Sitronix Technology Corporation
Procedures for the Preparation and Assurance of Sustainability Reports

Approved by the Board of Directors on November 5, 2026

Article 1: Purpose and Legal Basis

To establish procedures for the preparation and assurance of its sustainability reports, the Company has adopted these Procedures in accordance with the Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and the "Directions for the Management of Sustainability Information Assurance Providers for TWSE/TPEx Listed Companies".

Article 2: Responsible Unit

The Executive Office of the Sustainable Development Committee is the unit responsible for the preparation and filing of sustainability reports. The responsible unit may update these Procedures and the sustainability report framework in accordance with external laws and regulations, operating rules and reporting standards.

Article 3: Reporting Standards

The responsible unit shall each year prepare the sustainability report for the preceding year in accordance with the Universal, Sector and Topic Standards issued by the Global Reporting Initiative (GRI), the standards of the Sustainability Accounting Standards Board (SASB), and the sustainability disclosure indicators of the competent authority, with climate-related information disclosed in a dedicated chapter, or with consideration given to other applicable standards issued in light of domestic and international sustainability reporting regulations/standards and industry characteristics, as well as sustainability disclosure trends.

Article 4: Topic Scope and Reporting Boundary

1. The report shall cover risk assessments relating to environmental, social and corporate governance matters, and shall establish relevant performance indicators to manage the material topics identified.
2. The report shall disclose the material topics and impacts relating to the economy, the environment and people (including their human rights) identified under the Company's reporting standards, together with the disclosure items and their reporting requirements, and may, with reference to the SASB Standards, disclose industry-specific indicator information and a content index mapping the SASB indicators to the report.
3. Where the competent authority for the industry or any other government agency has specific requirements regarding the topic scope and reporting boundary, disclosures shall be made in accordance with the regulations issued by such authority or agency.
4. The sustainability report shall disclose the average and median salaries of full-time employees who do not hold managerial positions, as well as the year-over-year changes in both figures.

Such information may be disclosed by way of an index referring to the information reporting website designated by the Company.

Article 5: Measurement and Disclosure Standards

Measurement and disclosure shall be made in accordance with standards that comply with the regulations of the competent authority for the industry. Where the competent authority has not issued applicable standards, measurement methods commonly used in practice or generally accepted internationally shall be adopted. For mandatory disclosure items prescribed by the competent authority, the Company shall verify, prior to the publication of the sustainability report, that they have been fully disclosed.

Article 6: Report Preparation and Assurance

1. The responsible unit shall set the schedule for preparing the report for the year and the contents of the chapters to be disclosed, and shall submit requests for report content to each business unit. The responsible unit shall then compile the first draft of the report, which, after review by each business unit, shall be submitted to the Chief Executive Officer for review to complete the internal review process.
2. The responsible unit shall disclose in the report a content index mapping the report contents to the GRI Standards, and shall indicate in the report whether each disclosure item has been subject to third-party assurance or verification.
3. The third-party assurance provider engaged shall comply with the “Directions for the Management of Sustainability Information Assurance Providers for TWSE/TPEx Listed Companies” issued by the Taiwan Stock Exchange.

Article 7: Filing of the Report

The electronic file of the report shall be posted on the Company’s website and filed with the designated online information reporting system before the deadline prescribed each year by the Taiwan Stock Exchange. Prior to filing, the responsible unit should submit the report to the Board of Directors for approval by resolution.

Article 8: Implementation and Amendment

These Procedures shall be implemented upon discussion and approval by the Board of Directors, and the same shall apply to any amendments.