longwell are applied in a wide range of sectors, including consumer electronic products such as smart home appliances, personal beauty and hair care products, computers and peripheral products, high-end servers or storage devices used in data centers, as well as electric vehicles (EVs) and charging stations.

The sales performance of each product category in 2025 is summarized below:

Power cored sets

approximately **157** million units

Signal cable assemblies

approximately **6.71** million units

Charger adapters

approximately **4.99** million units

Hi-Amp power cords sets

approximately **0.51** million units

Power and signal transmission
cables (including those for
automotive use)

approximately **80** thousand units in total

Looking ahead to 2026 and the next decade, driven by the rapid growth in demand from the data centers and electric vehicles (EV) industries, Longwell expects substantial increases in both the demand and sales revenue of the Hi-Amp power cords and charging cables. This growth is anticipated to have a significant positive impact on Longwell's revenue and gross profit margin.

Longwell's Income Allocation for the Three Most Recent Fiscal Years (Unit: NT\$ thousand)

Economic value	Item / Entry	2023	2024	2025
Direct income	Net operating revenue	7,360,126	8,040,447	10,158,601
	Revenue from financial investments	144,488	92,271	72,844
	Revenue from sale of assets	6,765	10,142	3,568
	Financial assistance received from government	25,719	30,206	15,864
	Other revenue	116,532	311,737	43,544
Direct economic value generated		7,653,630	8,484,803	10,294,421
Economic allocation	Operating costs	5,531,474	6,038,962	7,012,069
	Employee wages and benefits	1,244,379	1,142,754	1,219,175
	Payments to providers of capital (Note 1)	342,472	479,982	816,629
	Payments to government (Note 2)	233,722	618,028	830,751
	Community investments	0	400	450
	Other expenses	116,357	(18,254)	49,396
Economic value distributed		7,468,404	8,261,872	9,928,470
Economic value retained (Note 3)		185,226	222,931	365,951

Note 1: Includes financial costs and cash dividends as resolved in the earnings distribution plan for the reporting year.

Note 2: Refers to taxes and various fees paid to the government, including income tax expenses for the reporting year.

Note 3: Economic value retained = Direct economic value generated - Economic value distributed

Note 4: The financial performance and economic values disclosed above are derived from the Company's consolidated financial statements.

3.5 Products and Services

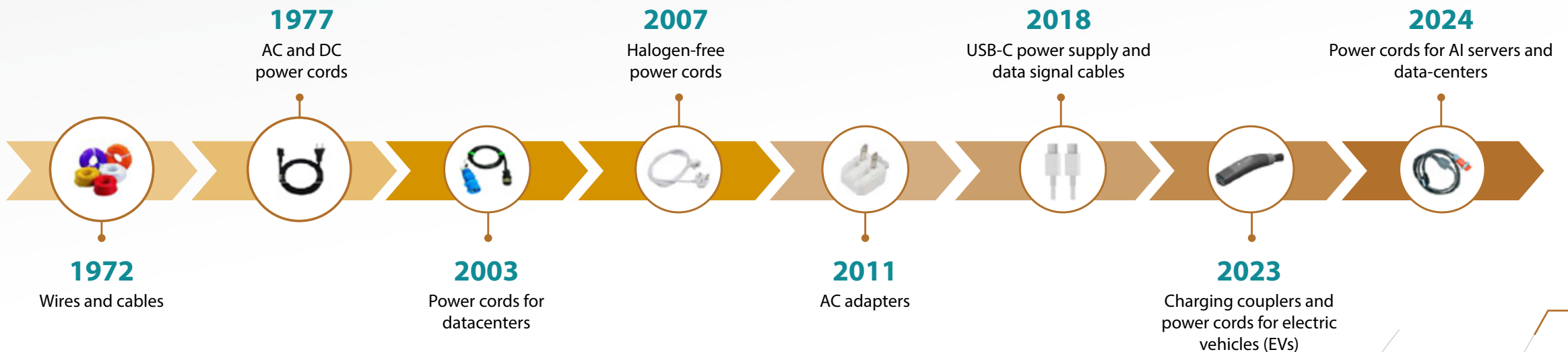
Longwell, founded in 1972, is a global leading provider of power cord and connectivity solutions, with a long-standing focus on the development of highly reliable, safe, and stable products. Our solutions are widely applied in AI data centers, High-Performance Computing (HPC), cloud infrastructure, and mission critical systems, assisting customers address the increasing demands of the high-speed computing and high-power-density era.

In response to the stringent requirements of AI and data center equipment for high-current capacity, continuous operation, and system stability, Longwell possesses comprehensive research, development, and manufacturing capabilities covering material selection, structural design, and mass production validation. These capabilities ensure that products maintain outstanding electrical performance and safety standards under high-temperature, high-load, and long-duration operating environments. The Company collaborates closely with multiple leading global technology brands and actively participates in the co-development of next-generation server and data center systems, providing highly customized and scalable solutions for customers.

Longwell has established professional sales and technical support teams across major global technology markets, delivering rapid response capabilities, localized services, and cross-regional integrated support, thereby enabling customers to accelerate product implementation and global deployment. Through efficient project management and supply chain integration capabilities, Longwell has become a trusted long-term partner for customers in critical infrastructure projects.

Regarding regulatory compliance and market access, Longwell possesses 33 major global safety certifications and market access to 229 countries and regions worldwide, supporting the rapid deployment and compliance requirements of data center equipment across various markets. Dedicated to sustainability and green manufacturing, Longwell began investing in the development and production of halogen-free environmentally friendly materials in 2007, assisting customers enhance product performance while achieving ESG objectives and fulfilling environmental responsibility.

Company official
website - Products



3.5.1 Innovation and Research & Development

Material Topic		Innovation and research & development
Significance to the Company		1. Compliant with environmental regulations and green product requirements. 2. Compliant with international standards and regulations of various countries. 3. Products fully certified for safety regulations to ensure user protection.
Policy and Commitment		Actively developing green products that comply with global safety certifications and environmental standards.
Goals	Short-term	Proportion of green product sales in total revenue exceeds 25%.
	Medium- to Long-term	Proportion of green product sales in total revenue exceeds 60%.
Resources Committed and Outcomes for the Year		1. R&D expenses for the year 2025 amounted to NT\$ 81,254,000. 2. Development of new products related to AI data centers and electric vehicles (EVs) commenced in 2025 and is scheduled for mass production in 2026. 3. Sales of green products accounted for 49.14% of total revenue in 2025. 4. Development of TCO Certified 11.0 compliant products commenced in Q4 2025 and is scheduled for commercial launch in 2027.
Responsible Department and Grievance Mechanism		Submission of complaints or suggestions via the phone number or email address provided in the Stakeholder Section of the Company's official website.
Assessment Mechanisms and Outcomes		Assessment of outcomes is conducted based on the proportion of sales in total revenue.

Note: The Company's green products refer to halogen-free products or those compliant with the European TCO Certified standard.

(TCO Certified represents the most up-to-date global sustainability certification for IT products in Europe. For details, please refer to the following link: <https://tcocertified.com/zh-tw/industry/generation-10/>)

About TCO Certified

TCO Certified is the global sustainability certification for IT products, empowering both IT buyers and brands to make more responsible choices. TCO Certified comprehensive criteria are designed to drive social and environmental responsibility and are updated continuously to push sustainability. TCO Certified Roadmap for Sustainable IT is the long-term plan for addressing issues in four key areas: climate, substances, circularity, and supply chain.

Longwell has consistently focused on environmentally friendly products. In 2025, the Company successfully developed new environmentally friendly products applied in AI data centers.

Proportion of Green Product Sales in Total Sales Amount for the Most Recent Three Fiscal Years

Unit: NT\$ thousand

	2023	2024	2025
Green product sales	1,672,851	1,571,481	4,991,806
Total sales amount	7,360,126	8,040,447	10,158,601
Proportion	22.73%	19.54%	49.14%

• In 2025, green products sales increased compared to the previous reporting period, primarily driven by growing demand for AI data centers, recovery in the electric vehicle (EV) market, and increasing demand for TCO Certified 10.0 compliant products.

Successful Product Development and Technological Advancement in the Three Most Recent Fiscal Years

Category	Description
Power supply and signal data cables	• TCO Certified 10.0 compliant multi core composite cables for computers, communications, and related peripheral devices.
Hi-amp power cords and connectors	• High current halogen-free power cords for large-scale servers in data center • High current power cords for electric vehicles (EVs) • Charging cables for AI PCs and AI servers
Power supply cord sets	• Power supply cord sets for DYSON Vacuum Cleaners, Air Purifiers, Hair Dryers, and Multi-Stylers

3.5.2 Product Quality

Material Topic		Product quality and safety
Significance to the Company		1.Product quality is one of the core competitive advantages of a company and helps establish a strong brand image. 2.Meeting customer and market demands supports a company’s long-term sustainable operations and development.
Policy and Commitment		Quality Policy: 1. Deliver products and services that satisfy customers. 2. Ensure correctness in the first execution of all tasks. 3. Continuously pursue improvement and excellence in quality.
Goals	Short-term	1. Maintaining the effectiveness of quality-related management systems, including ISO 9001 and IATF 16949. 2. No occurrence of major customer complaints or product recall incidents. 3. Achieving a compliance rate of 100% or higher for product safety certifications.
	Medium- to Long-term	1. Enhancing manufacturing efficiency: Improving product quality and shortening manufacturing cycles by optimizing manufacturing processes, upgrading equipment maintenance, and providing employee skill training. 2. Improving quality: Ensuring compliance with industry standards, market expectations, and customer requirements by strengthening inspection procedures and enhancing product consistency and stability. 3. Controlling costs: Reducing expenditures by optimizing production layout and workforce allocation, as well as developing suppliers that offer more cost-effective raw materials.
Resources Committed and Outcomes for the Year		1. A total of 29 self-initiated improvement projects were implemented in 2025, resulting in cost savings of RMB 0.79 million. 2. Laboratory optimization and introduction of new equipment: Investment cost of RMB 0.73 million 3. Product safety certifications: RMB 6.65 million 4. Number of products certified and compliance rate: 100% 5. No major quality- or safety-related product recall incidents were recorded in 2025. 6. The effective operation of the ISO9001: Quality Management Systems and the IATF16949: Automotive Quality Management System was continuously maintained in 2025.
Responsible Department and Grievance Mechanism		Department: Quality Assurance Center Mail address: ray.huang@longwell-sg.com.cn
Assessment Mechanisms and Outcomes		No major quality- or safety-related product recall incidents were recorded in the reporting year.

Longwell has consistently followed the principles of innovation, quality, and service development, consistently providing professional solutions that align with market trends and customer demands. Through ongoing advancements in research and development, the Company delivers industry-leading products and strengthens the competitiveness of its manufacturing process to enhance both product supply and customer service capabilities.

The Company's development objectives (vision) and strategic direction include the identification and assessment of both internal factors, such as the Company's values, culture, knowledge, and performance, as well as external factors, such as international, national, regional, and local laws and regulations, technology, competition, and cultural and social considerations, that may affect the achievement of the intended outcomes of the quality management system. These factors may include both positive and negative influences. A structured process is implemented to identify, monitor, and regularly review both internal and external criteria, to ensure the adequacy and relevance of the quality management system.

The scope of the Company's Quality Management System is defined with consideration of internal and external environmental criteria, the requirements of relevant interested parties, and the nature of the Company's products. The Quality Management System is established, documented, implemented, maintained, and consistently improved in full compliance with all applicable requirements of ISO 9001 and IATF 16949.

In 2025, a total of 42 customer audits were conducted, and corresponding improvements were implemented to consistently fulfill customer expectations.

All of the Company's products are certified with global safety certifications, such as UL (Underwriter Laboratories) certification in the United States and CE (Conformité Européenne) marking in the European Union (EU), providing customers with stable, reliable, safe, and high-quality products. No major quality- or safety-related product recall incidents, or incidents involving non-compliance with labeling regulations or customer requirements, were recorded in 2025.



In 2025, a total of 29 self-initiated production line optimization initiatives were implemented, focusing on quality enhancements, efficiency improvements, customer feedback responses, the introduction of new equipment and tools at multiple workstations, and adjustments to operational processes, which include consolidating inspection procedures and installing smoke recovery devices on molding machines. These improvements contributed to manpower reduction and cost optimization, resulting in cumulative cost savings totaling RMB 0.79 million.

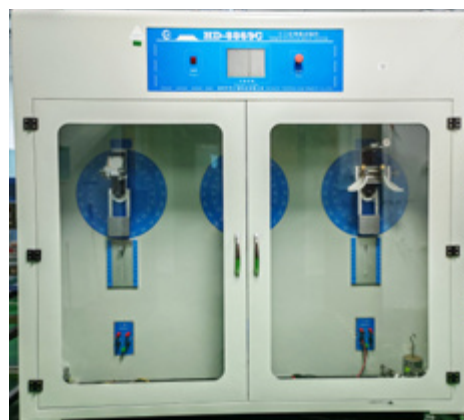
Laboratory management: To ensure product compliance with environmental requirements and the accuracy of testing equipment, all testing personnel are required to complete specialized training and be certified through competency evaluations prior to assignment. Daily inspections are conducted on all equipment to maintain measurement stability. Environmental conditions such as temperature and humidity are strictly controlled within the laboratory to ensure product reliability in accordance with safety regulations and customer requirements. The laboratory monitors product reliability to accelerate the identification of potential defects, promptly implements corrective actions for any nonconformities, and is responsible for ensuring the accuracy of test data and the integrity of samples.

Thermal shock chamber



Thermal shock chamber simulates environments with rapid and extreme temperature fluctuations to conduct temperature shock reliability testing on materials and products. Its primary function is to rapidly identify failures caused by thermal stress, validate product design and manufacturing processes, accelerate aging evaluations, and support compliance certification requirements.

Swing testing equipment



Swing testing equipment simulates repetitive oscillating loads experienced by products under actual operating conditions. Its primary function is to verify the fatigue resistance, anti-loosening capability, and fracture resistance of materials, components, and finished products.

Color difference meter



A color difference meter is a precision inspection instrument used to accurately measure surface color and color variations. Its key function is to convert subjective visual assessments into objective and quantifiable data, thereby minimizing visual discrepancies and ensuring product color consistency and compliance.

The Company places great importance on the health and environmental impacts of our products during their use. Starting from the research and development stage, materials that may pose risks or hazards to human health or the environment are proactively avoided. All products are in full compliance with the Hazardous Substance Process Management, the EU RoHS Directive, and the REACH Regulation, with a compliance rate of 100%.

3.5.3 Customer Relations

Material Topic		Customer relationship management
Significance to the Company		Longwell remains committed to becoming a company recognized by its customers for highest quality products and services.
Policy and Commitment		Longwell places great importance on customer satisfaction and conducts surveys to collect relevant feedback on an annual basis. Through the analysis of customer satisfaction data, the Company continuously improves product quality, delivery performance, and service standards to create value that meets customer requirements.
Goals	Short-term	Achieving an average customer satisfaction score above 90 points.
	Medium- to Long-term	Achieving an average customer satisfaction score above 95 points.
Resources Committed and Outcomes for the Year		1. Participated in exhibitions held in the United States in 2025. 2. Achieved a comprehensive score of 96.4 points in the customer satisfaction survey for the year 2025. 3. Initiated new enterprise resource planning (ERP) system in 2025. 4. Commenced production of the Phase 2 facility at the Thailand factory in 2025. 5. All customer complaint cases recorded in 2025 were non-material in nature and were resolved through coordination with customers within the reporting year.
Responsible Department and Grievance Mechanism		Submission of complaints or suggestions via the phone number or email address provided in the Stakeholder Section of the Company's official website.
Assessment Mechanisms and Outcomes		Assessment of outcomes is conducted based on the results of the annual customer satisfaction survey.

In response to continuously increasing customer demand and to enhance supply chain resilience, Longwell has expanded our manufacturing capacity beyond the primary manufacturing operations in Shenzhen and completed the construction of Phase 2 facility at Thailand factory. Through the geographic diversification of manufacturing sites, the Company has effectively enhanced overall production flexibility while reducing supply risks arising from geopolitical factors, logistics disruptions, and single-site dependency. Longwell continues to expand new product applications and market segments. By diversifying our product portfolio and customer structure, the Company enhances order stability and reduces reliance on single markets, thereby supporting stable revenue development and creating long-term growth momentum. The Company also strengthens customer engagement through participation in international exhibitions.

Longwell remains committed to a customer-centric operating philosophy. For key processes such as sales execution, product development and manufacturing, quality management, delivery control, cost management, and after-sales service, the Company has established clear responsibility allocation and cross-functional collaboration mechanisms to continuously improve overall service efficiency and responsiveness. Through structured customer communication and feedback channels, the Company promptly captures customer requirements and concerns, enabling the timely implementation of targeted improvement actions and comprehensive solutions.

Participated in AI exhibition held in the United States in 2025.



Customer Satisfaction Management Mechanism

Longwell has established a customer satisfaction management procedure. Through annual customer satisfaction surveys and multiple feedback channels, customer opinions are systematically collected and analyzed as a key input for operational improvement and service optimization. All survey results are incorporated into management review and continuous improvement mechanisms to ensure timely response to customer needs and to strengthen long-term partnerships.

Annual Customer Satisfaction Survey

- Each year, customer satisfaction surveys are conducted for major customers from the previous reporting year, ranked by sales revenue contribution.
- Survey results are statistically analyzed to identify key improvement areas and potential risks.
- For items indicating dissatisfaction or improvement suggestions, cross-functional improvement actions are initiated, and relevant departments may be required to provide systematic corrective action reports. This includes analysis using the 8D (Eight Disciplines) methodology.

Customer satisfaction scores for the most recent three fiscal years are presented as follows:



Customer Complaint Management and After-Sales Service

To safeguard customer interests and reduce quality risks, Longwell has established a standardized complaint handling and after-sales service process. Upon receipt of customer quality complaints, an internal notification and analysis mechanism is immediately activated. Progress is closely monitored, and continuous communication with customers is maintained to shorten response time and improve issue resolution efficiency.

Complaint Handling Process



Collection and verification of non-conforming product information, including photographs, samples, and defect descriptions.



Cross-functional root cause analysis and formulation of corrective and preventive actions led by the Quality Assurance Center.



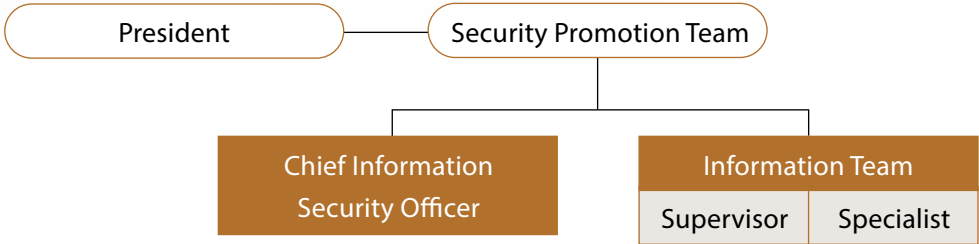
Upon completion of corrective actions, the Sales Department provides feedback to the customer and continues tracking until formal closure.

3.6 Information Security Protection

Material Topic		Information security
Significance to the Company		With technological advancement, the Company’s critical information continues to become increasingly digitized, making proper data protection, storage, and defense against cyberattacks increasingly important.
Policy and Commitment		The Company ensures proper safeguarding of critical data and has established robust backup, disaster recovery, and anti-hacking mechanisms.
Goals	Short-term	1. Ensuring compliance with the requirements stipulated in the Cyber Security Management Act and its relevant guidelines. 2. No occurrence of cybersecurity incidents or customer complaints in relation to data breaches.
	Medium- to Long-term	Evaluating the implementation of ISO 27001: Information Security, Cybersecurity, and Privacy Management – Information Security Management System – Requirements (ISMS) certification.
Resources Committed and Outcomes for the Year		(1) Multi-factor authentication (MFA) system for privileged accounts with administrative access was implemented in 2025, with a tax-inclusive investment of RMB 22,580. (2) Passed annual cybersecurity assessments conducted by key customers in 2025. (3) No cybersecurity incidents or customer complaints in relation to data breaches were recorded in 2025.
Responsible Department and Grievance Mechanism		Information Department

Longwell places great importance on information security and has established a comprehensive cybersecurity and data protection framework with the objective of mitigating the risks of data breaches or corruption. Internally, the Company has implemented cybersecurity control mechanism, application security standards, and data security standards. A data backup mechanism has been established for critical systems, with periodic recovery tests conducted annually to ensure effective system restoration. These measures are intended to reduce the risks of unexpected system interruptions caused by natural disasters or human error and to ensure compliance with the Company’s defined system recovery objectives.

To ensure the effectiveness of cybersecurity measures and corresponding management mechanisms, thereby reducing operational risks and safeguarding the Company’s critical information assets, Longwell has established an Information Security Promotion Team, chaired by the President. The Chief Information Security Officer (CISO) is responsible for overseeing all cybersecurity-related operations, while the Information Department leads and develops cybersecurity initiatives. All business units are required to cooperate in implementing these initiatives to ensure the effectiveness of the Company’s information security management system through collective efforts. This structure is intended to enhance the Company’s cybersecurity defense capabilities while promoting strong information security awareness among all employees.



Longwell has established information security management policies and implemented a self-assessment mechanism based on information security risk assessments. Specific self-assessment standards have been defined, covering areas such as backup and redundancy, software licensing compliance, network security, and account management. Risk management protocols are applied to each of these areas to ensure that the Company's cybersecurity policies and protective technologies remain up-to-date and effective. Additionally, the Company conducts cybersecurity policy awareness campaigns and training sessions. These aim to ensure proper communication and implementation of security policies. In 2025, such campaigns were conducted biannually. Moving forward, Longwell will continue to enhance its information security management in accordance with the Cybersecurity Management Guidelines for TWSE/TPEX Listed Companies, and will conduct periodic reviews of its information security management systems in response to technological developments. The Company is actively evaluating the feasibility of introducing the ISO 27001: Information Security Management Systems.

Longwell became a member of the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC). This membership enhances the Company's cybersecurity defense capabilities by providing timely access to up-to-date cybersecurity technologies and practices, thereby supporting the protection of the confidentiality, integrity, and availability of the Company's information assets. These efforts are intended to prevent the misuse, leakage, alteration, destruction, or loss of critical information due to human error, malicious acts, or natural disasters, thereby ensuring operational continuity and the protection of corporate interest. No cybersecurity incidents were recorded in 2025.

Personal Data Protection Policy

Longwell places great importance on safeguarding personal data of both customers and employees. In 2025, the Company established the Personal Data Protection Policy and commits to collecting, processing, and using personal data in accordance with the Personal Data Protection Act and relevant regulations, thereby ensuring the protection of personal privacy. The Company implements appropriate information security measures to effectively prevent unauthorized access, leakage, alteration, destruction, or other improper use of personal data. Regular awareness training on personal data protection is conducted, covering approximately

60 participants. In addition, all new recruits are required to sign personal data consent and related documentation upon onboarding. No customer complaints in relation to data breaches were recorded in 2025.

Implementation Status of
Sustainable Development -
Personal Data Protection Policy



04+

Environmental Sustainability

- 4.1 Energy Resources Management
- 4.2 Greenhouse Gas Management
- 4.3 Climate-related Financial Disclosures
- 4.4 Water Resources Management
- 4.5 Waste Management
- 4.6 Supply Chain Management



IV. Environmental Sustainability

In alignment with our longstanding commitment to balanced development and sustainable operations, Longwell has established a Safety, Health, and Environmental Protection Policy, formally approved and signed by the President. The Company integrates sustainable development principles into its daily operations and strictly complies with applicable environmental laws and regulations at both national and local levels. Longwell fully complies with the highest environmental standards in guiding its manufacturing, management, and service activities, with the objective of continuously delivering environmentally and socially beneficial products. Environmental protection, occupational health, and workplace safety constitute fundamental elements of the Company's sustainability framework. As of the end of 2025, Longwell Electronics (Shenzhen factory) continues to maintain effective implementation of the ISO 14001: Environmental Management Systems and the ISO 45001: Occupational Safety and Health Management Systems. These systems are subject to regular audits by external assurance bodies and the internal Environmental Protection, Health, and Safety (EHS) Committee. Identified deficiencies are incorporated into targeted improvement plans and addressed through continuous enhancement efforts in accordance with the PDCA (Plan-Do-Check-Act) methodology, thereby ensuring ongoing regulatory compliance and the effective operation of the Company's Environmental Protection, Health, and Safety (EHS) management systems. Regarding environmental compliance, all environmental regulatory audits conducted in 2025 were in full compliance with applicable requirements. No environmental non-compliance incidents were recorded during the reporting year, meeting the goal established in 2024.

Our Policy

- 01 Fully comply with local laws and environmental regulations across all applicable jurisdictions and customers.
- 02 Implement green procurement, green development, and green manufacturing practices, with a commitment to avoiding the use of toxic and hazardous raw materials throughout all stages of circulation.
- 03 Effectively control and manage solid waste discharge to reduce environmental impact.
- 04 Implement water conservation measures and optimize the efficient use of water resources.
- 05 Provide environmental protection training to employees to enhance their awareness of energy conservation and environmental safety.
- 06 Apply the PDCA (Plan-Do-Check-Act) methodology to continuously improve the Company's environmental, health, and safety performance, with the objective of achieving zero occupational accidents and promoting a green marketing-oriented Safety, Health, and Environmental Protection Policy.

Aspect of Concern	Our Approach
 Carbon reduction	- Improving manufacturing processes to maximize energy efficiency and reduce carbon emissions, with annual reduction targets incorporated into management objectives to fulfill corporate citizenship responsibilities. - Reducing paper consumption by optimizing meeting management practices. This is achieved by implementing digital platforms for Board meetings, replacing conventional paper-based materials with digital alternatives such as tablets. The adoption of paperless meetings supports the Company's sustainability goals while improving meeting efficiency and quality.
 Waste reduction - waste sorting	- Promoting waste sorting efforts by installing recycling bins to reduce waste generation. - Eliminating the use of disposable tableware to minimize household waste.
 Business waste	Managing internally generated business waste in compliance with management regulations. Waste is classified and stored by chemical characteristics and subsequently disposed of through qualified and licensed waste disposal vendors.
 Green procurement	- Committing to provide products free of Substance of Very High Concern (SVHC) specified under the REACH Regulation. - Fully complying with the EU RoHS Directive and implementing green procurement management. This includes requiring suppliers to provide materials free of hazardous substances and ensuring no use of raw or auxiliary materials containing harmful chemicals throughout the manufacturing process.
 Green products	Longwell has established comprehensive procedures for managing environmental restricted substances, incorporating the following key practices: - Fully complying with the EU RoHS Directive, halogen-free standards, colorimetric differentiation for halogenated products, supplier raw material management system within supply chain management (SCM) system, and requiring regular updates of third-party reports on an annual basis. - Implementing a Hazardous Substance Free (HSF) management mechanism with material suppliers to proactively control risks at the source. - No complaints related to HSF management have been recorded since 2025.

4.1 Energy Resources Management

Topic		Energy management
Significance to the Company		Addressing climate change: By improving on energy efficiency and adopting renewable energy sources, the Company reduces emissions and thereby contributes to global efforts to mitigate climate change. Reducing operational costs: Optimizing energy use lowers consumption and minimizes waste, thereby reducing energy procurement costs and improving the Company's overall economic efficiency.
Policy and Commitment		In alignment with its commitment to sustainable development, Longwell is actively advancing energy conservation and carbon reduction initiatives, aiming to improve operational efficiency and reduce environmental impact.
Goals	Short-term	Reducing energy consumption: Achieving a significant reduction in energy use in the short term through technological improvements and equipment upgrades. Implementing energy conservation projects with an initial target of conserving 940,000 kWh of electricity by 2025. Energy-efficient equipment replacement projects achieved 71.2% of the planned implementation scope. Based on post-implementation performance and annualized projections, full-year electricity conservation are estimated to reach 750,000 kWh, demonstrating significant benefits in energy transition and efficiency improvement. Implementing energy conservation projects with an estimated electricity conservation of 610,000 kWh by 2026.
	Medium- to Long-term	Continuous improvement of energy performance: Continuously monitoring and assessing energy consumption to identify opportunities for improvement and achieve ongoing enhancements in energy performance. Promoting renewable energy: Reducing dependence on fossil fuels by progressively increasing the proportion the use of renewable energy in long-term planning.
Resources Committed and Outcomes for the Year		Longwell Electronics (Shenzhen factory) Initiated energy conservation projects in 2025, with a total investment of RMB 5,162,000 in energy-efficient equipment installation. Based on post-implementation performance and annualized projections, full-year electricity conservation are estimated to reach 750,000 kWh, resulting in an overall 3.57% reduction in electricity consumption across the facility compared with the same period of the previous reporting year.
Responsible Department and Grievance Mechanism		Department: Plant Affairs Unit Mail address: alex.chiu@longwell-sg.com.cn lihua-zeng@longwell-sg.com.cn



Recognizing the scarcity of the Earth’s energy resources, Longwell places great emphasis on effective energy management to prevent unnecessary waste. The Company’s primary energy resources include natural gas, water, electricity, and diesel or gasoline. Regarding energy resources management, the Company continues to reduce energy consumption through technological upgrades and equipment improvements, aiming to achieve significant reductions in energy consumption in the short term. In 2025, Longwell Electronics (Shenzhen factory) achieved electricity conservation of approximately 720,000 kWh. Due to geopolitical factors and the impact of U.S.-China Tariff Rates, certain orders were transferred from the Shenzhen facility to the Thailand facility, resulting in a reduction in the number of energy-efficient equipment installations and an achievement rate of 71.2% against the goal established for the year 2025.

Statistics on Energy Resources (Internal Energy Consumption)

Longwell				Longwell Electronics (Shenzhen factory)				
Year	Electricity (GJ)	Gasoline (GJ) (Official vehicles)	Diesel (GJ) (Official vehicles)	Electricity (GJ)	Gasoline (GJ) (Official vehicles)	Diesel (GJ)	Natural gas (GJ)	Total (GJ)
2023	628.93	516.01	28.65	75,333.35	465.36	2,189.98	130.84	79,293.13
2024	672.83	430.10	35.05	72,305.86	339.43	975.08	130.84	74,889.19
2025	741.99	383.54	45.37	69,727.27	314.49	298.59	100.84	71,612.08

Note: 1. The calorific values are based on the Net Calorific Value of Energy Products published by the Energy Administration, Ministry of Economic Affairs.
2. Accordingly, 1 kWh of electricity = 3.6MJ, where 1GJ = 10^9J. The calorific values of diesel fuel, automobile gasoline, and liquefied petroleum gas LPG are 8,400Kcal/L, 7,800Kcal/L, and 6,635Kcal/L, respectively, where 1Kcal = 4,187J.
3. From 2022 to 2023, diesel-fueled water heaters were used in employee dormitories for personal hygiene purposes.
4. Following third-party assurance conducted by the China Classification Society Certification Co., Ltd. (CCSC), electricity consumption data for the year 2024 have been adjusted accordingly.

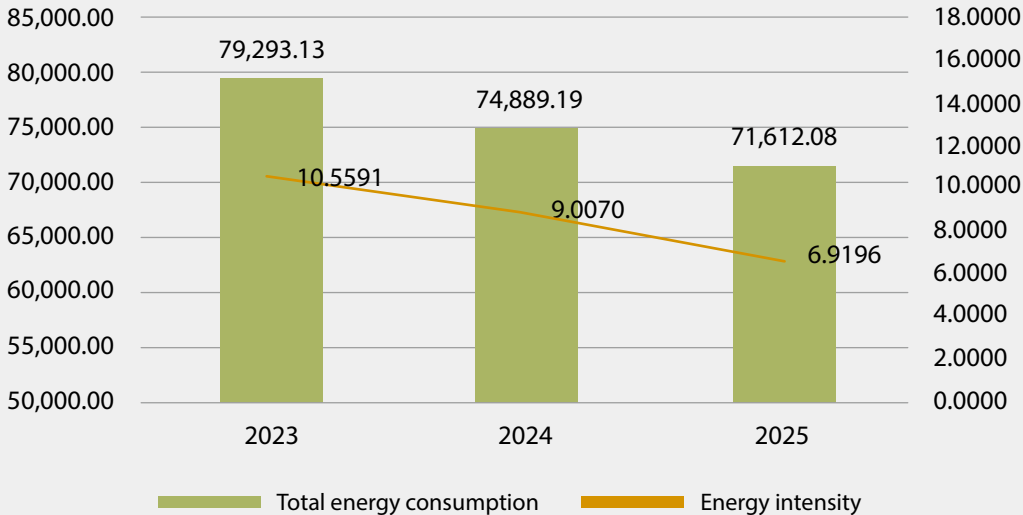
Statistics on Energy Resources (Energy Intensity)

Unit: GJ, NT\$ million

	Total energy consumption	Total revenue	Energy intensity
2023	79,293.13	7,509.47	10.5591
2024	74,889.19	8,314.52	9.0070
2025	71,612.08	10,349.21	6.9196

Note: Revenue figures include contribution from Longwell (Headquarters) and Longwell Electronics (Shenzhen factory).

Energy Intensity



4.1.1 Reduction of Energy Consumption

Longwell remains committed to energy conservation and carbon reduction and has actively implemented initiatives to reduce overall energy consumption and minimize environmental impact. To further enhance effectiveness of energy management and decarbonization efforts, the Company initiated the ISO 50001: Energy Management system in October 2025. An external consultant has been engaged to assist in identifying key energy reduction opportunities and improvement measures. External certification is expected to be completed by April 2026, ensuring the effectiveness and transparency of the system. Through equipment upgrades, operational improvements, employee training, and ongoing monitoring and refinement of energy strategies, the Company remains dedicated to enhancing energy performance across operations. In 2025, continuous energy optimization efforts at Longwell Electronics (Shenzhen factory), together with the impact of production line relocation, yielded electricity savings of 716,275 kWh, equivalent to 2,578.59 GJ. In 2026, ongoing energy conservation initiatives are projected to achieve electricity savings of 610,584 kWh, equivalent to 2,198.10 GJ.

Energy conservation projects implemented at Longwell Electronics (Shenzhen factory) are as follows:

Specific item	Category	Brief description of energy conservation initiative	2025		Plans for the year 2026	
			Number of machines deployed	Annualized projection of energy conservation performance (kWh) based on post-implementation performance	Number of machines deployed	Energy conservation performance (kWh)
Automatic wire stripping machine	Electricity conservation	Pre-improvement condition: Operating four wire stripping machines with four operators, requiring multiple machines to complete the task. Post-improvement condition: Introduced an automatic wire stripping machine, enabling double-machine operation, thereby contributing to energy conservation. Electricity consumption decreased after improvement, with a daily saving of 10 kWh.	2	6,240	2	6,240
Automatic terminal crimping machine	Electricity conservation	Pre-improvement condition: Operating with two wire stripping machines and three terminal crimping machines in single production line, requiring multiple machines to complete the task. Post-improvement condition: Introduced an automatic terminal crimping machine, thereby enabling single-machine operation and contributing to energy conservation. Electricity consumption decreased after improvement, with a daily saving of 52 kWh.	4	64,896	6	97,344
Terminal crimping machine	Electricity conservation	Pre-improvement condition: The use of conventional motor drives results in relatively higher energy consumption. Post-improvement condition: Introduced a terminal crimping machine driven by a variable frequency motor, thereby contributing to energy conservation. Electricity consumption decreased after improvement, with a daily saving of 25 kWh.	45	351,000	30	234,000

Specific item	Category	Brief description of energy conservation initiative	2025		Plans for the year 2026	
			Number of machines deployed	Annualized projection of energy conservation performance (kWh) based on post-implementation performance	Number of machines deployed	Energy conservation performance (kWh)
Stripping and crimping machine	Electricity conservation	Pre-improvement condition: Wire stripping is done by the wire stripping machine, while terminal crimping is done manually by an operator. Post-improvement condition: Automatic wire stripping and terminal crimping. Electricity consumption decreased after improvement, with a daily saving of 25 kWh.	5	39,000	5	39,000
Ultrasonic welding machine	Electricity conservation	Pre-improvement condition: The soldering process contributes to air pollution and necessitates the use of heated soldering irons. Post-improvement condition: Replaced the conventional soldering with ultrasonic welding, thereby eliminating pollution and contributing to energy conservation. Electricity consumption decreased after improvement, with a daily saving of 50 kWh.	3	46,800	2	31,200
Molding machine	Electricity conservation	Pre-improvement condition: The use of conventional motor drives results in relatively higher energy consumption. Post-improvement condition: Introduced a molding machine driven by a variable frequency motor, thereby contributing to energy conservation. Electricity consumption decreased after improvement, with a daily saving of 65 kWh.	12	243,360	10	202,800
Energy conservation performance for the year				751,296		610,584

Note: A working year is defined as 312 working days.

4.2 Greenhouse Gas Management

Material Topic		GHG management
Significance to the Company		Demonstrating Longwell's commitment to environmental responsibility and protection, a greenhouse gas inventory is being conducted as an initial effort to address climate change. This initiative lays the foundation for the development of energy conservation and carbon reduction measures by providing a concrete basis and guidance for green development.
Policy and Commitment		Through the greenhouse gas inventory, the Company accurately assesses its emissions status, establishes a comprehensive database, and develops actionable greenhouse gas reduction action plans for effective implementation. These efforts include: - Promotes full employee participation in advancing energy conservation and carbon reduction measures. - Fully complies with environmental laws, customer requirements, and other applicable regulations. - Effectively manages the Company's emissions and enhances information management, with the objective of providing a critical basis for future greenhouse gas reduction policies and the continuous refinement of action plans, in fulfillment of the Company's commitment to sustainable development.
Goals	Short-term	Beginning in 2024, the Company has been voluntarily conducting organization-level greenhouse gas inventories in accordance with ISO 14064-1, covering both the Taiwan Headquarters and Longwell Electronics (Shenzhen factory) in China. Greenhouse gas inventory for both the Taipei Headquarters and Longwell Electronics (Shenzhen factory) in China are scheduled in 2026 for external assurance.
	Medium- to Long-term	Targeting a year-over-year 1% carbon reduction by 2030, based on the baseline year defined by the competent authority, namely the year in which the greenhouse gas inventory is completed under the consolidated financial reporting boundary. To achieve this, the Company conducts greenhouse gas inventories in accordance with ISO 14064-1, secures third-party assurance, and develops annual emissions reduction plans.
Resources Committed and Outcomes for the Year		Voluntarily conducted organization-level greenhouse gas inventory, covering both the Taipei Headquarters and Longwell Electronics (Shenzhen factory) in China in 2024. The Taipei Headquarters completed the greenhouse gas inventories for the year 2025 and obtained external assurance in April 2026.
Responsible Department and Grievance Mechanism		Department: Sustainability Promotion Team Mail address: yolanda@longwell.com.tw

Greenhouse gas emissions are a key driver of climate change and represent a critical global environmental challenge. Though not a major energy consumer, Longwell acknowledges its responsibility as a global corporate citizen and recognizes that reducing greenhouse gas emissions is a shared responsibility and a common goal among enterprises. In 2024, Longwell voluntarily conducted greenhouse gas inventory in accordance with ISO 14064-1. Beginning in 2025, the Company engaged third-party assurance bodies to conduct annual assurances. In parallel, Longwell Electronics (Shenzhen factory) initiated its greenhouse gas inventory in compliance with local government regulations and engaged third-party assurance bodies to conduct annual assurances. These inventories enable the Company to accurately assess its current emissions status and take proactive measures. The Shenzhen factory continues to assess emissions resulting from energy consumption, providing a basis for monitoring progress and enhancing energy conservation and carbon reduction performance over time. Throughout the manufacturing processes, Longwell does not generate emissions of ozone-depleting substances (ODS), nor does we emit nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions.

Direct emissions (Scope 1)

Emissions directly from sources owned or controlled by the Shenzhen factory primarily result from the consumption of natural gas, diesel, and gasoline.

Indirect energy emissions (Scope 2)

Longwell estimates its annual emissions based on electricity consumption expenditures. Indirect emissions at the Shenzhen factory are primarily attributed to purchased electricity consumed by production equipment, office areas, and public spaces.

Other indirect emissions (Scope 3 to 6)

Longwell has completed data collection and external inventories. Longwell Electronics (Shenzhen factory) is expected to be incorporated into the inventory scope beginning in 2026. Relevant information will be disclosed in the 2026 Sustainability Report.

Statistics on Emission Volume by Source Type
for the Year 2025 – Longwell

Unit: metric tons CO₂e/year

Source type		Scope 1	Scope 2	Total emission equivalency
		Direct emissions	Indirect energy emissions	
2023	Emission equivalency	39.40	86.30	125.70
	Percentage composition (%)	31.30%	68.70%	100%
2024	Emission equivalency	33.68	92.33	126.01
	Percentage composition (%)	26.70%	73.30%	100%
2025	Emission equivalency	36.00	97.70	133.70
	Percentage composition (%)	26.93%	73.07%	100%

- Note 1: According to the announcement by the Energy Administration, Ministry of Economic Affairs, the electricity carbon emission factors were 0.494kg CO₂e/kWh for 2023 and 0.474 kg CO₂e/kWh for 2024. The estimation of emissions for the year 2025 was calculated using the 2024 factor.
- Note 2: The global warming potential (GWP) values are based on the Sixth Assessment Report (AR6) published by the United Nations Intergovernmental Panel on Climate Change (IPCC).
- Note 3: The greenhouse gas emissions data for years 2023 and 2024 from Longwell have completed internal audit, while the emission data for the year 2025 has been externally audited by ARES International Certification Co., Ltd. in accordance with the ISO 14064-3: 2019 standards. The assurance opinion provided reasonable assurance for both Scope 1 and Scope 2 emissions. Please refer to Appendix 5: Assurance Opinion Statement of this Report for details.

Statistics on Emission Volume by Source Type for the Year 2025 -
Longwell Electronics (Shenzhen factory)

Unit: metric tons CO₂e/year

Source type		Scope 1	Scope 2	Total emission equivalency
		Direct emissions	Indirect energy emissions	
2023	Emission equivalency	249.42	19,856.61	20,106.03
	Percentage composition (%)	1.24%	98.76%	100%
2024	Emission equivalency	130.98	19,058.61	19,189.59
	Percentage composition (%)	0.68%	99.32%	100%
2025	Emission equivalency	65.78	18,378.95	18,444.73
	Percentage composition (%)	0.36%	99.64%	100%

Note 1: The data were calculated with reference to the Guidelines for Provincial Greenhouse Gas Inventories (Guangdong Province, June 2020).

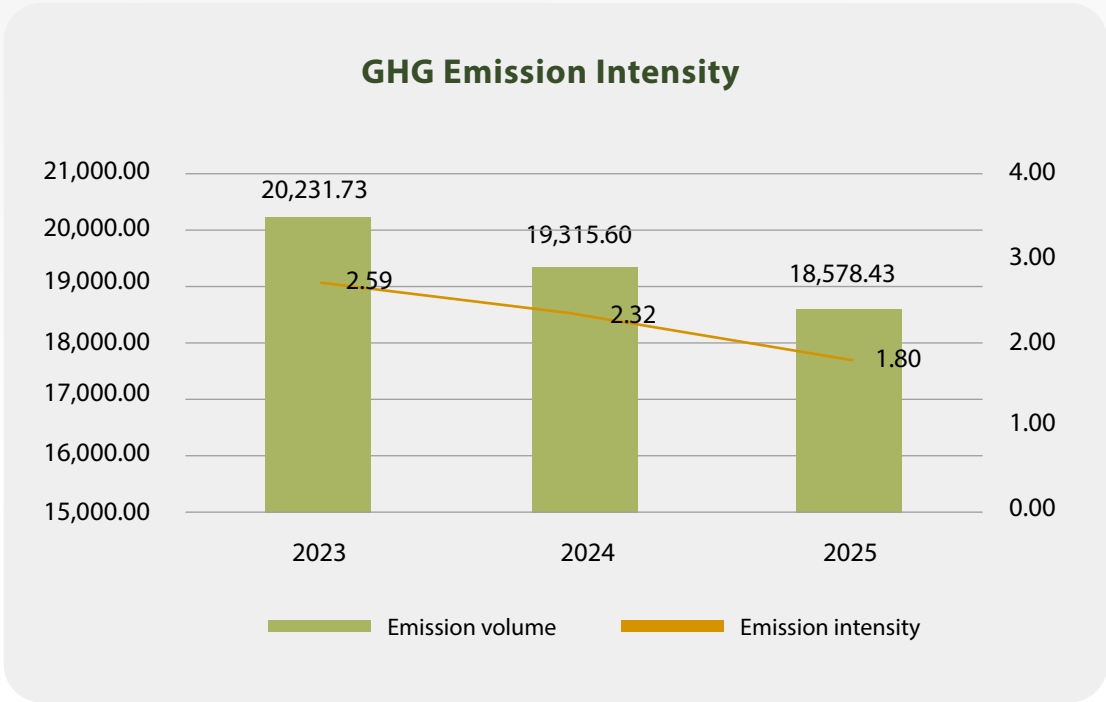
Note 2: The greenhouse gas emissions data for the year 2023 from Longwell Electronics (Shenzhen factory) has been externally audited by Greem Industrial (ShenZhen) Co., Ltd., while the emission data for the year 2024 has been externally audited by China Classification Society Certification Co., Ltd. (CCSC). The emissions data for the year 2025 has thus far subjected solely to internal audit and remains pending third-party assurance.

Statistics on Greenhouse Gas (Emission Intensity)

Unit: metric tons CO₂e, NT\$ million

	Emission volume	Total revenue	Emission intensity
2023	20,231.73	7,509.47	2.69
2024	19,315.60	8,314.52	2.32
2025	18,578.43	10,349.21	1.80

Note: Revenue figures include contribution from Longwell (Headquarters) and Longwell Electronics (Shenzhen factory).



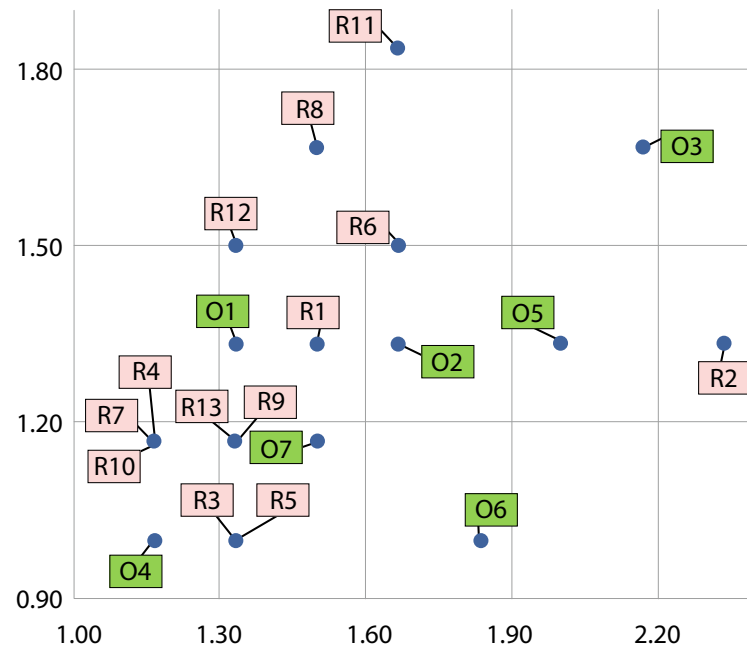
4.3 Climate-related Financial Disclosures

Longwell has established effective internal controls and audit systems, along with a comprehensive risk management policy, to integrate risk management across environmental, social, and governance aspects in support of sustainable operations. With the intensifying impacts of extreme weather events caused by global warming and the growing significance of energy and climate change issues continue to intensify, Longwell recognizes that fulfilling corporate responsibility for sustainable development is essential for long-term viability in the industry. Aligned with the Task Force on Climate-related Financial Disclosures (TCFD) framework, Longwell structures its climate-related actions around four pillars, namely Governance, Strategy, Risk Management, and Metrics and Targets. Members of the Sustainable Development Committee identify climate-related risks and opportunities, formulate corresponding response strategies, and report to the Board of Directors on an annual basis on the implementation of these strategies. The Board oversees the effectiveness of implementation.

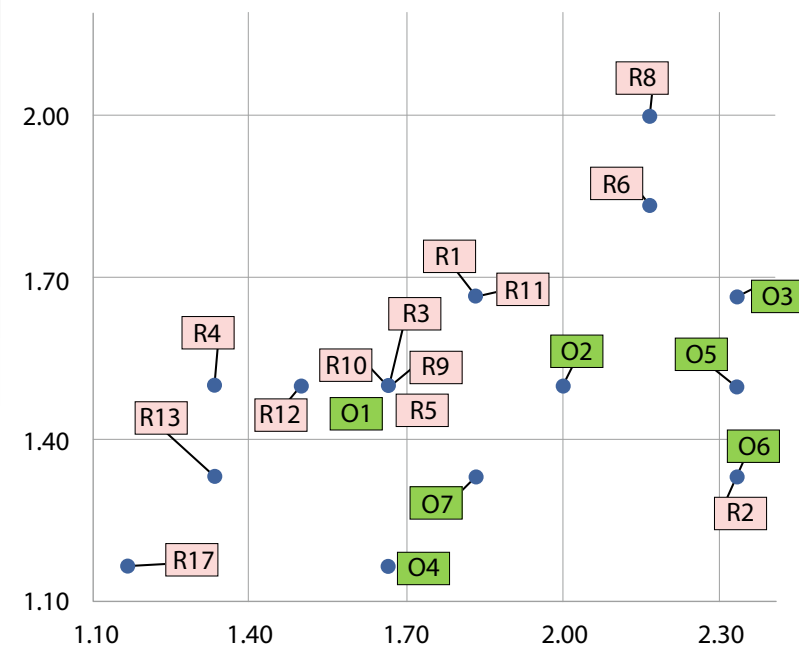
Governance	Strategy	Risk management	Metrics and Targets
Longwell's governance of climate-related risks and opportunities.	Actual and potential impacts of climate-related risks and opportunities on the Company's businesses, strategy, and financial planning.	Processes for managing climate-related risks.	Metrics and targets used to assess and manage relevant climate-related risks and opportunities.
The Sustainable Development Committee reports to the Board of Directors on an annual basis on the governance of climate-related risks and opportunities, including sustainable risk management issues for the year. The Board oversees the effectiveness of the implementation.	Please refer to the Overview of Climate-related Risks and Opportunities for the Year 2024. Following discussion by the Committee, the Company continued to adopt the assessment results for the year 2024 in 2025 as the basis for ongoing attention to climate change-related issues, as no significant changes occurred in the overall operating environment.	The process for identifying, assessing, and managing climate-related risks is as follows: Step1 ▼ Step2 ▼ Step3 ▼ Step4 ▼ Step5 • Completing the climate change and environmental background information collection by members of the Sustainable Development Committee • Assessing climate risks and operational boundaries • Establishing a list of climate-related risks and opportunities • Developing an internal questionnaire survey to assess operational impacts • Conducting climate risks and opportunities assessments and Operational Impact Analysis (OIA) by members of the Sustainable Development Committee • Determining significant risk items • Developing implementation strategies and defining corresponding objectives • Conducting rolling reviews of the effectiveness of implementation strategies and objectives on an annual basis through the Sustainable Development Committee meetings	• Completion of greenhouse gas inventory for the year 2024, with results disclosed on the Company's official website and the Market Observation Post System (MOPS). • Securing external assurance for Longwell's scheduled greenhouse gas inventory for the year 2025. • Targeting a year-over-year 1% carbon reduction by 2030, based on the baseline year defined by the competent authority, namely the year in which the greenhouse gas inventory is completed under the consolidated financial reporting boundary.

Governance	Strategy	Risk management	Metrics and Targets
The Chairman serves as the convener of the Sustainable Development Committee. The Sustainability Promotion Team, in collaboration with the highest-ranking officers from each primary business unit identifies, assesses, and manages identified risks.	Please refer to the Climate-related Impacts and Response Mechanisms The Company used the 2°C Scenario (2DS) during discussions in the Sustainability Promotion Team meetings and utilized tools provided by the Taiwan Climate Change Projection and Information Platform (TCCIP) to assess climate-related physical risks. Following this assessment, the Company adopted 2DS/RCP2.6 Scenario as the basis for evaluating climate-related risks. In this scenario, the Company has outlined the risks and opportunities associated with physical risks and legal transition risks.	The Company's risk management framework has integrated climate-related risks and opportunities into the operations of each business unit.	The Scope 1 and Scope 2 emissions for the year 2025 were 101.78 metric tons CO ₂ e and 18,476.65 metric tons CO ₂ e, respectively.

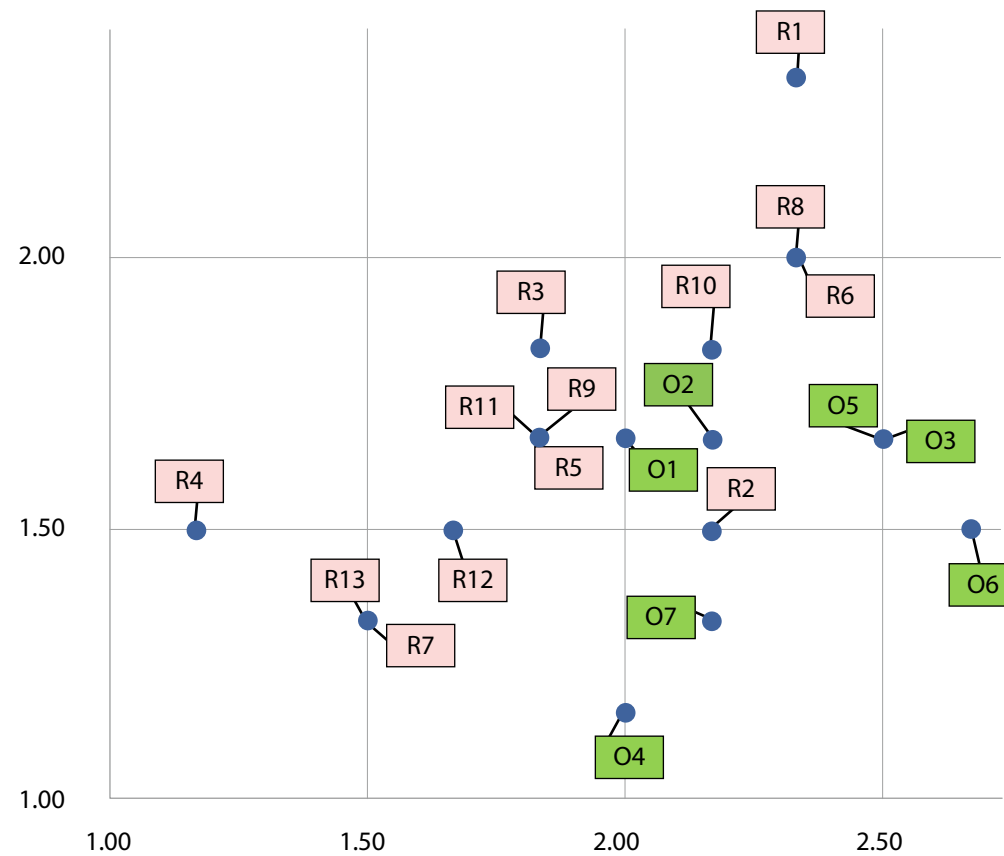
Short-term Risks and Opportunities Heat Map



Medium-term Risks and Opportunities Heat Map



Long-term Risks and Opportunities Heat Map



No	Topic
R1	Increased pricing of GHG emissions
R2	Enhanced emissions-reporting obligations
R3	Substitution of existing products and services with lower emissions options
R4	Unsuccessful investment in new technologies
R5	Costs to transition to lower emissions technology
R6	Changing customer behavior
R7	Uncertainty in market signals
R8	Increased cost of raw materials
R9	Shifts in consumer preferences - stigmatization of sector
R10	Increased stakeholder concern or negative stakeholder feedback
R11	Increased severity of extreme weather events such as cyclones and floods
R12	Changes in precipitation patterns and extreme variability in weather patterns
R13	Rising mean temperatures
O1	Use of more efficient modes of transport
O2	Use of more efficient production and distribution processes
O3	Use of recycling
O4	Reduced water usage and consumption
O5	Use of lower-emission sources of energy
O6	Participation in carbon market
O7	Shift toward decentralized energy generation

Overview of Climate-related Risks and Opportunities for the Year 2025

No	Climate-related risks	Risk level	Time horizon
R1	Increased pricing of GHG emissions	Low	Medium-, and Long-term
R2	Enhanced emissions-reporting obligations	High	Short-term
R3	Substitution of existing products and services with lower emissions options	Low	-
R4	Unsuccessful investment in new technologies	Low	-
R5	Costs to transition to lower emissions technology	Low	-
R6	Changing customer behavior	Moderate	Medium-, and Long-term
R7	Uncertainty in market signals	Low	-
R8	Increased cost of raw materials	Moderate	Medium-, and Long-term
R9	Shifts in consumer preferences - stigmatization of sector	Low	-
R10	Increased stakeholder concern or negative stakeholder feedback	Low	-
R11	Increased severity of extreme weather events such as cyclones and floods	High	Short-term
R12	Changes in precipitation patterns and extreme variability in weather patterns	Low	-
R13	Rising mean temperatures	Low	-

No	Climate-related opportunities	Opportunity level	Time horizon
O1	Use of more efficient modes of transport	Low	-
O2	Use of more efficient production and distribution processes	Moderate	-
O3	Use of recycling	High	Short-, Medium-, and Long-term
O4	Reduced water usage and consumption	Low	-
O5	Use of lower-emission sources of energy	Moderate	Medium-, and Long-term
O6	Participation in carbon market	Low	Long-term
O7	Shift toward decentralized energy generation	Low	-

Note 1: The short-, medium-, and long-term refer to time horizons of 1 to 3 years, 4 to 6 years, and more than 6 years, respectively.

Climate-related Impacts and Response Mechanisms

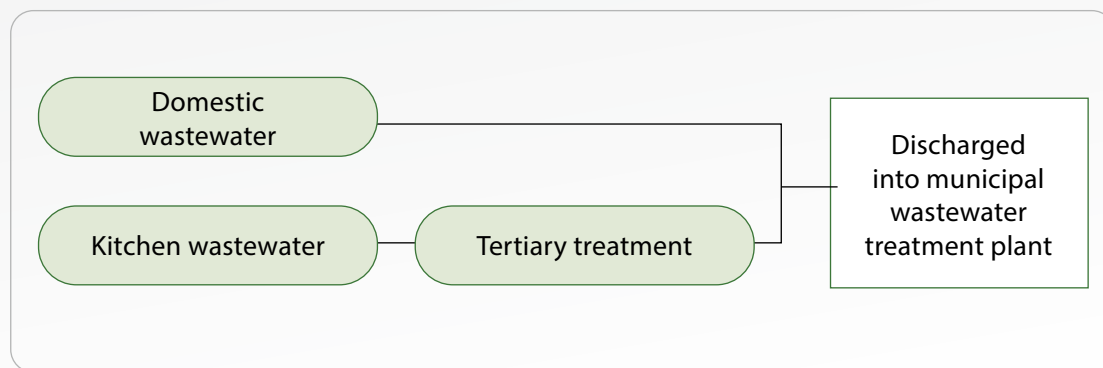
Risk and opportunity	Financial impacts	Impacts and response mechanisms
 Enhanced emissions-reporting obligations	Increased compliance costs due to government regulations mandating implementation of greenhouse gas inventory mechanisms, annual assessments, and third-party assurances.	1. Allocates sufficient operating budgets and personnel resources to support tasks related to the Group's greenhouse gas inventory, emissions reduction planning, and third-party assurance. 2. Establishes an internal greenhouse gas inventory system. 3. Establishes concrete emission reduction targets and implements carbon mitigation strategies, including adoption of renewable energy, phased replacement of equipment with energy-efficient alternatives, and the promotion of energy conservation awareness through employee education and training. These initiatives aim to reduce both energy consumption and associated emissions, thereby lowering potential environmental costs. 4. Continuously monitors evolving emission regulations and conducts inventory assessments and third-party assurance processes accordingly.
 Increased severity of extreme weather events such as cyclones and floods	Extreme climate conditions may cause severe disruptions, leading to reduced manufacturing capacity or a complete shutdown of production lines, thereby impairing regular business operations.	1. Reduces reliance on a single manufacturing location by diversifying manufacturing locations, thereby mitigating production pressure in the event that extreme climate conditions impact any specific facility. 2. Assesses the potential increase in fixed operating costs due to higher electricity expenditures and usage associated with increased operational electricity demands due to more frequent high-temperature days caused by global warming. In the short term, the Company promotes energy conservation awareness and progressively replaces outdated equipment to reduce electricity usage and improves manufacturing efficiency through the use of up-to-date equipment. To address the impacts of rising temperatures caused by emissions over the medium to long term, Longwell Electronics (Shenzhen factory) has been implementing greenhouse gas inventories beginning in 2022 and establishes energy conservation and carbon reduction targets. These targets are designed to be achieved through specific annual carbon reduction projects, with the objective of aligning with government policies.
 Use of recycling	1. Increased revenue through the joint development of power cord products incorporating recycled copper and recycled polycarbonate (PC) materials in collaboration with customers. 2. Enhanced corporate image in the perception of customers through the reduction of plastic packaging usage.	1. Reduces the use of plastic packaging to enhance value in the circular economy. 2. Recycling management: Collaborates with recycling vendors to establish stable recycling channels, thereby reducing environmental impacts.

Risk and opportunity	Financial impacts	Impacts and response mechanisms
 The Company's reduction targets	Relevant information will be disclosed once the Company's base year (Note) has been determined. (Note): According to Note 2 of Table 2-2-3 Climate-Related Information of TWSE/TPEX Listed Company, "The base year shall be the fiscal year in which the greenhouse gas inventory is completed based on the consolidated financial reporting boundary. (Omitted)" The entities included in the Company's consolidated financial statements for the year 2025 have not yet been fully incorporated into the greenhouse gas inventory boundary. Baseline Year and Reduction Targets The Group designates 2026 as the common baseline year for environmental performance improvement and has established the following quantitative reduction targets for key environmental indicators: • Scope 1 and Scope 2 greenhouse gas emissions: A year-over-year 1% reduction beginning from 2027. • Purchased electricity consumption: Continuous implementation of energy conservation initiatives to reduce energy consumption. • Water consumption: A 1% reduction by 2030 compared with the baseline year. • Waste generation: A 1% reduction by 2030 compared with the baseline year. Continuous efforts focused on effective energy management, water efficiency improvement, waste recycling, and process optimization will be made to achieve the above targets, thereby progressively advancing the Group's environmental management vision.	

4.4 Water Resources Management

The water source for both Longwell and Longwell Electronics (Shenzhen factory) is entirely tap water (100%). Longwell's Taipei City facility primarily operates as an office-based site and therefore has no water-related risks associated with manufacturing processes. The Shenzhen factory, located in Bao'an District, Shenzhen City, is situated in a region classified as having low to medium water stress (10% to 20%). This facility does not consume water in its manufacturing processes. All water usage is limited exclusively to domestic purposes. The facility is equipped with a segregated drainage system for rainwater and wastewater. Rainwater is channeled through on-site drainage systems into the municipal drainage network and subsequently discharged into local waterways. Domestic wastewater is conveyed through the facility's sewage infrastructure to the municipal sewer system then routed to a wastewater treatment plant for proper processing. Kitchen wastewater is subjected to oil-water separation before being combined with other domestic wastewater for preliminary treatment, in accordance with applicable local water discharge regulations. The facility conducts regular monitoring and testing of all discharged wastewater to ensure compliance with the water quality standards required for acceptance into the municipal wastewater treatment system.





Statistics on Water Withdrawal and Discharge for the Years 2023 to 2025 - Longwell

Unit: ML

	Total water withdrawn	Total water discharge	Total water consumption
2023	1.430	1.430	0
2024	1.319	1.319	0
2025	1.433	1.433	0

Statistics on Water Withdrawal and Discharge for the Years 2023 to 2025 - Longwell Electronics (Shenzhen factory)

Unit: ML

	Total water withdrawn	Total water discharge	Total water consumption
2023	248.973	248.973	0
2024	206.075	206.075	0
2025	179.422	179.422	0

Note: The Shenzhen factory terminated the lease at Factory Site No. 20 in March 2024, resulting in a decrease in total water consumption compared to the previous year. The total water consumption for the year 2025 further decreased compared to the previous year due to partial order transfers during the reporting year.

4.5 Waste Management

Topic		Waste management
Significance to the Company		The Company reduces negative environmental impacts through the implementation of effective waste and hazardous material management. This includes minimizing waste discharge, reducing pollution, and protecting natural resources. These efforts support compliance with environmental regulations and help avoid penalties or other legal consequences arising from violations.
Policy and Commitment		Emphasizes source reduction in waste and hazard management, including in product design, manufacturing processes, and the raw material selection, while ensuring that all operations comply with applicable laws, regulations, standards, and other mandatory requirements.
Goals	Short-term	Improvement of employee awareness: Ensuring employees’ familiarity with waste and hazardous management policies and procedures by enhancing employee awareness of relevant practices through training and promotional activities. Optimization of management mechanism: Establishing or enhancing the waste and hazard management framework by developing detailed procedures, monitoring mechanisms, and emergency response plans. Reduction of waste generation: Implementing source reduction measures, such as optimizing manufacturing processes and product design, as well as increasing use of environmentally friendly materials. Compliance inspections: Ensuring that all operations comply with applicable laws, regulations, standards, and other mandatory requirements by conducting regular internal and external audits. Ensuring that waste is handled in compliance with regulations by performing on-site inspections of waste removal and treatment facilities.
	Medium- to Long-term	Continuous improvement: Achieving continuous improvement by enhancing the efficiency and effectiveness of waste and hazard management through regular reviews and updates of the established management system. Promotion of circular economy: Reducing dependence on virgin raw materials by promoting the circular resource use, including increased recycling and reuse of waste. Achievement of carbon neutrality: Working toward the Company’s carbon neutrality goals within a specified timeframe by developing and implementing targeted carbon reduction strategies. Enhancement of corporate image: Increasing trust and support from consumer and other stakeholders by strengthening the Company’s brand image through active environmental management practices. Fulfillment of corporate social responsibilities: Fulfilling the Company’s corporate social responsibilities by collaborating with local communities on environmental protection initiatives. Technological innovation: Improving safety and efficiency of waste treatment, while reducing associated processing costs, by investing in the research and development of relevant technologies and methodologies.
Resources Committed and Outcomes for the Year		No regulatory penalties were recorded in 2025. Hazardous waste is reported periodically in compliance with applicable regulations.
Responsible Department and Grievance Mechanism		Department: Plant Affairs Unit Mail address: alouba@longwell.com.tw lihua-zeng@longwell-sg.com.cn

Longwell Electronics (Shenzhen factory) categorizes waste generated from workshop operation into hazardous and non-hazardous waste for proper storage, collection, and disposal. Waste materials such as scrap iron, plastic waste, non-ferrous metals, and paper are managed by certified recycling vendors approved by the competent authorities. Domestic waste is uniformly collected and processed by the municipal sanitation department. Hazardous waste generated during the manufacturing process is strictly entrusted to licensed local waste disposal contractors, authorized by the competent authorities for detoxification treatment and proper disposal. All hazardous waste is centrally collected and treated by hazardous waste processing facilities approved by the Shenzhen Environmental Protection Bureau.

Longwell, which primarily operates as an office-based headquarters, manages general waste through a licensed disposal service contracted by the building. While detailed waste quantification is not conducted, recyclable materials are properly sorted and recycled by the cleaning service provider.

Although general industrial waste decreased by 56.1% in 2025 due to partial order transfers during the reporting year, the Company continues to ensure the proper storage and transportation of waste.

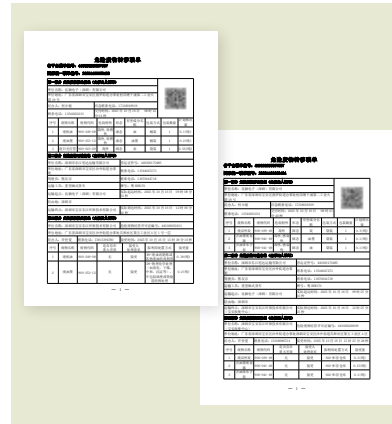
Hazardous Waste Handling Process



• On-site packaging and transport of hazardous waste



• Pre-trip inspection



• Transfer form for hazardous wastes



• Loading onto transport vehicle

Statistics on Waste for the Years 2023 to 2025 - Longwell Electronics (Shenzhen factory)

Metric tons	Waste	2023	2024	2025	Off-site/On-site treatment	Intermediate treatment/ Final disposal
 Hazardous business waste	Used lubricating oil	0.200	0.050	0.180	Off-site	Used oil re-refining
	Used fluorescent lamps	0.020	0.020	0.050	Off-site	Incineration
	Waste ink	0.200	0.200	0.200	Off-site	Physiochemical treatment
	Spent activated carbon	0.300	0.300	0.300	Off-site	Incineration
	Oil-contaminated rags and gloves	0.090	0.030	0.100	Off-site	Incineration
	Waste containers contaminated with ink	0.040	0.045	0.150	Off-site	Incineration
	Subtotal	0.850	0.645	0.980	-	-
 General business waste	Plastic waste	604.698	686.330	462.770	Off-site	Reuse
	Waste paper	118.160	146.120	115.200	Off-site	Reuse
	Waste wood	108.830	48.510	27.000	Off-site	Reuse
	Non-ferrous metal scrap	348.568	423.343	238.900	Off-site	Reuse
	Scrap iron	25.660	70.030	36.440	Off-site	Reuse
	Subtotal	1,205.916	1,374.333	880.310	-	-
Total		1,206.766	1,374.978	881.290	-	-

4.6 Supply Chain Management

Material Topic		Sustainable supply chain management / Management of raw materials
Significance to the Company		Optimizing material flow and inventory management reduces costs, improves production efficiency and product quality, thereby enhancing the Company's market competitiveness. By committing to environmental protection and resource conservation practices, the Company creates a win-win situation between economic benefits and social responsibility, thereby enhancing its brand image and long-term development potential.
Policy and Commitment		Ensures that all suppliers operate in compliance with applicable international standards and that they adhere to the ISO 9001:2015 - Quality Management Systems. Suppliers are required to commit that they provide products free of Substance of Very High Concern (SVHC) specified under the REACH Regulation. The Company fully complies with the EU RoHS Directive and implements green procurement management. This includes requiring suppliers to provide materials free of hazardous substances and ensuring no use of hazardous chemicals throughout the manufacturing process.
Goals	Short-term	- Improving material utilization rate and ensuring continuity of supply, targeting an on-time delivery rate of over 98%. - Ensuring that all procured raw materials comply with quality standards and maintaining an incoming material acceptance rate of over 99% through strict quality control. - Maintaining the annual disqualification rate of suppliers under review below 1%. - Requiring all material suppliers to sign a Social Responsibility Compliance Commitments as a measure to advance responsible sourcing. Newly engaged suppliers are required to sign said commitment as prerequisite for qualification beginning in 2024. - Classifying suppliers and conducting ESG assessments on 60 major suppliers. Major suppliers are defined as those with annual procurement value exceeding RMB 1 million and more than five procurement transactions per year. - Increasing the effective reuse rate to exceed 15%. - Promoting the use of environmentally friendly materials, such as recycled copper and plastics, and achieving 20% usage of TCO Certified 10.0 compliant materials within applicable product categories. - Conducting full-scale sustainability advocacy among suppliers, and achieving a target of at least 85% of suppliers signing the Social Responsibility Compliance Commitments.
	Medium- to Long-term	- Reducing the proportion of foreign procurement to below 30%, and ensuring that the number of local suppliers accounts for more than 95% of total suppliers. - Requiring major suppliers to conduct ESG self-assessments, with the results being continuously monitored and integrated into performance assessments. - Further enhancing recycling efforts, with a target of increasing the combined weight of recycled materials and packaging to over 20% of total shipment weight, and progressively increasing the use of TCO Certified 10.0 compliant materials to exceed 80% within applicable product categories. - Conducting full-scale sustainability advocacy among suppliers, and achieving a target that at least 90% of suppliers have signed the Social Responsibility Compliance Commitments.

Resources Committed and Outcomes for the Year	1. Achieved an on-time delivery rate of over 99%. 2. Maintained the batch rejection rate of raw materials at below 0.1%. 3. Achieved a 100% compliance rate in annual supplier audits. 4. Conducted full-scale sustainability advocacy among suppliers, with 81.8% having signed the Social Responsibility Compliance Commitments. 5. Actively advanced the use of recycled materials and packaging, with such materials accounting for 18.1% of total material procurement for the year 2025. 6. Local suppliers accounted for 91.2% of the total supplier base. 7. Commenced the use of TCO Certified 10.0 compliant materials.
Responsible Department and Grievance Mechanism	Department: Procurement Department Mail address: otto.tai@longwell-sg.com.cn

Policy

Longwell remains committed to the continuous pursuit of improvement and excellence in quality, while fostering innovation to deliver products and services that ensure customer satisfaction. The Company strictly complies with all applicable laws and regulations, implements green procurement practices, and prohibits the use of restricted substances. These commitments form the foundation of Longwell’s management policy, which prioritizes quality, safety, and green product offerings and serves as guidance for its supplier management approach. Longwell actively encourages its suppliers to emphasize quality, environmental protection, and safety management, and to fully implement risk management and business continuity planning, with the objective of building a sustainable and value-driven green supply chain.

Management Mechanism

Longwell’s management remains committed to providing customers with high-quality and safe products and services that fully comply with all applicable laws, regulations, and standards, fulfilling its corporate social responsibilities through efforts in the prevention of occupational accidents, environmental protection, and pollution control. It also ensures that all procured raw materials and consumables fully comply with relevant legal, environmental, and safety requirements. To support these objectives, Longwell has implemented ISO 9001, ISO 14001, and ISO 45001, and fully complies with the requirements of the Responsible Business Alliance (RBA), aligning its management framework with these internationally recognized standards to advance continuous improvement. This includes integrating considerations regarding the use of conflict minerals, management systems for the use of hazardous substances in products, the EU RoHS Directive, and REACH Regulation into the Company’s compliance framework.

Beginning in 2024, Longwell requires newly engaged suppliers to sign the Social Responsibility Compliance Commitments as a prerequisite for qualification, and to operate in full compliance with the principles prescribed in the Responsible Business Alliance (RBA) Code of Conduct.

Longwell has established a supply chain management mechanism that incorporates the Responsible Business Alliance (RBA) Code of Conduct, providing guidance and conducting audits across aspects including human rights, environmental protection, occupational safety, hygiene, and management systems. These efforts are intended to assess the implementation and effectiveness of suppliers' practices in these aspects. Longwell continues to encourage its suppliers to maintain high standards of business ethics, safeguard labor rights, ensure safe and healthy working environments, and actively develop materials and processes that minimize environmental impact.

Longwell Electronics (Shenzhen factory) completed the signing of the Social Responsibility Compliance Commitments with 153 suppliers in 2025, representing 81.8% of its total suppliers. Major suppliers are defined as those who have engaged in commercial transactions with the Company within the past two fiscal years, with a cumulative transaction value of no less than US\$ 100,000. The Company aims for 85% of its major suppliers to sign the said commitments by the end of 2026. A total of 38 supplier evaluations were conducted in 2025, including five newly engaged suppliers and 33 existing suppliers. No suppliers were disqualified due to non-compliance with social responsibility requirements relating to environmental protection, human rights, or occupational safety in 2025. All existing suppliers achieved evaluation scores above 90 points, indicating stable supply chain performance and exceptional collaboration quality, with a 100% compliance rate among existing suppliers. For newly engaged suppliers, five were assessed in 2025, of which one was determined to be non-compliant due to failure to meet quality and sustainability management standards. Disqualification of such supplier is intended to ensure effective control over supply chain risk. Accordingly, the newly engaged supplier qualification rate was 80%.

4.6.1 Localized Procurement

As the technology advances and industrial output grows, the resulting environmental impact has significantly intensified, prompting increased global focus on environmental protection. The 2015 United Nations Climate Change Conference (COP21) was convened to establish legally binding measures to address climate change and curb global temperature rise. Widely

regarded as the “world's last best chance” to combat climate change, the agreement committed to mitigating the escalating impacts of global warming by restricting the increase in global average temperature to below 1.5°C above pre-industrial levels. In alignment with the principles set forth by COP21, Longwell incorporates environmental considerations into its supplier selection process. Suppliers location is considered in light of lead times, delivery efficiency, and transportation costs, and aims to minimize potential environmental impact of long-distance raw material transport.

In addition to prioritizing localized sourcing, the risk associated with geographic concentration is also considered in supplier selection. Procurement is preferably conducted in proximity to production sites, with full-load shipping strategies implemented to optimize transportation efficiency. For overseas suppliers, maritime transport is prioritized over air freight wherever feasible, as it produces significantly lower emissions than air transport, thereby reducing the environmental impact of logistics operations. Local suppliers accounted for 91.2% of the total supplier base for the year 2025.



4.6.2 New Supplier Evaluation and Selection Process

Longwell’s supplier selection is not based solely on pricing but on a balanced assessment of each supplier’s competitive strengths in relation to potential risks. Maintaining solid and effective relationships with suppliers is essential to ensuring full compliance with Longwell’s procurement requirements across all aspects, namely Quality, Cost, Delivery, Service, Management, and ESG performance. Each of the five evaluation aspects accounts for 20% of the total score. All suppliers comply with Longwell’s procurement requirements in 2025.

In 2025, Longwell Electronics (Shenzhen factory) engaged five new suppliers, all of whom were underwent the new supplier evaluation, covering aspects such as quality management capability, delivery stability, effectiveness of management practices, and sustainability performance, as defined in the Company’s new supplier evaluation standards. The evaluation results are as follows:

- One supplier failed to meet the quality and sustainability management standards and was therefore classified as a non-qualified supplier and not included in the approved supplier list.
- The remaining four suppliers met the Company’s quality and sustainability management standards and were formally included in the Shenzhen factory’s approved supplier list.

Longwell Electronics (Shenzhen factory) continues to enhance supply chain stability and sustainability risk management through a structured supplier selection and tiered management system, ensuring that the supply chain meets both operational requirements and the Company’s ESG management policies.

4.6.3 Raw Material Management

Longwell Electronics (Shenzhen factory) maintains records of recyclable materials used in production and then reintroduced into the manufacturing process. This includes plastic resins and copper connectors. Certain packaging materials and cartons used for customer shipments are designed to be reusable after delivery.

Unit: metric tons

	2023	2024	2025
Total weight of materials used	25,149	28,885	31,645
Total recycled materials used	3,442	3,739	5,716
Percentage of recycled materials used	13.7%	12.9%	18.1%



05

Social Care

- 5.1 Employment Overview
- 5.2 Proper Talent Assignment
- 5.3 Occupational Safety and Health
- 5.4 Community Engagement



V. Social Care

Longwell places great emphasis on safeguarding the labor rights and interests of its employees and remains committed to creating a safe and fulfilling workplace. The Company provides friendly and equitable employment opportunities, upholds gender equality policies, and fosters a culture of mutual respect. By offering competitive compensation packages, Longwell enhances employee engagement and reduces turnover, thereby contributing to stable and sustainable business operations. To enhance employee competencies and workplace competitiveness, Longwell offers comprehensive training programs and regularly conducts professional development sessions. Transparent promotion mechanisms are in place to assist employees in planning for future career development. The Company maintains harmonious labor-management relations, encouraging open communication through labor-management meetings where employees are free to express their opinions. The Company responds attentively and constructively to achieve a labor-management consensus and mutual understanding. Finally, in alignment with its longstanding commitment to corporate social responsibility, Longwell continues to deliver outstanding financial performance while actively participating in charitable initiatives and supporting underprivileged groups in accordance with group-wide policies, remaining dedicated to giving back to the community in meaningful ways.

5.1 Employment Overview

Longwell treats all employees equally and implements a range of equity measures to eliminate labor conditions that could lead to workplace inequality, thereby safeguarding employees' labor rights. The Company recruits and retains professional talent in accordance with legal requirements, operational needs, and other relevant considerations. Recruitment, retention, compensation and benefits, as well as training and development, are governed by defined annual planning and targets.

5.1.1 Human Rights Protection

Longwell treats all employees equally and implements a range of equity measures to eliminate labor conditions that may lead to workplace inequality, thereby safeguarding employees' labor rights. Recognizing that establishing a work environment aligned with human rights standards and respectful of employee dignity is essential to sustainable business performance, Longwell affirms its commitment to international human rights conventions, including the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the conventions of the International Labour Organization (ILO). The Company fully complies with applicable labor and gender equality laws at all operating locations and remains committed to safeguarding the rights and interests of all workers, including regular employees, contract personnel, and migrant workers.

Longwell has established Employee Working Rules in compliance with the Labor Standards Act to fully safeguard the lawful rights and interests of its employees and affirms its commitment to internationally recognized fundamental human rights. These include the prohibition of child labor, the elimination of all forms of forced labor, the eradication of discrimination in hiring and employment, the prevention of any conduct that violates human rights, the promotion of gender equality, and the fair and equitable treatment of all employees. Suppliers are likewise required to comply with the aforementioned international human rights conventions. The Company's compensation policy ensures that compensation determinations are made without discrimination based on gender, age, race, religion, or political affiliation. Longwell's full compliance with labor and human rights regulations applies across all countries where it operates. Training and education on human rights and labor protections are consistently provided to both new recruits and in-service employees. A comprehensive and accessible whistleblower system is in place for reporting any suspected violations of human rights by employees. Designated investigators are assigned to conduct due diligence investigations, and the identity of whistleblowers is kept strictly confidential. The Company remains committed to safeguarding employees who file such reports or participate in investigations from any form of adverse treatment or reprisal. In 2025, a total of 2,244 training hours were provided on topics concerning human rights. No incidents of human rights violations were recorded in 2025.

5.1.2 Employment Statistics

Longwell specializes in the manufacturing and sale of power cords and cable assemblies for a wide range of applications, including computers and peripherals, telecommunications, smart home appliances, consumer electronics, automotive transportation, aerospace, and AI data infrastructure. The Company's principal operating sites are its Taiwan Headquarters and Longwell Electronics (Shenzhen factory). All employees are employed under regular, non-fixed-term contracts. The Company remains committed to providing stable and long-term employment, enabling employees to focus on their duties without concern for job insecurity, thereby supporting their economic well-being.

The organizational structure of the Taiwan Headquarters has remained stable with no significant changes over the past three fiscal years. In 2025, six employees were assigned to overseas postings. In addition, due to geopolitical considerations, certain orders from Longwell Electronics (Shenzhen factory) were transferred to Longwell (Thailand), resulting in a reduction in personnel requirements.

Operating site	Taiwan Headquarters		
	2023	2024	2025
Total employee headcount	64	64	61
Male	25	23	22
Female	39	41	39

Operating site	Longwell Electronics (Shenzhen factory)		
	2023	2024	2025
Total employee headcount	1,319	1,862	1,523
Male	654	940	757
Female	665	922	766

Note 1: "Employed staff" refers to employees under non-fixed term contracts, while "temporary staff" refers to employees under fixed-term contracts.

Note 2: Employee numbers are based on the total headcount as of the end of the reporting year (December 31).

Note 3: Despite legal requirements in China where employees are primarily engaged under fixed-term contracts, the Company regards non-fixed term contracts as its preferred form of employment arrangement when recruiting.

In 2025, the Taiwan Headquarters engaged three non-employee workers, all of whom served as technical consultants under indirect agreements. At Longwell Electronics (Shenzhen factory), the number of non-employee workers for the year 2025 complied with applicable labor law requirements and did not exceed 10% of its total employees.

Operating site	Taiwan Headquarters		
	2023	2024	2025
Total non-employee headcount	1	3	3
Contract type	Indirect agreement	Indirect agreement	Indirect agreement
Headcount by category	1 technical consultant	3 technical consultant	3 technical consultant

Operating site	Longwell Electronics (Shenzhen factory)		
	2023	2024	2025
Total non-employee headcount	434	64	103
Contract type	Indirect agreement	Indirect agreement	Indirect agreement
Headcount by category	404 operators 30 security personnel	34 operators 30 security personnel	73 operators 30 security personnel

The number of new recruits and departing employees at the Taiwan Headquarters has remained relatively consistent over the most recent three fiscal years, indicating a stable workforce structure within the Company.

Item/Year		2023		2024		2025	
Statistics on New Recruits and Departing Employees at Taiwan Headquarters		Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
New recruits							
Age	Under 30	5	7.81%	5	7.81%	6	9.84%
	30 to 49	7	10.94%	3	4.69%	2	3.28%
	50 and above	2	3.13%	0	0.00%	0	0.00%
Gender	Male	3	4.69%	1	1.56%	1	1.64%
	Female	11	17.19%	7	10.94%	7	11.48%
Departing employees							
Age	Under 30	2	3.13%	3	4.69%	5	8.20%
	30 to 49	7	10.94%	2	3.13%	5	8.20%
	50 and above	2	3.13%	3	4.69%	1	1.64%
Gender	Male	3	4.69%	3	4.69%	2	3.28%
	Female	8	12.50%	5	7.81%	9	14.75%

Note 1: Recruitment rate = (Total number of new recruits in a given category during the reporting year / Total employee headcount as of the end of the reporting year) *100%. For example, the recruitment rate for female employees = (Total number of female new recruits during the reporting year / Total employee headcount as of the end of the reporting year) *100%.

Note 2: Turnover rate = (Total number of departing employees in a given category during the reporting year / Total employee headcount as of the end of the reporting year) *100%. For example, the turnover rate for employees under the age of 30 = (Total number of departing employees under 30 during the reporting year / Total employee headcount as of the end of the reporting year) *100%.

Due to order transfers to the Thailand facility in 2025, the turnover rate at Longwell Electronics (Shenzhen factory) increased compared with 2024. Regarding age distribution, the 30 to 49 age group accounted for the highest proportions. Regarding gender distribution, the number of male employees was higher than that of female employees.

Item/Year		2023		2024		2025	
Statistics on New Recruits and Departing Employees at Longwell Electronics (Shenzhen factory)		Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
New recruits							
Age	Under 30	466	35.33%	816	43.82%	726	47.67%
	30 to 49	525	39.80%	957	51.40%	776	50.76%
	50 and above	3	0.23%	1	0.05%	6	0.39%
Gender	Male	496	37.60%	964	51.77%	746	48.98%
	Female	498	37.76%	810	43.50%	759	49.84%
Departing employees							
Age	Under 30	517	39.20%	514	27.60%	868	56.99%
	30 to 49	715	54.21%	678	36.41%	942	61.85%
	50 and above	43	3.26%	39	2.09%	24	1.58%
Gender	Male	665	50.42%	678	36.41%	939	61.65%
	Female	610	46.25%	553	29.70%	895	58.77%

Regarding diversity, all employees at the Taiwan Headquarters are indirect personnel, with females in the majority, accounting for 63.9%, primarily engaged in administrative roles related to finance, sales, and IT. At Longwell Electronics (Shenzhen factory), the ratio of direct to indirect personnel is about 1.3:1. Direct personnel, mainly involved in parts assembly operations on the production line, have a nearly equal gender ratio. Indirect personnel, on the other hand, have a gender ratio of approximately 1:1.8. Regarding age distribution, over 90% of employees are under 50 years old, regardless of whether they are direct or indirect employees, indicating that Longwell currently relies on a predominantly middle-aged workforce, with experienced senior officers leading younger teams. The workforce structure remains stable, with no risk of manpower shortages. The Company employs individuals with disabilities in compliance with legal requirements, maintaining a disability employment rate of over 1%.

Diversity Overview/Year				2023		2024		2025	
				Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Employees based at Taiwan Headquarters	Indirect	Gender	Male	25	39.06%	23	35.94%	22	36.07%
			Female	39	60.94%	41	64.06%	39	63.93%
		Age	Under 50	32	50.00%	32	50.00%	28	45.90%
			50 to 64	29	45.31%	27	42.19%	28	45.90%
			65 and above	3	4.69%	5	7.81%	5	8.20%
		Educational background	Master's Degree	8	12.50%	8	12.50%	8	13.11%
			Bachelor's Degree or equivalent	49	76.56%	49	76.56%	46	75.41%
			Other	7	10.94%	7	10.94%	7	11.48%
Employees based at Longwell Electronics (Shenzhen factory)	Direct	Gender	Male	310	23.50%	594	31.90%	401	26.33%
			Female	373	28.28%	622	33.40%	464	30.47%
		Age	Under 30	81	6.14%	363	19.50%	178	11.69%
			30 to 49	584	44.28%	832	44.68%	652	42.81%
			50 and above	18	1.36%	21	1.13%	35	2.30%
		Educational background	Master's Degree	0	0.00%	0	0.00%	0	0.00%
			Bachelor's Degree or equivalent	6	0.45%	45	2.42%	28	1.84%
			Other	677	51.33%	1171	62.89%	837	54.96%
	Indirect	Gender	Male	344	26.08%	346	18.58%	356	23.37%
			Female	292	22.14%	300	16.11%	302	19.83%
		Age	Under 30	101	7.66%	106	5.69%	108	7.09%
			30 to 49	471	35.71%	475	25.51%	470	30.86%
			50 and above	64	4.85%	65	3.49%	80	5.25%
		Educational background	Master's Degree	9	0.68%	10	0.54%	3	0.20%
			Bachelor's Degree or equivalent	156	11.83%	158	8.49%	176	11.56%
			Other	471	35.71%	478	25.67%	479	31.45%

5.2 Proper Talent Assignment

A robust human resource foundation is key to Longwell’s sustainable development. The Company offers a market-competitive compensation and benefits package that rewards both performance and long-term contributions, with the objective of attracting outstanding talents. Committed to the principle of equal treatment, Longwell has established a transparent performance assessment and reward system, fostering a culture of fair competition that motivates employees to dedicate greater effort to their job performance. This approach enhances talent retention and cultivates a corporate culture that encourages employee engagement and active participation in company affairs. In terms of career advancement, the Company ensures that promotion information is openly communicated. High-performing employees are offered promotion opportunities, setting positive examples and inspiring others to pursue excellence. Structured training sessions are consistently provided to support continuous learning, enabling employees to grow within their professional fields and achieve personal fulfillment. The Company maintains multiple channels for open communication with employees, ensuring timely feedback and constructive responses. This ongoing dialogue helps to build mutual trust and sustain a harmonious labor-management relationship.

5.2.1 Compensation and Benefits

Material Topic		Remuneration and benefits
Significance to the Company		Longwell regards human capital as a cornerstone of sustainable development and remains committed to establishing a competitive, fair, and transparent compensation and benefits system. The remuneration policy is based on a comprehensive consideration of the Company’s operational performance, individual performance, and market benchmarks, while balancing internal equity and external competitiveness to attract, retain, and motivate outstanding talent.
Policy and Commitment		The Company formulates and implements compensation and benefits system in accordance with applicable laws and regulations to safeguard employees’ fundamental rights. Performance-linked remuneration mechanism is established based on both corporate and individual performance to enhance overall organizational performance. The compensation structure and benefit packages are regularly reviewed to ensure their reasonableness and competitiveness.
Goals	Short-term	1. Periodically reviewing the compensation structure and benefit packages based on operational performance and market conditions. 2. Establishing and optimizing the employee performance assessment system to enhance the linkage between compensation and individual performance. 3. Achieving a ranking within the top 20% among TWSE/TPEX-listed companies in the Electrical Equipment & Parts industry in terms of median and average salaries of non-managerial employees.
	Medium- to Long-term	1. Establishing a fair, transparent, and incentive-driven long-term compensation and remuneration system. 2. Fostering employees’ long-term development and enhancing organizational stability, thereby reducing key talent turnover risk. 3. Integrating compensation and benefits packages with the Company’s sustainability performance and ESG objectives to create mutual value for both the Company and employees.
Resources Committed and Outcomes for the Year		1. The compensation and benefits system is designed based on market salary benchmarks and job evaluation to ensure fairness and competitiveness. Employee profit-sharing mechanisms, including employee remuneration and year-end bonuses, are implemented in accordance with profitability and with reference to macroeconomic indicators such as GDP growth, inflation, and industry salary trends. 2. In 2025, the median and average salaries of non-executive employees ranked within the top 20% TWSE/TPEX-listed companies in the Electrical Equipment & Parts industry. 3. The employee satisfaction survey achieved a coverage rate of 82.6%, with an overall satisfaction score of 67.
Responsible Department and Grievance Mechanism		Department: Human Resources Unit Mail address: alex.chiu@longwell-sg.com.cn

Longwell remains committed to providing employee benefits that exceed local legal requirements, complemented by market-competitive compensation packages, with the objective of attracting outstanding talents worldwide. Employee rewards and promotion opportunities are defined primarily by individual performance. High-performing employees are recognized with generous bonuses and promotion opportunities, demonstrating the Company’s commitment to acknowledging excellence. At Longwell Electronics (Shenzhen factory), performance assessments are conducted on a quarterly basis for all employees, ensuring equal opportunities across the workforce. The Company actively develops employees with technical expertise and leadership potential, preparing them for future management role. This reflects Longwell’s commitment to achieving both organizational development and individual growth. Through this talent development strategy, the Company cultivates a resilient and dynamic corporate culture that empowers employees to realize their full potential and pursue both career advancement alongside personal success.

Non-executive employee	Gender	Ratio of standard wage to local minimum wage
Taiwan Headquarters	Male	-
	Female	1.12
Longwell Electronics (Shenzhen factory)	Male	1.21
	Female	1.14

- Note: 1. There are no male non-executive employee at the Taiwan Headquarters.
2. The minimum wage for the year 2025 in Taiwan and China was NT\$ 28,590 and RMB 2,520, respectively.
3. Standard wages refer to the fixed monthly regular wage paid to direct employees.

Statistics on Performance Assessment

Operating site		Taiwan Headquarters			Longwell Electronics (Shenzhen factory)		
Employees subject to performance assessment in 2025		Employees Actually Assessed	Total headcount in the category	Percentage	Employees Actually Assessed	Total headcount in the category	Percentage
Gender	Male	18	22	81.82%	757	757	100.00%
	Female	39	39	100.00%	766	766	100.00%
Employee type	Direct	0	0	-	865	865	100.00%
	Indirect	57	61	93.44%	658	658	100.00%

Note: At the Taiwan Headquarters, four employees were exempted from the performance assessment. These include the Chairman and the Spokesperson, whose roles involve specialized responsibilities and were exempted from assessment upon the Chairman’s approval. The remaining two were drivers, for whom no written assessments were conducted.

To ensure that employee compensation fairly and reasonably reflects job performance, the Company conducts regular performance assessments, with the results serving as a reference for employees’ career development and promotion opportunities. In principle, employee compensation at Longwell is determined by individual tenure, educational background, professional experience, and technical expertise, without discrimination based on physical or psychological differences. As employees’ tenure increases, their industry knowledge and professional expertise become more refined and consistent, contributing positively to the Company’s profitability. In return, the Company shares the fruits of its operational success with its workforce. In 2025, driven by overall revenue growth, both the average and median annual salaries of non-managerial employees at the Taiwan Headquarters increased compared to 2024. This motivates employees to contribute their expertise without financial concerns and enhances their engagement and sense of belonging within the Company.

Unit: person/NT\$ thousand

Non-managerial full-time employee	Employee headcount	Average annual salary	Median annual salary
2024	52	1,117	850
2025	50	1,141	898
Difference	-2	24	48

Longwell determines employee salaries by benchmarking against local salary surveys standards and aligning them with the Company’s organizational hierarchy, ensuring that compensation is defined without discrimination based on gender, age, marital status, political affiliation, race, or other personal characteristics. The compensation structure varies according to job level, position, rank, and nature of work, with corresponding compensation components structured accordingly. For new recruits, the Human Resources Unit proposes starting salaries based on each individual’s educational background and professional experience, as documented in the recruitment assessment form. This proposal is reviewed by the hiring officer and subsequently approved by the authorized management. Regarding gender distribution, females managers accounted for 31.58% of total managerial positions in 2025.

Proportion of female managers	2023	2024	2025
Taiwan Headquarters	31.82%	30.00%	31.58%

Note: At the level of assistant manager and above.

There are no direct personnel at the Taiwan Headquarters. As most managerial positions among indirect personnel are held by male employees, both basic salary and total compensation for male employees are higher than those for female employees. At Longwell Electronics (Shenzhen factory), no significant differences in base salary or total compensation are observed among direct personnel. However, for indirect personnel, since the R&D department and mid-level management positions are predominantly occupied by males, male employees typically receive relatively higher base salaries and total compensation compared to female employees.

Ratio of basic salary to total compensation			2023		2024		2025	
Principal operating site	Employee type	Item	Male	Female	Male	Female	Male	Female
Taiwan Headquarters	Indirect	Basic salary	2.03	1	1.98	1	2.05	1
		Compensation	2.19	1	2.19	1	2.27	1
Longwell Electronics (Shenzhen factory)	Direct	Basic salary	1.08	1	0.96	1	0.96	1
		Compensation	1.06	1	0.91	1	0.91	1
	Indirect	Basic salary	1.22	1	1.15	1	1.15	1
		Compensation	1.54	1	1.48	1	1.30	1

To ensure sustainable development and maintain a positive working environment, Longwell remains committed to supporting employees’ stable livelihoods and empowering them to realize their full potential, with the objective of achieving mutual growth for both employees and the Company. In compliance with legal requirements, the Company has established an Employee Welfare Committee and regularly allocates welfare funds. Elected by employees, committee members, are responsible for planning and implementing welfare programs, including employee trips, holiday gifts, and birthday presents. At Longwell Electronics (Shenzhen factory), the Company contributes to social insurance programs that cover pension, unemployment, medical, maternity, and work-related injury, in compliance with the Social Insurance Law of the People’s Republic of China and the Labor Law of the People’s Republic of China. All employees are entitled to paid annual leave.

Employee benefit at Longwell Company

	Labor Insurance and National Health Insurance	All employees are enrolled in compliance with regulatory requirements, effective from their first day of employment.
	Pension appropriation	A 6% appropriation is made to each employee's individual labor pension accounts under the New Labor Pension System (New Scheme), effective from their first day of employment.
	Annual paid leave	A specific amount of annual paid leave is granted in compliance with the Labor Standards Act, based on the employee's length of continuous service with the Company.
	Parental/maternity leave	Granted in compliance with local regulatory requirements.
	Pregnancy checkups/ pregnancy checkup accompaniment/ paternity leave	Granted in compliance with local regulatory requirements.
	Regular health checkup	Company-wide health examinations are conducted regularly to monitor and safeguard employees' well-being.
	Profit sharing	Employees' compensation is distributed based on both the Company's operational performance for the year and individual performance.
	Bonuses	Performance bonuses are awarded based on both the Company's operational performance for the year and individual performance.

Job-Protected Parental Leave without Pay

In both 2024 and 2025, one employee at Longwell Taiwan Headquarters was eligible to apply for parental leave. However, no applications were submitted. At Longwell Electronics (Shenzhen factory), although no regulatory provisions for parental leave have been established in the region, the Company provides one hour of nursing leave on a daily basis and has equipped the workplace with designated nursing rooms to support employees returning to work after maternity leave.

Employee Welfare Activities



• Annual year-end banquet



• Annual year-end banquet



• Lucky draw event during the annual year-end banquet



• Annual year-end banquet

Employee Satisfaction Survey

In December 2025, Longwell conducted an employee satisfaction survey to comprehensively collect employees' suggestions and feedback, with the aim of improving the Company's management practices and thereby enhancing overall employee satisfaction. A total of 1,593 questionnaires were distributed and 1,316 valid responses were collected, resulting in a response rate of 82.6 percent, representing an increase of 7.9 percent compared with the previous reporting year. The survey covered topics including compensation, working environment, career development, training and education, and reward and disciplinary practices. The overall satisfaction score was 67. Areas of dissatisfaction were categorized and analyzed, responsible departments were identified, and relevant units were required to implement improvement actions.

Employee Satisfaction
Survey



Employee Retirement Planning

To safeguard employees' financial planning for retirement, Longwell adjusted its pension system in compliance with the Labor Pension Act (hereinafter referred to as the "New Scheme") effective July 1, 2005. Employees originally covered under the previous regulations who opted to switch to the New Scheme, as well as employees hired after the implementation of the New Scheme, have their years of service accounted for under the defined contribution plan (DC). The Company allocates at least 6% of each employee's monthly wage to their individual labor pension accounts on a monthly basis, ensuring employees' rights to future pension benefits are protected. For those covered under the Defined Benefit Plan (DB, Old Labor Pension System), the Company makes contributions to the designated accounts as mandated by applicable law.

Employees who have completed 15 years of service with the Company and are aged 55 or above are eligible to apply for voluntary retirement, in accordance with Longwell's Employee Pension Plan. The Company ensures the protection of employee rights in compliance with applicable local

legal requirements. All employees are enrolled in labor and health insurance on their first day of employment, and pension appropriations are made as mandated by applicable law. Additionally, the Company provides group and medical insurance coverage for all employees to provide more comprehensive protection.

At Longwell Electronics (Shenzhen factory), employee compensation is determined by benchmarking against local labor market conditions, ensuring reasonable and competitive salary levels. The Company also offers both short-term and long-term incentive bonuses, taking into account local legal requirements, industry peer practices, and the Company's operational performance. These incentives are intended to encourage sustained employee contributions and achieve mutual growth for both employees and the Company. Social insurance programs for all employees at Longwell Electronics (Shenzhen factory) are governed in full compliance with applicable local regulatory requirements.



5.2.2 Talent Development

Topic		Talent development
Significance to the Company		Longwell regards talent as the cornerstone for sustainable development and remains committed to achieving its talent development goals by enhancing employee performance and facilitating the transfer of professional knowledge and skills.
Policy and Commitment		Longwell establishes a Regulations for Education and Training Management to support organizational learning and talent development through structured training programs designed to enhance both job-related knowledge and individual competencies, thereby supporting employees' long-term professional growth. The policy is regularly reviewed and updated to ensure continued alignment with applicable regulatory requirements. Competency analyses identify training needs for specific roles and professional functions, ensuring the relevance and effectiveness of the training sessions provided. Each department develops an annual training plan based on the competencies required for various job functions in alignment with the Company's development goals, and conducts both internal and external training programs accordingly. Employees are encouraged to apply for external training aligned with their job roles, including vocational courses and certification programs, to further enhance their professional expertise.
Goals	Short-term	1. Addressing immediate needs: Rapidly enhancing employees' knowledge, skills, and capabilities in specific areas or tasks through training and education sessions to fulfill current organizational needs. 2. Addressing tasks under specific objectives: Providing targeted training solutions that help employees master the necessary skills and methodologies to address specific problems or challenges encountered by the Company or individuals. 3. Balancing short- and long-term objectives: Designing short-term training plans that align with the Company's long-term development needs to ensure training activities fulfill current demands and lay a foundation for future growth. 4. Achieving an average of 24 annual training hours per direct employee and over 5 hours per indirect employee at the factory.
	Medium- to Long-term	1. Applying current learning to future work: Continuously providing training sessions that enable employees to apply acquired knowledge and skills in their future tasks, thereby improving both individual and Company performance. 2. Integrating cognition, skills, and values: Long-term training programs are designed to comprehensively enhance employees' cognitive capabilities, professional skills, and personal values, thereby supporting their adaptation to an ever-evolving work environment and dynamic market demands. 3. Lifelong learning: Training and education constitute a continuous process. The Company's long-term objective emphasizes continuous learning and improvement to ensure employees are well-prepared for future challenges and poised to seize emerging opportunities.
Resources Committed and Outcomes for the Year		The average hours of training per employee for the year 2025 at the Taiwan Headquarters and Longwell Electronics (Shenzhen factory) amounted to 3.64 hours and 20.49 hours, respectively.
Responsible Department and Grievance Mechanism		Department: Human Resources Unit Mail address: alex.chiu@longwell-sg.com.cn

At Longwell, sustainable business operations are driven by the continuous learning and development of our employees, with education and training serving as the critical means of ensuring the ongoing enhancement of human capital. The Company has established a comprehensive training framework that includes pre-employment training for new recruits, in-service staff training, and management development programs. Practical on-the-job training is conducted regularly based on functional requirements. Employees are encouraged to participate in external training sessions or pursue continuing education to further enhance their skills and knowledge. Additionally, the Company fosters team alignment and leadership development through monthly meetings and departmental discussions, where corporate values are communicated and experiences are shared. Accordingly, Longwell places great emphasis on employee training and development. The overarching learning and development strategy is centered around in-service staff training, complemented by onboarding programs and professional training aligned with annual goals and evolving business needs, thereby establishing a well-structured training system.



New recruits' orientation and induction

New recruits are required to attend a one- to two-day orientation and training session conducted by the Administration Department upon joining the Company. This program covers essential topics, including corporate culture, management philosophy, an overview of ISO 14001, fire safety and general safety protocols, environmental protection knowledge, RBA Code of Conduct, Company regulations, and workplace etiquette. The training materials are compiled and updated by the Administration Department based on the current versions of relevant policies provided by each department.



In-service staff professional/functional training

- Training content is determined according to job requirements and generally includes: equipment operation, manufacturing technology, work instructions, quality management, occupational safety, and other related knowledge.
- Quality inspection and product testing training covers topics such as quality inspection standards, product testing requirements, mechanical drafting, use of measuring tools, engineering tolerances, and engineering fits.
- Quality management staff training includes knowledge of quality system standards, corporate management, on-site quality control, and statistical process control (SPC).
- Specialized job training is provided based on employees' needs to perform specific tasks, with training content tailored to the requirements of each specialized role.
- Customized personnel training is conducted according to the qualification requirements of their positions, offering targeted skill development.

There was no significant changes in training hours in 2025 for both the Taiwan Headquarters and Longwell Electronics (Shenzhen factory).

Statistical data/Year		2023		2024		2025	
Operating Site		Taiwan Headquarters	Longwell Electronics (Shenzhen factory)	Taiwan Headquarters	Longwell Electronics (Shenzhen factory)	Taiwan Headquarters	Longwell Electronics (Shenzhen factory)
Average hours of training per employee		2.91	32.42	5.89	23.10	3.64	20.49
Average hours of training per employee by gender	Female	4.03	32.44	7.16	24.01	5.09	21.70
	Male	1.18	32.39	3.63	22.22	1.07	19.26
Average hours of training per employee by type	Direct	-	22.53	-	15.45	-	18.09
	Indirect	2.91	31.13	5.89	31.94	3.64	23.64



5.2.3 Labor-Management Communication

Effective labor-management communication strengthens cooperation by helping employees understand the Company’s production plans, business operations, and market conditions, while keeping management informed about employees’ working conditions. This approach supports the creation of an employee-oriented and friendly workplace environment. Longwell fully complies with all applicable legal and regulatory requirements, ensuring that internal personnel and administrative practices at each operating site align with local labor laws. Although the Company does not maintain a formal labor union, regular labor-management meetings are held as required by law to coordinate labor relations. Through ongoing dialogue, both parties strengthen collaboration and mutual understanding. These meetings also provide a platform for employees to voice opinions and advocate for improved working conditions, thereby enhancing their overall welfare and standing.

The Company also supports two-way dialogue through multiple communication channels, allowing employees to express their opinions while enabling the Company to respond promptly and systematically translate employee suggestions into policies for effective implementation. In 2025, Longwell Taiwan Headquarters maintained harmonious labor-management relations with no labor disputes reported. At Longwell Electronics (Shenzhen factory), two labor dispute arose

in 2025. The first case involved delayed retirement implementation. The employee was originally scheduled to retire in January 2025, but the retirement date was postponed to February due to regulatory changes, and the notification issued in January regarding retirement procedures led to a dispute. The second case involved a workplace injury. After the injury occurred, the employee did not cooperate with the work-related injury reporting process and directly filed for labor arbitration. Both issues have since been resolved through settlement. As of 2025, the Company has not conducted any mass layoffs. Should such an event occur, the Company will comply with the Act for Worker Protection of Mass Redundancy, providing employees with at least 60 days’ advance notice to ensure proper acknowledgement.

Statistical data	2023	2024	2025
Number of labor disputes	0	1	2
Number of resolved cases	0	1	2



• Employee training



• On-site training



• On-site training



• On-site training

5.3 Occupational Safety and Health

Topic		Occupational safety and health
Significance to the Company		Longwell Group provides employees with a safe and healthy working environment as part of its commitment to corporate social responsibility. The Company actively follows standardized occupational safety and health management practices to ensure their effective implementation.
Policy and Commitment		The Company has implemented standardized procedures for workplace safety and health management across all factory sites, covering the management of work environments, equipment, and chemical substances. Regular training programs and emergency drills are conducted to ensure that employees operate in a safe and healthy environment, demonstrating the Company's ongoing commitment to maintaining occupational safety and health standards.
Goals	Short-term	The Company places great importance on safeguarding the safety and health of workers in the operational environment. The Occupational Safety and Health Unit performs hazard identification and risk assessments for all factory personnel, following the Procedures Governing Risk Identification and Control. Based on the assessed risk level, corresponding control lists are established, with the objective of achieving zero work-related injuries. 1. Achieving a 95% implementation rate for training and education sessions. 2. Achieving 100% implementation of health checkups to prevent work-related sickness.
	Medium- to Long-term	1. Establishing a comprehensive occupational safety and health management system to support continuous improvement and best practice implementation. 2. Integrating occupational safety and health management into strategic planning and decision-making processes, making them an important part of the Company's corporate culture. 3. Continuously reducing accident rates and employee injury risks through technological innovation and management optimization. 4. Regularly assessing and updating safety and health objectives to ensure alignment with changing legal requirements and market dynamics.
Resources Committed and Outcomes for the Year		1. A total of 11,706 training hours were invested in occupational safety and health internal and external training sessions. 2. A total of five work-related injuries were recorded in 2025, including three crush injuries and two sprain. 3. Maintained zero safety production violations as reviewed by the Occupational Safety and Health Monitoring Unit throughout 2025.
Responsible Department and Grievance Mechanism		Department: Plant Affairs Unit Mail address: alouba@longwell.com.tw lihua-zeng@longwell-sg.com.cn

Management Mechanism

Longwell Electronics (Shenzhen factory) has implemented and is maintaining the ISO 45001: Occupational Safety and Health Management Systems, covering all 1,523 employees and all 103 non-employee dispatched personnel. Longwell fully complies with applicable occupational safety and health regulations and remains committed to delivering high-quality and safe products and services that adhere to all applicable laws, regulations, and standards. In addition, the Company is dedicated to preventing occupational accidents, promoting employee well-being, and promoting a friendly and supportive workplace as part of its commitment to corporate social responsibility.

Longwell actively advances occupational safety and employee wellbeing. The Company continuously improves working conditions to safeguard employee safety and health, prevent occupational accidents and ill health, and mitigate potential risk factors in accordance with the Occupational Safety and Health Management System and other applicable international social responsibility standards in order to prevent occupational accidents. These efforts are intended to ensure compliance with the Occupational Safety and Health Act and to establish a high-quality, safe, and healthy working environment.

For years, the Company has stayed committed to fulfilling its corporate social responsibility by safeguarding employee care, health, and safety, while pursuing sustainable business development. The Company firmly believes that the safety and wellbeing of its employees are invaluable assets to the Company.

Highlights of occupational safety and health activities



• Practicing emergency excavation procedures during fire drills



• First aid training



• Employee health checkups



• Employee health checkups



• Government-hosted safety awareness training session



• Governmental promotion of Chikungunya fever prevention and control measures

5.3.1 Worker Participation, Consultation, and Communication



1. An EHS (Environment, Health, and Safety) Team has been established, led by certified safety management personnel. This team conducts unscheduled plant-wide inspections to identify and promptly address potential occupational safety and health hazards, with findings compiled into monthly reports for internal review.



2. Qualified third-party organizations are annually engaged to assess occupational hazard environments as part of the Company's occupational safety management practices. Additionally, a comprehensive occupational hygiene status assessment is conducted every three years, along with the compilation and revision of the Safety Production Accident Emergency Plan. These measures are intended to maintain occupational safety risks at a minimum, in accordance with the SG-EICC-002 Management Procedures Governing Employee Health and Safety.



3. Occupational health checkups are provided for employees in positions exposed to occupational hazards. These examinations are conducted prior to job placement, during employment, and upon resignation. Employees with abnormal results undergo timely re-examinations and, if necessary, are reassigned from hazardous positions, in accordance with the SG-EICC-032 Management Procedures Governing Occupational Health Surveillance.



4. Personal protective equipment (PPE), including safety shoes, protective gloves, and masks, is regularly distributed to employees in positions exposed to occupational hazards in compliance with the SG-G-036 Management Procedures Governing the Use of Personal Protective Equipment.



5. Occupational safety and health training is provided to all employees to enhance safety awareness and foster a culture of workplace safety and well-being. Training is conducted prior to job assignment and during employment, in accordance with the SG-OP-005 Management Procedures Governing Occupational Safety Education and Training.

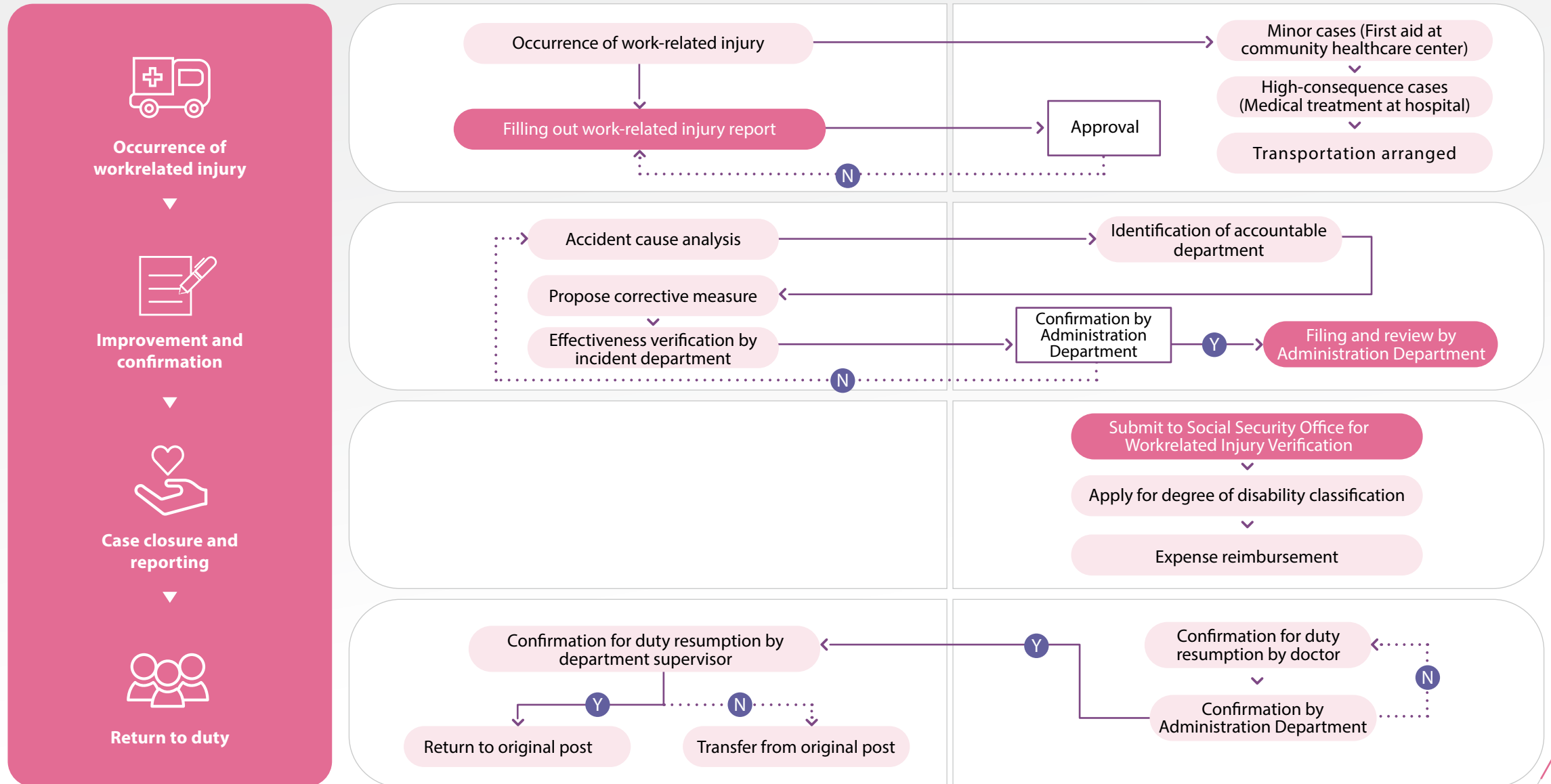
5.3.2 Occupational Safety and Health Management System

Longwell complies with all applicable local legal requirements and is actively enhancing workplace safety and health. Each factory site has independently implemented the occupational safety and health management system. Longwell Electronics (Shenzhen factory) first obtained OHSAS 18001 certification on July 5, 2012, and successfully transitioned to ISO 45001 certification in July 2020. The Occupational Health and Safety Management System applies to all workers at the Shenzhen factory, including both regular employees and non-employee contract personnel.

5.3.3 Hazard Identification, Risk Assessment, and Incident

Longwell Electronics (Shenzhen factory) has established the Management Procedures Governing Occupational Safety and Health Hazard Identification and Risk Assessment to ensure the effective implementation of hazard identification and risk assessment processes. This management system requires responsible personnel from relevant departments to identify and register occupational safety and health hazards associated with the Company's activities, facilities, processes, and services, including those involving suppliers, subcontractors, and contractors. Identified hazards must be documented in the Major Occupational Safety and Health Factors Control Table. This table outlines sources of risk in each operational process, including energy use, raw materials, machinery and equipment, unsafe behaviors, and unsafe environments. It also addresses risks coming from nearby or external activities that may affect the health and safety of individuals within the workplace. Hazard identification takes into account both the safety risks faced by workers in routine operations and those resulting from operational changes. Items assessed as high risk must be reviewed and approved by the Occupational Safety and Health Committee. Upon approval, corresponding safety and health objectives and initiatives are developed and assigned to responsible units for implementation. The outcomes are monitored and reported to the Occupational Safety and Health Committee on a quarterly basis.

The Company has established the Operational Procedures Governing Work-related Injury Management to ensure thorough investigation and management of accidents. This includes documenting near-miss incidents and implementing policies that empower workers to leave any work conditions they believe may cause injury or ill health. In the event of any work-related injury, the notification and corrective action process are initiated with the procedures outlined below:



5.3.4 Occupational Accident Statistical Analysis

The table below contains the statistical analysis of work-related injuries and work-related illnesses. No fatal work-related injuries or illnesses were recorded throughout 2025. The primary types of work-related injuries at the Shenzhen factory included machinery-related injuries, tool-related cuts, and falls. The Company remains committed to reducing the occurrence of occupational accidents through effective hazard identification, continuous improvement of the on-site environment, and the provision of ongoing safety training sessions.

Statistics on Work-related Injuries and Ill Health -- Employee

Statistical data/Year		2023	2024	2025
Total hours worked (Note 1)		3,980,102	3,730,472	4,580,075
Fatalities as a result of work-related injury (Note 1)	Headcount	0	0	0
	Percentage	0	0	0
High-consequence work-related injury (Note 2)	Headcount	0	0	0
	Percentage	0	0	0
Recordable work-related injury (Note 3)	Headcount	2	7	5
	Percentage	0.10	0.38	0.22
Work-related ill health	Headcount	0	0	0
	Percentage	0	0	0
Recordable work-related ill health (Note 3)	Headcount	0	0	0
	Percentage	0	0	0

Statistics on Work-related Injuries and Ill Health – Non-employee Dispatched Personnel

Statistical data/Year		2023	2024	2025
Total hours worked (Note 1)		571,174	1,258,757	362,661
Fatalities as a result of work-related injury (Note 1)	Headcount	0	0	0
	Percentage	0	0	0
High-consequence work-related injury (Note 2)	Headcount	0	0	0
	Percentage	0	0	0
Recordable work-related injury (Note 3)	Headcount	3	3	0
	Percentage	1.05	0.48	0
Work-related ill health	Headcount	0	0	0
	Percentage	0	0	0
Recordable work-related ill health (Note 3)	Headcount	0	0	0
	Percentage	0	0	0

Note 1: Percentages are calculated based on every 200,000 total hours worked.

Note 2: High-consequence work-related injury: Work-related injury that results in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months, excluding fatalities.

Note 3: The scope of statistics for the total hours worked data covers only Longwell Electronics (Shenzhen factory).

Note 4: Recordable work-related injury or ill health: work-related injury or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.

Note 5: The accident rate of recordable work-related injuries is calculated as: (Number of recordable work-related injuries * 200,000) / Total hours worked.

Statistics on Work-related Injury by Type -- Employee / Non-employee

Type/Year		2023	2024	2025	Hazards and Corrective Measures
Types of occupational accidents	Crush injury	1	6	3	Crush injuries occurred during operations. All incidents were primarily caused by workers taking shortcuts for convenience. Fortunately, no major injuries were sustained. In response, safety training has been reinforced, and workers have been repeatedly reminded not to prioritize convenience over safety. Efforts are being made to correct unsafe mindsets and prevent recurrence of similar incidents.
	Cut	3	1	0	No occurrences of such incidents were recorded in 2025.
	Fall injury	1	2	0	No occurrences of such incidents were recorded in 2025.
	Sprain	0	1	2	Foot sprains occurred during operations. Additional safety training will be provided to raise awareness of potential hazards during such tasks and to prevent similar incidents in the future.

Note: No work-related illnesses have been recorded in recent years; therefore, such cases are not included in the occupational accident statistical analysis.

5.3.5 Promotion of a Healthy Workplace

Longwell fully complies with international labor conventions, including the Responsible Business Alliance (RBA) Code of Conduct, the International Labour Organization (ILO) Convention, as well as applicable government regulations. The Company remains committed to sustaining a balance between work and personal life while pursuing sustainable business development and creating a positive and fulfilling workplace. In addition to statutory leave entitlements, Longwell offers employee benefits that exceed legal requirements and maintains a safe and healthy work environment. The Company regularly conducts health education campaigns, provides preventive care consultations, and offers routine health examinations for employees. Performance evaluations are carried out periodically in a fair and objective manner, forming the basis for promotions, bonuses, and compensation policies. These efforts are designed to boost employee morale and establish a respectful, inclusive, and supportive workplace culture.

Health Management

The Shenzhen factory does not currently have an on-site medical specialist. Emergency medical supplies are only available in the manufacturing area and plant affairs management units.

In 2025, a total of 1,107 pre-employment medical checkups were conducted for new recruits, with all associated costs covered by the Company. These included individuals requiring re-examinations after abnormal results to obtain a health certificate.

Additional occupational health checkups are provided for employees in positions exposed to noise and similar occupational hazards. A total of 350 such checkups were conducted throughout 2025. This includes those who completed re-examinations and obtained an Occupational Health Check Report. In the event of any abnormalities identified, the Company takes timely actions to ensure that employees’ working environment comply with applicable standards. No occurrences of work-related ill health or suspected work-related ill health were recorded.

The Shenzhen factory has established green channels with the local Tangxiachong Community Healthcare Center, located approximately three minutes away, and Songgang People’s Hospital, located approximately ten minutes away, ensuring that employees receive prompt and nearby medical treatment in the event of any medical emergency.

5.3.6 Occupational Safety and Health Training

The Shenzhen factory complies with legal requirements by ensuring that all workers have a thorough understanding on regulations related to occupational safety and health, and by enhancing their awareness of personal safety and hygiene. Occupational Safety and Health-related training sessions are conducted regularly to strengthen all employees' recognition of and compliance with the Company's safety and health management culture.

Emergency response

- Longwell operates as an office-based facility and regularly conducts fire safety inspections and building safety checks to ensure a safe working environment for its employees.
- Longwell Electronics (Shenzhen factory) has established an Emergency Response Plan (Safety Production Accident Emergency Plan), supported by an Emergency Response Command Center and a designated Emergency Response Team which manages emergency situations promptly. Emergency response training and fire drills are conducted on a semi-annual basis. New recruits receive hands-on training with fire extinguishers, and simulation exercises are conducted by the emergency response training unit to enhance employees' emergency response capabilities and safety management skills. These measures are designed to ensure timely containment of accidents and minimize the impact and harm caused by emergencies.
- The Company coordinates with the local fire department to provide employees with training in fire evacuation and first aid.

Conducting roll call at designated assembly points and practicing emergency excavation procedures during fire drills



Across the entire factory/facility in 2025

A total of eight internal training sessions were conducted, with a cumulative attendance of 5,753 participants and a total of 11,506 training hours.

A total of three external training sessions were conducted, with a cumulative attendance of nine participants and a total of 200 training hours.

Internal Occupational Safety and Health Training Sessions for the Year 2025

No.	Course	Headcount	Course hours	Cumulative hours
1	Basic ISO45001 knowledge training	1,442	2	2,884
2	Basic RBA knowledge training	1,127	2	2,254
3	Personal protective equipment (PPE) knowledge training	1,130	2	2,260
4	Safety production in workshop training	934	2	1,868
5	Safety operation for welding operator knowledge training	6	2	12
6	Fire safety knowledge training	1,105	2	2,210
7	Practical electrical knowledge training	6	2	12
8	Training on the Road Traffic Safety Law of the P.R.C.	3	2	6
Subtotal		5,753		11,506

External Occupational Safety and Health Training Sessions for the Year 2025

No.	Course	Headcount	Course hours	Cumulative hours
1	Low voltage electrical operations training	3	8	24
2	Forklift operator certification training	4	40	160
3	Occupational hygiene management personnel training	2	8	16
Subtotal		9		200

5.3.7 Preventive Measures for Occupational Safety and Health Risks

The Shenzhen factory remains committed to safeguarding employees' safety and health. It maintains Safety Data Sheet (SDS) for all chemical substances used in the manufacturing, enabling workers to understand and prevent potential hazards. Warning signs are posted at workstations exposed to elevated noise levels or at risk of crush injuries. Additionally, the factory provides employees with earplugs and other protective equipment. On-site supervisors conduct periodic inspections and actively monitor the proper use of personal protective equipment to ensure a safe working environment.

Contracting operations management is governed in compliance with the Occupational Safety and Health Act, under which the Company has established the Procedures Governing Contractor Worksite Management. These guidelines require contractors to fully comply with regulatory requirements related to labor protection, environmental protection, and other applicable government-issued laws and regulations. This approach is intended to ensure the safety and health of both Company personnel and contractor workers, while minimizing environmental impacts.



Control Measures for Major Occupational Safety and Health Risks

No	Subject/Location	Risk factor	Source of risk	Existing mitigation measures	Additional measures
1	All areas of the facility	Coronavirus pandemic	Virus hazard	Use of face mask, Frequent handwashing, Provision of epidemic prevention supplies, Medical monitoring	
2	Chemical storage facility	Impact on operator health	Volatilization of harmful chemicals	Installation of explosion proof air conditioners and exhaust fans	
3		Combustible gas explosion			
4	Ink tuning operations for AC/DC cables	Inhalation of toxic gases			Installation of exhaust fans/Use of PPE such as face mask and industrial safety gloves
5	Quality assurance laboratory	Radiation	Operation of radiological equipment	Use of PPE, Regular health checkups	Third-party inspection
6	Manufacturing of AC/DC cables	Noise hazard	Operation of stranding machine	Operation of stranding machine	
7		Crush injury	Exposed gears of extruder	Exposed gears of extruder	
8		Noise hazard	Operation of extruder	Operation of extruder	
9			Operation of insulation machine		
10			Operation of weaving machine		
11	Manufacturing of AC/DC	Toxic gases emissions from PVC	Operation of molding machine	General exhaust ventilation, Use of PPE, Regular health checkups	Third-party inspection
12		Potential fire hazard or explosion	Use of hazardous chemicals	Use of PPE/Proper operation	
13		Ozone	Operation of laser marking machine	Use of PPE, Regular health checkups	
14		Noise hazard	Ultrasonic die casting	Use of earplugs/Installation of protective covers/Regular health checkups	
15	Manufacturing of AC/DC-Welding operations	Hazard of tin fume	Welding operation	Local exhaust ventilation, Use of face mask	Environmentally friendly exhaust gas treatment facility
16		Thermal hazard	Burns from soldering furnace	Use of face mask/Environmentally friendly smoke duct exhaust fan	
17		Burn/Thermal radiation	Thermal hazard of soldering furnace	Ventilative cooling/Use of PPE/Reducing exposure time	Regular health checkups

No	Subject/Location	Risk factor	Source of risk	Existing mitigation measures	Additional measures
18	Mechanical and electrical room operations	Noise hazard	Operation of cutting machine	Use of earplugs/Installation of protective covers/Regular health checkups	
19	Mechanical and electrical room - Oil storage tank	Potential fire hazard	Oil storage in storage tank	Installation of lightning arresters, regular inspections, strict prohibition of open flames and smoking	
20			Loading and unloading procedures of diesel	Strictly require suppliers and personnel to operate in compliance with established regulations	
21	Mechanical and electrical room	Noise hazard	Noise emissions from air compressor	Use of earplugs/Installation of protective covers/Regular health checkups	
22	Energy use	Personnel injuries and fatalities/ Property damage	Fire caused by cable aging/short circuit	1. Conducted comprehensive electrical inspections of the entire facility, with follow-up inspections scheduled every two years. 2. Avoid overloading electrical circuits.	

5.4 Community Engagement

Recognizing its role within broader society, Longwell fully acknowledges its interdependent relationship with investors, employees, local communities, and other stakeholders. The Company actively leverages its influence to fulfill its corporate social responsibility, setting a positive example for others. The Company ensures that resources are directed to those most in need and allocated effectively through direct partnerships with local organizations, with the shared objective of building a better society.

In 2025, Longwell continued our sponsorship of the Vox Nativa Association with a contribution of NT\$ 100,000. In addition, the Company sponsored the the Mennonite Social Welfare Foundation with a contribution of NT\$ 200,000 and the Pingtung Christian Hospital with a contribution of NT\$ 100,000.



06

Appendices

Appendix 1: GRI Content Index

Appendix 2: SASB Standards - Electrical & Electronic Equipment

Appendix 3: Sustainability Disclosure Indicators - Electronic Parts/
Components Industry

Appendix 4: Climate-Related Information of TPEX Listed Company

Appendix 5: Assurance Opinion Statement



VI. Appendices

Appendix 1: GRI Content Index

Statement of use	Longwell Company has reported in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	The Company is listed under the industry category of Electrical Equipment & Parts on the TPEx, for which no applicable GRI Sector Standards have been established to date.
Material topic(s)	★ indicates material topics.

Topic	Disclosure	Description	Location	Page number	Reason for omission/ Required explanation
GRI 2: General Disclosures 2021					
The organization and its reporting practices	2-1	Organizational details	2.1 Company Overview	20	
	2-2	Entities included in the organization's sustainability reporting	Editorial Policy	04	
	2-3	Reporting period, frequency and contact point	Editorial Policy	04	
	2-4	Restatements of information	Editorial Policy	04	
	2-5	External assurance	Editorial Policy	04	
Activities and workers	2-6	Activities, value chain and other business relationship	2.1 Company Overview	20	
	2-7	Employees	5.1 Employment Overview	75	
	2-8	Workers who are not employees	5.1 Employment Overview	75	
Governance	2-9	Governance structure and composition	3.1 Governance Practices	27	
	2-10	Nomination and selection of the highest governance body	3.1 Governance Practices	27	
	2-11	Chair of the highest governance body	3.1 Governance Practices	27	
	2-12	Role of the highest governance body in overseeing the management of impacts	3.1 Governance Practices	27	

Governance	2-13	Delegation of responsibility for managing impacts	3.1 Governance Practices 3.2 Risk Management	27 34	
	2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Development Committee	08	
	2-15	Conflicts of interest	3.1 Governance Practices	27	
	2-16	Communication of critical concerns	3.1 Governance Practices	27	
	2-17	Collective knowledge of the highest governance body	3.1 Governance Practices	27	
	2-18	Evaluation of the performance of the highest governance body	3.1 Governance Practices	27	
	2-19	Remuneration policies	3.1 Governance Practices	27	
	2-20	Process to determine remuneration	3.1 Governance Practices	27	
	2-21	Annual total compensation ratio	--	--	Highest annual total compensation is confidential.
Strategy, policies and practices	2-22	Statement on sustainable development strategy	Message from the Chairman	02	
	2-23	Policy commitments	3.1.3 Ethics and Integrity	32	
	2-24	Embedding policy commitments	3.1.3 Ethics and Integrity	32	
	2-25	Processes to remediate negative impacts	3.1.3 Ethics and Integrity	32	
	2-26	Mechanisms for seeking advice and raising concerns	3.1.3 Ethics and Integrity	32	
	2-27	Compliance with laws and regulations	3.3 Legal and Regulatory Compliance IV. Environmental Sustainability	38 49	
	2-28	Membership associations	2.3 Participation in Associations	25	
Stakeholder engagement	2-29	Approach to stakeholder engagement	1.3 Stakeholder Engagement and Topics of Concern	10	

Stakeholder engagement	2-30	Collective bargaining agreements	5.2.3 Labor-Management Communication	88	No collective bargaining agreement has been signed due to the absence of an established labor union in Taiwan.
GRI 3: Material Topics 2021					
Disclosures on material topics	3-1	Process to determine material topics	1.4 Identification of Material Topics	12	
	3-2	Lists of material topics	1.4 Identification of Material Topics	12	
Economy					
★ Economic performance (Operational performance)					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.4 Operational Performance	38	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	3.4 Operational Performance	38	
	201-2	Financial implications and other risks and opportunities due to climate change	4.3 Climate-related Financial Disclosures	60	
	201-3	Defined benefit plan obligations and other retirement plans	5.2.1 Compensation and Benefits	80	
Market presence					
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.2.1 Compensation and Benefits	80	
★ Procurement practices (Sustainable supply chain management)					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.6 Supply Chain Management	70	

GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	4.6 Supply Chain Management	70	
Anti-corruption (Ethical corporate management)					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.1.3 Ethics and Integrity	32	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	3.1.3 Ethics and Integrity	32	
	205-2	Communication and training about anti-corruption policies and procedures	3.1.3 Ethics and Integrity	32	
	205-3	Confirmed incidents of corruption and actions taken	3.1.3 Ethics and Integrity	32	
Environment					
Energy management					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.1 Energy Resources Management	52	
	302-3	Energy intensity	4.1 Energy Resources Management	52	
	302-4	Reduction of energy consumption	4.1 Energy Resources Management	52	
Water and effluents					
GRI 303: Water and Effluents 2018 Topic management disclosures	303-1	Interactions with water as a shared resource	4.4 Water Resources Management	65	
	303-2	Management of water discharge-related impacts	4.4 Water Resources Management	65	
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	4.4 Water Resources Management	65	
	303-4	Water discharge	4.4 Water Resources Management	65	
	303-5	Water consumption	4.4 Water Resources Management	65	

★ Emissions (GHG management)

GRI 3: Material Topics 2021	3-3	Management of material topics	4.2 Greenhouse Gas Management	57	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.2 Greenhouse Gas Management	57	
	305-2	Energy indirect (Scope 2) GHG emissions	4.2 Greenhouse Gas Management	57	
	305-3	Other indirect (Scope 3) GHG emissions	-	-	The information is currently incomplete and is expected to be disclosed in the following year.
	305-4	GHG emissions intensity	4.2 Greenhouse Gas Management	57	
	305-5	Reduction of GHG emissions	4.2 Greenhouse Gas Management	57	
GRI 305: Emissions 2016	305-6	Emissions of ozone-depleting substances (ODS)	4.2 Greenhouse Gas Management	57	Not applicable, as the Company does not produce any related substances, as confirmed by the emission inventory.
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.2 Greenhouse Gas Management	57	Not applicable, as the Company does not produce any related substances, as confirmed by the emission inventory.

Waste

GRI 306: Waste 2020 Topic management disclosures	306-1	Waste generation and significant waste-related impacts	4.5 Waste Management	67	
	306-2	Management of significant waste-related impacts	4.5 Waste Management	67	
GRI 306: Waste 2020	306-3	Waste generated	4.5 Waste Management	67	
	306-4	Waste diverted from disposal	4.5 Waste Management	67	
	306-5	Waste directed to disposal	4.5 Waste Management	67	

★ Supplier environmental assessment (Sustainable supply chain management)

GRI 3: Material Topics 2021	3-3	Management of material topics	4.6 Supply Chain Management	70	
GRI 308 : Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.6 Supply Chain Management	70	
	308-2	Negative environmental impacts in the supply chain and actions	4.6 Supply Chain Management	70	

People (including human rights)

★ Employment

GRI 3: Material Topics 2021	3-3	Management of material topics	5.2.1 Compensation and Benefits	80	
GRI 401: Employment 2016	401-1	New employee hires an employee turnover	5.1.2 Employment Statistics	76	
	401-2	Benefits provided to full time employees that are not	5.2.1 Compensation and Benefits	80	
	401-3	Parental leave	5.2.1 Compensation and Benefits	80	
GRI 401: Employment 2016	Compensation	Descriptions including the number of full-time employees who are not in a managerial position, the average and medium of the salaries of the full-time employees who are not in a managerial position, and the difference of the three figures from the previous year shall be disclosed.	5.2.1 Compensation and Benefits	80	

Labor/management relations

GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.2.3 Labor-Management Communication	88	
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Occupational health and safety

GRI 403: Occupational Health and Safety 2018 Topic management disclosures	403-1	Occupational health and safety management system	5.3.2 Occupational Safety and Health Management System	91	
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GRI 403: Occupational Health and Safety 2018 Topic management disclosures	403-2	Hazard identification, risk assessment, and incident investigation	5.3.3 Hazard Identification, Risk Assessment, and Incident Investigation	91	
	403-3	Occupational health services	5.3.5 Promotion of a Healthy Workplace	94	
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3.1 Worker Participation, Consultation, and Communication	91	
	403-5	Worker training on occupational health and safety	5.3.6 Occupational Safety and Health Training	95	
GRI 403: Occupational Health and Safety 2018 Topic management disclosures	403-6	Promotion of worker health	5.3.5 Promotion of a Healthy Workplace	94	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3.5 Promotion of a Healthy Workplace	94	
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	5.3.4 Occupational Accident Statistical Analysis	93	
	403-9	Work-related injuries	5.3.4 Occupational Accident Statistical Analysis	93	
	403-10	Work-related ill health	5.3.4 Occupational Accident Statistical Analysis	93	
★ Training and education (Training and education)					
GRI 3: Material Topics 2021	3-3	Management of material topics	5.2.2 Talent Development	85	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.2.2 Talent Development	85	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.2.2 Talent Development	85	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.2.1 Compensation and Benefits	80	

Diversity and equal opportunity

GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3.1.1 Board of Directors 5.1.2 Employment Statistics	28 76	
	405-2	Ratio of basic salary and remuneration of women to men	5.2.1 Compensation and Benefits	80	

Non-discrimination

GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.1.1 Human Rights Protection	75	
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Freedom of association and collective bargaining

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	5.1.1 Human Rights Protection	75	
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Child labor

GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	5.1.1 Human Rights Protection	75	
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Forced or compulsory labor

GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.1.1 Human Rights Protection	75	
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★ Supplier social assessment (Sustainable supply chain management)

GRI 3: Material Topics 2021	3-3	Management of material topics	4.6 Supply Chain Management	70	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	4.6 Supply Chain Management	70	
	414-2	Negative social impacts in the supply chain and actions taken	4.6 Supply Chain Management	70	

★ Customer health and safety (Product quality and safety)

GRI 3: Material Topics 2021	3-3	Management of material topics	3.5.2 Product Quality	42	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.5.2 Product Quality	42	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.5.2 Product Quality	42	

★ Marketing and labeling (Product quality and safety)

GRI 3: Material Topics 2021	3-3	Management of material topics	3.5.2 Product Quality	42	
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	3.5.2 Product Quality	42	
	417-2	Incidents of non-compliance concerning product and service informations and labeling	3.5.2 Product Quality	42	
	417-3	Incidents of non-compliance concerning marketing communications	3.5.2 Product Quality	42	

★ Customer Privacy

GRI 3: Material Topics 2021	3-3	Management of material topics	3.6 Information Security Protection	47	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.6 Information Security Protection	47	

Self-defined Topic

★ Management of raw materials

GRI 3: Material Topics 2021	3-3	Management of material topics	4.6 Supply Chain Management	70	
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Self-defined Material Topics	Self-defined	Products free of Substance of Very High Concern (SVHC) specified under the REACH Regulation and compliance with the EU RoHS Directive	4.6 Supply Chain Management	70	
★ Innovation and research & development					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.5.1 Innovation and Research & Development	41	
Self-defined Material Topics	Self-defined	Proportion of green product sales in total revenue	3.5.1 Innovation and Research & Development	41	
★ Customer relationship management					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.5.3 Customer Relations	45	
Self-defined Material Topics	Self-defined	Average customer satisfaction score	3.5.3 Customer Relations	45	
★ Information security					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.6 Information Security Protection	47	
Self-defined Material Topics	Self-defined	No occurrence of cybersecurity incidents or customer complaints in relation to data breaches	3.6 Information Security Protection	47	

Appendix 2: SASB Standards - Electrical & Electronic Equipment

Topic	Code	Accounting Metric	Unit of Measure	Content of Disclosure	Location
Energy Management	RT-EE-130a.1	(1) Energy consumption (2) Percentage grid electricity (3) Percentage renewable	Gigajoules (GJ), Percentage (%)	(1) 71,612.08 (2) 98.40% (3) 0	4.1 Energy Resources Management
Hazardous Materials Management	RT-EE-150a.1	(1) Amount of hazardous waste generated (2) Percentage recycled	Tons (t), Percentage (%)	(1) 0.980 (2) 18.4%	4.5 Waste Management
	RT-EE-150a.2	(1) Number of reportable spills, and (2) Quantity recovered	Number, Kilograms (kg)	(1) 0 (2) 0	
Product Safety	RT-EE-250a.1	(1) Number of recalls, and (2) Total units recalled	Number	0	3.5.2 Product Quality
	RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety	Reporting currency	0	
Product Lifecycle Management	RT-EE-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Percentage by revenue (%)	0%, as the product does not contain such hazardous substances.	None
	RT-EE-410a.2	Percentage of eligible products by revenue meeting ENERGY STAR® criteria	Percentage by revenue (%)	0%	
	RT-EE-410a.3	Revenue from renewable energy-related and energy efficiency-related products	Reporting currency	0	
Material Sourcing	RT-EE-440a.1	Discussion of the management of risks associated with the use of critical materials	n/a	4.6 Supply Chain Management	4.6 Supply Chain Management

Topic	Code	Accounting Metric	Unit of Measure	Content of Disclosure	Location
Business Ethics	RT-EE-510a.1	Description of policies and practices for prevention of: 1. Corruption and bribery, and 2. Anti-competitive behavior	n/a	3.1.3 Ethics and Integrity	3.1.3 Ethics and Integrity
	RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Reporting currency	0	3.1.3 Ethics and Integrity
	RT-EE-510a.3	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Reporting currency	0	3.1.3 Ethics and Integrity

Activity metrics

	Code	Activity Metric	Unit of Measure	Content of Disclosure	Location
	RT-EE-000.A	Number of units produced by product category	Number	Longwell Electronics (Shenzhen factory) Power cord sets: 133,586 KPCS Charger adapters: 4,665 KPCS Signal cable assemblies: 4,095 KPCS Other: 4,732 TON Other: 23,557 KPCS Other 171,682 KM	None
	RT-EE-000.B	Number of employees	Number	1,584	5.1.2 Employment Statistics

Appendix 3: Sustainability Disclosure Indicators - Electronic Parts/Components Industry

No	Indicator	Indicator Type	Annual Disclosure	Unit	Remarks
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	(1) 71,612.08 (2) 98.40% (3) 0	Gigajoules (GJ), percentage (%)	
2	Total water withdrawn, total water consumption	Quantitative	Water withdrawn: 180.855 Water consumption: 0	Thousand cubic meters (1,000m ³)	
3	Total hazardous waste generated and percentage recycled	Quantitative	(1) 0.980 (2) 18.4%	Metric tons (t), percentage (%)	
4	Types of, number of employees in and rate of occupational accidents	Quantitative	Crush injury, sprain 5 individuals 0.22	Quantity, percentage (%)	
5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled (Note 1)	Quantitative	Not applicable, as the Company's manufacturing process does not generate any waste related to electronic parts or components.	Metric tons (t), percentage (%)	
6	Description of the management of risks associated with the use of critical materials	Qualitative description	No critical raw materials have been identified as having supply risk, as the Company's primary raw materials are copper and plastics, which are not among the rare metals defined by SASB, namely cobalt, gallium, graphite, tantalum, and palladium.	n/a	
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	NT\$ 0	Reporting currency	
8	Production by product category	Quantitative	Power cord sets: 133,586 KPCS Charger adapters: 4,665 KPCS Signal cable assemblies: 4,095 KPCS Other: 4,732 TON Other: 23,557 KPCS Other 171,682 KM	Varies by product category	

Note 1: Descriptions including the sale of scraps and the recycling and processing of waste shall be provided.

Appendix 4: Climate-Related Information of TPEX Listed Company

Item	Implementation Status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Company established the Sustainable Development Committee, approved by the Board of Directors on June 21, 2024, as the highest governing body for climate-related management. The Committee includes three directors, led by the Chairman, and a senior executive designated as the Chief Sustainability Officer (CSO) to ensure effective implementation of sustainability initiatives and the advancement of the Company's sustainability policies. The Sustainability Promotion Team identifies material climate-related risks and opportunities that may affect the Company in accordance with the Task Force on Climate-Related Financial Disclosures (TCFD) framework and regularly reports corresponding response measures and outcomes to both the Sustainable Development Committee and the Board of Directors.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	In response to the potential impact of climate-related risks, the Company, through the Sustainability Promotion Team, has identified material climate-related risks and opportunities that may impact the Company, including the following: Transition risk: Enhanced emissions reporting obligations Physical risk: Increased severity and frequency of extreme weather events such as cyclones and floods Opportunity: Advancement of resource recycling and reuse initiatives The Company has integrated climate-related factors into both its short-term and medium- to long-term strategic planning, with the objectives of ensuring operational resilience and long-term sustainability.
3. Describe the financial impact of extreme weather events and transformative actions.	Extreme weather events may disrupt product lines and supply chains. In response, the Company has adopted a transformative strategy that includes diversifying manufacturing facilities to reduce dependence on a single site, strengthening GHG emissions regulation and reduction, advancing low-carbon product development and manufacturing processes, and enhancing energy efficiency technologies, all designed to mitigate long-term financial risks.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Sustainability Promotion Team identifies potential climate-related risks that may impact the Company, formulates corresponding mitigation strategies, and regularly reports on these measures to both the Sustainable Development Committee and the Board of Directors.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company referred to the 2°C Scenario (2DS) during discussion in the Sustainable Development Committee meetings and utilized tools provided by the Taiwan Climate Change Projection and Information Platform (TCCIP) to assess climate-related physical risks. Following this assessment, the Company adopted 2DS/RCP2.6 Scenario as the basis for evaluating climate-related risks. Guided by this scenario, the Company has outlined the risks and opportunities associated with physical risks and legal transition risks.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Please refer to Section 4.3: Climate-related Financial Disclosures of this Report for the management plans formulated in response to the climate-related risks identified by the Sustainability Promotion Team that may impact the Company.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company has not yet implemented internal carbon pricing.

Item	Implementation Status
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Target: The parent company is scheduled to complete GHG emissions inventories for Scope 1, Scope 2, and Scope 3 in 2025, with third-party assurance to be completed. The Company has not yet implemented carbon offset mechanisms or the use of renewable energy certificates (RECs).
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	Please refer to the table below.

1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

Company	2024 (ton CO ₂ e)		2025 (ton CO ₂ e)	
	Scope 1	Scope 2	Scope 1	Scope 2
Longwell	33.68	92.33	36.00	97.70
Subtotal	126.01		133.70	
Longwell Electronics (Shenzhen factory)	130.98	19,058.61	65.78	18,378.95
Subtotal	19,189.59		18,444.73	
Total	164.66	19,150.94	101.78	18,476.65
	0.85%	99.15%	0.55%	99.45%
	19,315.60		18,578.43	
Revenue (Note 1)	8,315		10,349	
Intensity (Note 2)	2.32		1.80	

(Note 1) Unit: NTD million. Revenue figures include contribution from Longwell (Headquarters) and Longwell Electronics (Shenzhen factory).

(Note 2) Intensity = ton CO₂e/NTD million

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

The GHG emissions data for the year 2024 from Longwell Electronics (Shenzhen factory) has been externally audited by China Classification Society Certification Co., Ltd. (CCSC), while data for the year 2025 has been subjected solely to internal audit, with third-party audit remains pending.

The GHG emissions data for the year 2024 from Longwell (Headquarters) has been internally audited by the Company, while data for the year 2025 has been externally audited by ARES International Certification Co., Ltd. in accordance with the ISO 14064-3: 2019 standards. The assurance opinion provided reasonable assurance for both Scope 1 and Scope 2 emissions.

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

Relevant information will be disclosed once the Company's base year (Note) has been determined.

(Note): According to Note 2 of Table 2-2-3 Climate-Related Information of TWSE/TPEX Listed Company, "The base year shall be the fiscal year in which the greenhouse gas inventory is completed based on the consolidated financial reporting boundary. (Omitted)" The entities included in the Company's consolidated financial statements for the year 2025 have not yet been fully incorporated into the greenhouse gas inventory boundary.

Baseline Year and Reduction Targets

The Group designates 2026 as the common baseline year for environmental performance improvement and has established the following quantitative reduction targets for key environmental indicators:

- Scope 1 and Scope 2 greenhouse gas emissions: A year-over-year 1% reduction beginning from 2027.
- Purchase electricity consumption: Continuous implementation of energy conservation initiatives to reduce energy consumption.
- Water consumption: A 1% reduction by 2030 compared with the baseline year.
- Waste generation: A 1% reduction by 2030 compared with the baseline year.

Continuous efforts focused on effective energy management, water efficiency improvement, waste recycling, and process optimization will be made to achieve the above targets, thereby progressively advancing the Group's environmental management vision.

Note: According to Note 2 of Table 2-2-3 Climate-Related Information of TWSE/TPEX Listed Company,

"The base year shall be the fiscal year in which the greenhouse gas inventory is completed based on the consolidated financial reporting boundary. For example, under the order issued under Article 10, paragraph 2 of the Regulations, a company with capital of NT\$10 billion shall complete the inventory for its fiscal 2024 annual consolidated financial report in 2025, so the base year will be 2024. If a company has disclosed its inventory in its consolidated financial report in an earlier year, it may take the earlier fiscal year as its base year. Also, the data for the base year may be calculated based on a single fiscal year or the average of multiple fiscal years."

Appendix 5: Assurance Opinion Statement



Independent Assurance Statement Based on 2025 Sustainability Report of LONGWELL COMPANY

Statement No.: 2606009

LONGWELL COMPANY (hereinafter referred to as LONGWELL) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2025 sustainability report, GREAT has no financial relationship with LONGWELL.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant LONGWELL's Sustainability Report, and not for other purposes. Except for the Statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this Statement.

This Statement is based on the conclusions made by the relevant information verification provided by LONGWELL to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this Statement or related matters will be answered by LONGWELL.

The Scope of Assurance

The verification scope of LONGWELL and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of LONGWELL from January 1, 2025 to December 31, 2025;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of LONGWELL 's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report.
- This Statement is made in Chinese and translated into English for reference.

Verification Opinion

We summarize the content of LONGWELL's sustainability report, and provide a fair standpoint of LONGWELL 's related operations and performance. We believe that the specific performance indicators of LONGWELL in 2025, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate LONGWELL's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by LONGWELL is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

Verification method

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to LONGWELL 's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of LONGWELL about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of LONGWELL on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

Conclusion

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

- Inclusivity

LONGWELL has established a process of cooperation with major stakeholders, including shareholders, customers, suppliers, and employees, etc., and will launch a series of stakeholder activities in 2025, involving environment, society and economy, a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of LONGWELL.



- Materiality

The report has stated that LONGWELL focuses on environment, society and economy topics, and identified 10 major topics including product quality and safety, operating performance, supply chain sustainable management, R&D innovation, customer relation management, information security, raw material management, honest business, salary and benefits, and greenhouse gas management, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of LONGWELL.

- Responsiveness

LONGWELL responds to requests and opinions from stakeholders. Implementation methods include shareholders meetings, public information monitoring station, company website, corporate briefings, business visits, customer meetings/audit feedback/self-management performance feedback, supplier evaluation/meetings, labor-management meetings, welfare committee meetings, employee training/feedback box, phone calls and email, etc., those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of LONGWELL.

- Impact

LONGWELL has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. LONGWELL has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of LONGWELL.

-GRI Guidelines

LONGWELL provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers LONGWELL 's social responsibility and sustainability themes.

Assurance level

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

Responsibility

The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of LONGWELL. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide a Statement for the stakeholders.

Ability and Independence

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team JUNE 22, 2026,

GREAT International Certification Co., Ltd.

Taiwan, Republic of China


Signed by General Manager W. J. Chan



OPINION STATEMENT



Greenhouse Gas Verification Opinion 2025 Greenhouse Gas Emissions Information

LONGWELL COMPANY

10F., No. 36, Section. 1, Chang'an East Road, Taipei City, Taiwan (R.O.C.)

Has completed the verification according to ISO 14064-3:2019 and meets
the following standard requirements

ISO 14064-1 : 2018

Direct emissions

36,0028 tonnes of CO₂e

Indirect emissions

239,451.2953 tonnes of CO₂e

Direct emissions and indirect emissions

239,487.298 tonnes of CO₂e

Opinion No.: ARES/TW/A2604731G

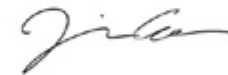
Date: 2026-04-30

Version: 01

The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise
the opinion is invalid.



Authorized by :



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