

第一章 總則

1. 目的

- 1.1 為提升研華股份有限公司（以下稱本公司）對整體永續資訊品質之管理，降低誤述風險，並符合法令規定，本公司建立永續資訊管理內部控制制度，爰訂定永續資訊管理作業辦法（以下稱本辦法）。英文版本請見本文件第七頁。

2. 適用範圍與邊界

2.1 依據

本辦法遵循金融監督管理委員會頒布之「公開發行公司建立內部控制制度處理準則」及「上市公司編製與申報永續報告書作業辦法」等相關法令規定處理。

2.2 永續資訊範疇

係反映本公司永續活動和交易的資料或資訊，可分為環境、社會和治理等因應法令或自願性揭露之永續資訊，包括但不限於：年報與附表中之永續資訊、永續報告書、於本公司官方網頁揭露之永續資訊。

2.3 永續資訊與內部控制之邊界

本公司永續資訊邊界與一般合併財務報表相同的報導範圍，除非有特定要求遵循不同的報導範圍，將於揭露載體上附註說明。

第二章 永續資訊管理組織架構與職責

1. 董事會

本公司董事會為最高治理單位，負有監督職責並具備永續相關專業知識與資格。其職責包括以下

- 1) 透過核定、監督及分配足夠資源，確保永續資訊管理政策與營運策略目標方向一致。
- 2) 督導及確保永續資訊相關管理機制和內控設計允當及執行之有效。
- 3) 審議永續報告書及年報中永續相關揭露資訊，包括每年度核定永續報告書永續重大主題、利害關係人議和內容、採用之報導架構或準則。
- 4) 核定永續報告書及年報所需之獨立確信及第三方查證作業政策及被委任單位之適任性、規劃與執行進度。

5) 督導公司之薪酬政策須考量永續經營目標和指標，並和高階主管以及其他層級當責主管之薪酬有效連結。

董事會授權永續委員會督導部分永續專案之發展計畫和推動，授權薪酬委員會督導高階主管之薪酬政策以及和永續經營指標之連結。

董事會授權審計委員會督導永續資訊管理和內部控制相關事務及確認內部稽核人員之適任性。

2. ESG 企業永續發展辦公室(ESG 辦公室)

ESG 辦公室負責協調、執行及推動永續專案發展、和組織內外利害關係人進行宣導，建立永續資訊管理機制，及統籌永續資訊報導，包含但不限於：

- 2.1 規劃並執行年度重大永續議題鑑別及負責或協調各當責單位永續專案發展和推動。
- 2.2 對組織內成員(如員工、子公司、合資公司等)以及價值鏈重要成員(如供應商、客戶、合作夥伴)溝通永續經營政策，以及提供必要之教育訓練。
- 2.3 擬訂永續資訊管理作業辦法及建立永續資訊揭露之核准機制。
- 2.4 整合永續議題風險辨識和評估，並協調、規劃和進行相關風險管理作業；過程中會考量國內外新興趨勢、法令政策目標與永續準則發展與變動影響。
- 2.5 確保所揭露之永續資訊係經內部適當核准及外部必要查證和確信。第三方機構成員的適任性，須符合相關法令規範。
- 2.6 評估採納或適用永續報導架構或準則；應每年參考全球永續性報告協會 (Global Reporting Initiatives, GRI) 發布之 GRI 準則、行業揭露及依行業特性參採其他適用之準則編製前一年度之永續報告書，揭露公司所鑑別之經濟、環境及社會重大主題、管理方針、揭露項目及其報導要求。並參考永續會計準則理事會(Sustainability Accounting Standards Board, SASB) 準則揭露行業指標資訊及 SASB 指標對應報告書內容索引。
- 2.7 協調和確保永續報告書和各項永續評鑑要求資訊之及時完成和提供。

3. 各永續議題資訊之管理權責單位

本公司各業務與營運單位之管理階層，應就所負責之永續議題與指標訂定永續資訊

管理機制和內部控制之責任，包含適當蒐集、記錄、處理、編製、調節、核准，且須至少考量以下事項：

- 1) 評估永續經營活動範圍和相關風險，以及維持內部適當權責分工。
- 2) 執行工作同仁須具備足夠之專業能力，並安排必要教育訓練。
- 3) 如永續資訊及相關指標之採集以及編製有透過特定資訊系統，須偕同 IT 單位確保資訊從來源到最後資訊使用者之輸入/處理/輸出之完整性、準確性和可靠性，以及確保該等資訊硬體及系統之可持續且有效之運作。

上述目的在確保各項管理和執行作業以及相關紀錄之完整性、準確性以及可靠性。

4. 稽核單位

本公司稽核單位之年度稽核計畫，應包括永續資訊之管理，並將稽核計畫與執行結果呈報審計委員會與董事會。如發現攸關之內控缺失，應向相關人員溝通其評估結果，並適當追蹤以確定相關單位採取適當之改善措施

第三章 永續資訊管理程序

1. 永續承諾與目標設立

本公司透過建立明確永續承諾，確保能有效推動永續經營目標及永續資訊管理內部控制制度。本公司考量重大性與風險評估結果，將企業整體目標連結永續經營目標，以確保相關資訊揭露得反映企業的永續經營活動。

2. 利害關係人鑑別與重大永續議題評估

本公司定期執行利害關係人鑑別與重大性評估，以決定公司永續重大主題報導內容。

2.1 利害關係人：

為受本公司營運、產品與服務影響的實體或個人，本公司參照[AA1000 Stakeholder Engagement Standard 利害關係人議合標準的五項原則：責任、影響力、關注度、多元觀點與依賴性的互動程度，依關係程度排序、鑑別主要利害關係人。

利害關係人包括但不限於董事、外部顧問、投資人、高層主管/員工、主要客戶、合作夥伴和供應商等。

2.2 重大永續議題鑑別與報導、確信、查證：

本公司於識別重大永續報導議題時，係考慮本公司的商業模式及其價值鏈、現有的永續發展策略和永續發展目標、同業公開資訊和產業情勢、主要利害關係人關注焦點，以及新興永續議題與報導準則、法令與趨勢等，以決定重大永續議題。並使用雙重重大性原則進行評估，依循 GRI、SASB、TCFD、主管機關要求之永續揭露指標，並由具備充分專業能力之獨立第三方單位進行查證與確信。

3. 永續資訊相關數據計算之指引

3.1 估計與假設之使用

本公司於編製永續資訊時，應優先使用實際資訊。若無法及時獲得實際資訊，且經評估使用估計具成本效益且合理可靠後，才得使用估計資訊。如無特殊理由，估計方法於各期間應一致採納並適當紀錄。

3.2 計算之重大性門檻

本公司計算之重大性門檻參考歐盟雙重重大性評估框架、財務重大評估影響程度及發生機率後進行矩陣排序。

4. 內部控制之設計與執行

- 4.1 本公司 ESG 辦公室和管理單位依據風險評估結果，設計及執行內部控制作業，以符合資訊處理、報表編製及公告揭露之完整性、正確性及可靠性，並經適當權限控管。
- 4.2 保留可供稽核之軌跡: ESG 辦公室，各當責之管理單位應保留永續資訊攸關之可供稽核之紀錄及軌跡，其資訊紀錄保管年限原則上至少為五年。
- 4.3 資訊科技處理作業: 本公司於運用內部資訊系統以收集、處理、報導或儲存永續資料時，應建立相關資訊安全管理流程之控制作業。
- 4.4 持續評估: 管理階層對永續資訊相關管理機制和內部控制須進行個別或持續性評估，或兩者並行。須考量內外部需求和變化驅動因素，並據此重新評估現有流程之有效性，以及必要調整或精進。

5. 變更管理

應評估變更之合理性與適當性，留存相關紀錄並視重大性取得適當核准。包括但不限於與永續資訊編製攸關之組織架構變更、估計與假設方法之變更及科技系統之變更等。

6. 外部與內部溝通

本公司建立外部與內部利害關係人溝通對話之管道，並於每年 8 月 31 日前，將永續報告書及該報告書檔案置於公司網站之連結，申報至主管機關指定之網際網路資訊申報系統；永續資訊於發布前，均應依內部核決權限取得適當核准，永續報告書則須提報董事會通過。

第四章 附則

本作業辦法納入內部控制制度，經董事會通過後施行，修訂時亦同。

1. Purpose

1.1

To enhance Advantech Co., Ltd.'s (hereinafter referred to as the "Company") management of the overall quality of sustainability information, reduce the risk of misstatements, and ensure compliance with applicable laws and regulations, the Company hereby establishes an internal control system for sustainability information management and promulgates these Sustainability Information Management Procedures (hereinafter referred to as the "Policies"). Please refer to page 7 of this document for the English version.

2. Scope of Application and Boundary

2.1 Legal Basis

These Policies are formulated in accordance with relevant laws and regulations, including but not limited to the *Regulations Governing Establishment of Internal Control Systems by Public Companies* and the *Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies* issued by the *Financial Supervisory Commission Republic of China(Taiwan)*

2.2 Scope of Sustainability Information

Sustainability information refers to data or information that reflects the Company's sustainability-related activities and transactions. Such information encompasses, but is not limited to, environmental, social, and governance (ESG) information disclosed in compliance with regulatory requirements or on a voluntary basis, including but not limited to sustainability-related information contained in the annual report and its appendices, the sustainability report, and sustainability-related disclosures on the Company's official website.

2.3 Boundary of Sustainability Information and Internal Control

The reporting boundary of the Company's sustainability information shall be consistent with that of the consolidated financial statements, unless specific requirements mandate the adoption of a different reporting boundary. Any such differences shall be disclosed and explained in the relevant reporting medium.

Chapter II Organizational Structure and Responsibilities for Sustainability Information Management

1. Board of Directors

The Board of Directors is the highest governance body of the Company and bears supervisory responsibility, possessing relevant sustainability expertise and qualifications. Its responsibilities include, but are not limited to, the following:

1. Approving, supervising, and allocating sufficient resources to ensure that sustainability information management policies are aligned with the Company's operational strategies and objectives.
2. Overseeing and ensuring the appropriateness and effective implementation of sustainability information management mechanisms and internal control design.
3. Reviewing sustainability-related disclosures in the sustainability report and annual report, including annual approval of material sustainability topics, stakeholder engagement outcomes, report content, and adopted reporting frameworks or standards.
4. Approving policies regarding independent assurance and third-party verification required for the sustainability report and annual report, as well as the suitability, planning, and implementation progress of appointed assurance providers.
5. Supervising the Company's remuneration policies to ensure that sustainability objectives and indicators are duly considered and effectively linked to the remuneration of senior management and other accountable management levels.

The Board authorizes the Sustainability Development Committee to oversee the development and implementation of selected sustainability initiatives, the Remuneration Committee to oversee senior management remuneration policies and their linkage to sustainability performance indicators, and the Audit Committee to oversee sustainability information management and internal control-related matters, as well as to confirm the suitability of internal audit personnel.

2. ESG and Corporate Sustainability Office (ESG Office)

The ESG Office is responsible for coordinating, executing, and promoting sustainability initiatives; engaging and communicating with internal and external stakeholders; establishing sustainability information management mechanisms; and overseeing sustainability reporting, including but not limited to the following:

2.1 Planning and executing the annual identification of material sustainability topics and coordinating or supporting relevant responsible units in the development and implementation of sustainability initiatives.

2.2 Communicating sustainability policies to internal members (such as employees, subsidiaries, and joint ventures) and key value chain participants (such as suppliers, customers, and business partners), and providing necessary education and training.

2.3 Drafting the Sustainability Information Management Policies and establishing approval mechanisms for sustainability information disclosure.

2.4 Integrating sustainability-related risk identification and assessment, and coordinating, planning, and executing relevant risk management activities, taking into account emerging domestic and international trends, regulatory and policy objectives, and developments and changes in sustainability standards.

2.5 Ensuring that disclosed sustainability information has obtained appropriate internal approvals and, where necessary, external verification and assurance. The suitability of third-party assurance providers shall comply with applicable laws and regulations.

2.6 Evaluating and adopting applicable sustainability reporting frameworks or standards. On an annual basis, the ESG Office shall prepare the sustainability report for the preceding year with reference to the Global Reporting Initiative (GRI) Standards, sector disclosures, and other applicable standards based on industry characteristics, disclosing the Company's identified economic, environmental, and social material topics, management approaches, disclosure items, and reporting requirements. The Sustainability Accounting Standards Board (SASB) Standards shall also be referenced for industry-specific metrics and corresponding content indexes.

2.7 Coordinating and ensuring the timely completion and submission of sustainability reports and information required for various sustainability ratings and assessments.

3. Accountable Management units for Sustainability Information Management

The management of each business and operational unit shall be accountable for establishing sustainability information management mechanisms and internal controls for the sustainability topics and indicators under their purview. Such responsibilities include the appropriate collection, recording, processing, preparation, reconciliation, and approval of sustainability information, with due consideration given to at least the following:

1. Assessing the scope of sustainability-related activities and associated risks, and maintaining appropriate segregation of duties.
2. Ensuring that personnel involved possess adequate professional competence and receive necessary education and training.
3. Where specific information systems are used for the collection and preparation of sustainability information and related indicators, coordinating with the IT department to ensure the integrity, accuracy, and reliability of information input, processing, and output from source to end user, as well as the sustainable and effective operation of relevant information hardware and systems.

The foregoing aims to ensure the completeness, accuracy, and reliability of management and operational activities and related records.

4. Internal Audit Unit

The Company's annual internal audit plan shall include sustainability information management, and audit plans and execution results shall be reported to the Audit Committee and the Board of Directors. Where material internal control deficiencies are identified, the internal audit unit shall communicate its assessment results to relevant personnel and appropriately follow up to ensure that corrective actions are duly implemented.

Chapter III Sustainability Information Management Procedures

1. Sustainability Commitments and Target Setting

The Company establishes clear sustainability commitments to effectively promote sustainability objectives and the internal control system for sustainability information management. Based on materiality and risk assessment results, the Company links overall corporate objectives with sustainability objectives to ensure that disclosed information appropriately reflects the Company's sustainability practices.

2. Stakeholder Identification and Material Sustainability Topic Assessment

The Company regularly conducts stakeholder identification and materiality assessments to determine the content of material sustainability topics for reporting.

2.1 Stakeholders

Stakeholders refer to entities or individuals affected by the Company's operations, products, and services. The Company identifies and prioritizes key stakeholders by reference to the five principles

of the AA1000 Stakeholder Engagement Standard—accountability, influence, dependence, responsibility, and diverse perspectives—and the degree of interaction and relationship. Stakeholders include, but are not limited to, directors, external consultants, investors, senior management/employees, major customers, business partners, and suppliers.

2.2 Identification, Reporting, Assurance, and Verification of Material Sustainability Topics

In identifying material sustainability reporting topics, the Company considers its business model and value chain, existing sustainability strategies and goals, peer disclosures and industry trends, key stakeholder concerns, and emerging sustainability topics, reporting standards, regulatory requirements, and trends. A double materiality approach is applied, with reference to GRI, SASB, TCFD, and regulatory sustainability disclosure requirements. Independent third-party assurance providers with appropriate professional competence shall be engaged to conduct verification and assurance.

3. Guidelines for Sustainability Data Calculation

3.1 Use of Estimates and Assumptions

In preparing sustainability information, the Company shall prioritize the use of actual data. Where actual data cannot be obtained in a timely manner, estimates may be used only after assessing their cost-effectiveness and reasonable reliability. Unless otherwise justified, estimation methodologies shall be applied consistently across periods and appropriately documented.

3.2 Materiality Thresholds for Calculation

Materiality thresholds for calculations shall be determined with reference to the EU double materiality assessment framework and financial materiality considerations, incorporating both impact magnitude and likelihood through a matrix-based evaluation.

4. Design and Implementation of Internal Controls

4.1 The ESG Office and responsible management units shall design and implement internal control activities based on risk assessment results to ensure the completeness, accuracy, and reliability of information processing, report preparation, and public disclosure, subject to appropriate authorization controls.

4.2 **Audit Trail Retention:** The ESG Office and responsible management units shall retain auditable records and trails related to sustainability information. In principle, such records shall be retained for at least five years.

4.3 Information Technology Controls: Where internal information systems are used to collect, process, report, or store sustainability data, appropriate information security management controls shall be established.

4.4 Ongoing Evaluation: Management shall conduct individual or ongoing evaluations, or both, of sustainability information management mechanisms and internal controls, taking into account internal and external demands and change drivers, and shall reassess process effectiveness and make necessary adjustments or enhancements.

5. Change Management

The reasonableness and appropriateness of changes shall be evaluated, relevant records retained, and appropriate approvals obtained based on materiality. Such changes include, but are not limited to, organizational structure changes related to sustainability information preparation, changes in estimation and assumption methodologies, and changes to information technology systems.

6. External and Internal Communication

The Company establishes communication and dialogue channels with internal and external stakeholders. By August 31 of each year, the sustainability report and its electronic file shall be uploaded on the Company's website and filed with the internet-based information disclosure system designated by the competent authority. All sustainability information shall obtain appropriate internal approvals prior to disclosure, and the sustainability report shall be submitted to and approved by the Board of Directors.

Chapter IV Supplementary Provisions

These Policies form part of the Company's internal control system and shall take effect upon approval by the Board of Directors. The same shall apply to any amendments hereto.