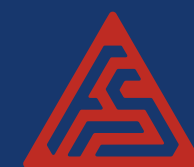
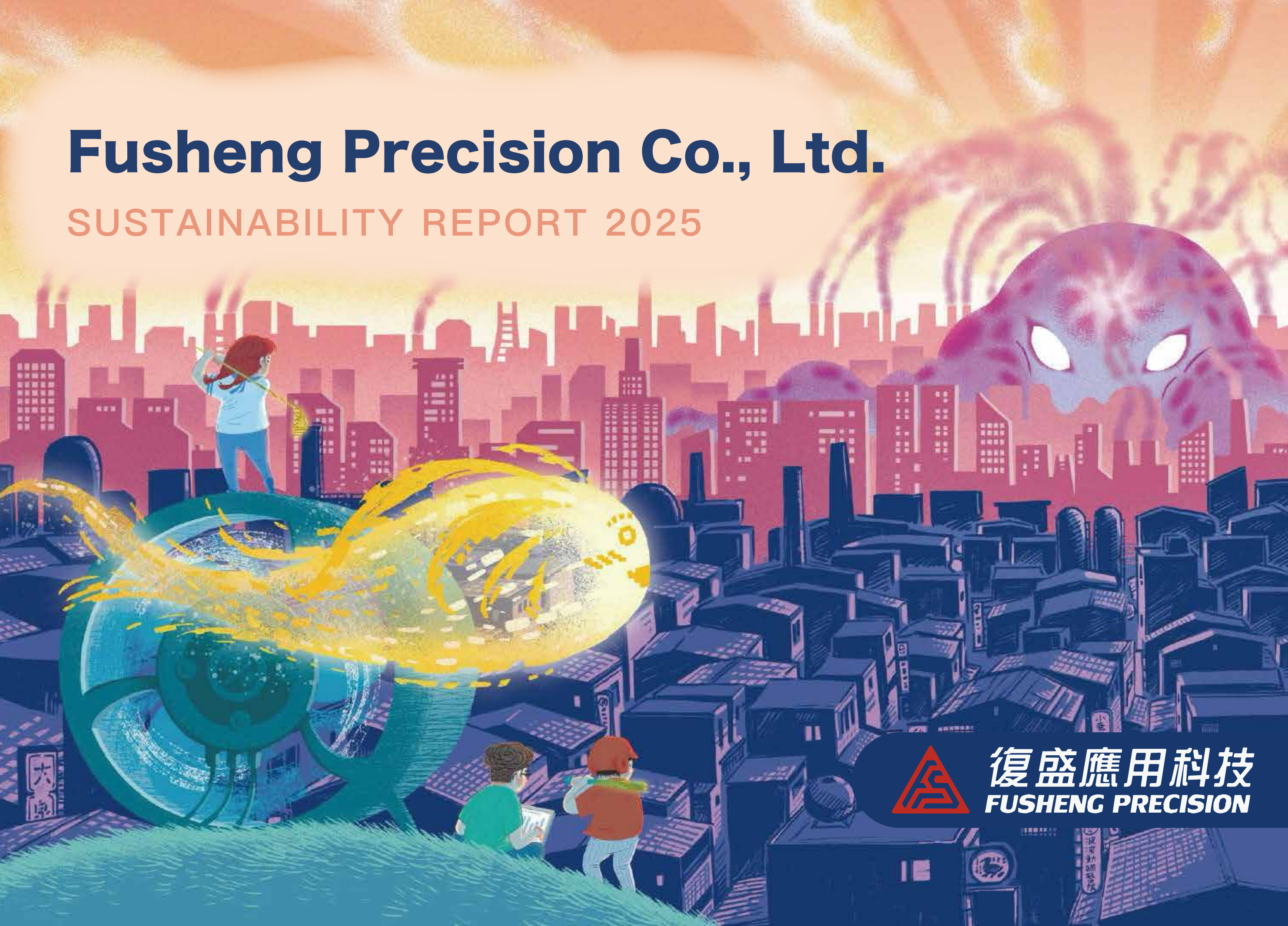


Fusheng Precision Co., Ltd.

SUSTAINABILITY REPORT 2025



復盛應用科技
FUSHENG PRECISION

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About This Report **GRI 2-2、2-3、2-4、2-5**

Fusheng Precision Co., Ltd. (hereinafter “Fusheng Precision”) originated from the Sports Equipment Division of Fusheng Industrial Co., Ltd. Since entering the golf club head industry in 1978, the company has accumulated 48 years of outstanding experience. Carrying forward the founder’s spirit of “pragmatism, continuous improvement, pursuit of excellence, and enriching lives,” Fusheng Precision has grown from its roots in Taiwan into a benchmark for the industry worldwide. On its journey toward ESG sustainability, Fusheng Precision works together with its business partners and stakeholders to shape a more resilient and sustainable future for the industry. This report is our fifth publicly released Sustainability Report, and serves as a bridge through which we share our efforts in Environmental (E), Social (S), and Governance (G) performance with the world. Through this report, we not only share our actions but also hope to explore the possibilities of sustainability together with you. In the face of rapidly changing challenges, we work closely with our stakeholders to identify material issues that may affect the company’s future and to formulate strategies early, building resilience into our operations. Fusheng Precision firmly believes that impact begins with action; starting from ourselves and connecting with suppliers, brand partners, shareholders, and other stakeholders, we work together to create more opportunities for sustainability and to bring a better future to the world.

Reporting Period and Publication Date

Fusheng Precision has published a Sustainability Report annually since September 2022. This year’s report was published in August 2026 and covers the period from January 1 to December 31, 2025. Certain information includes three-year comparative data extending back to 2023. Except for a small amount of data added to reflect updates to the referenced standards and requirements, this year’s report contains no restatement of information. The next report is expected to be published in August 2027.

Report Scope and Boundary

This report discloses information on Fusheng Precision Co., Ltd., covering Fusheng Precision Co., Ltd. (Taipei Headquarters, Kaohsiung Branch, and Taoyuan Plant), Zhongshan Guangsheng Sports Equipment Co., Ltd. (Zhongshan Guangsheng), Vision International Co., Ltd. (Vision International), and Minson Integration Co., Ltd. (Minson). (Note: Fusheng Precision, Zhongshan Guangsheng, and Vision International are collectively referred to in this report as the “Three Shengs.”)

Reporting Standards

This report has been prepared in accordance with the “Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” issued by the Taiwan Stock Exchange, with reference to the GRI Standards issued by the Global Sustainability Standards Board (GSSB), the “Consumer Goods – Toys & Sporting Goods” indicators of the Sustainability Accounting Standards issued by the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-related Financial Disclosures (TCFD) framework issued by the Financial Stability Board (FSB).

Report Assurance

This report has been assured by Ernst & Young Taiwan, which issued a limited assurance report in accordance with Assurance Standard No. 3000, “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information,” issued by the Accounting Research and Development Foundation, R.O.C. The limited assurance report is included in the appendix to this report.

A Word from Management **[GRI 2-22]**

Steadier Footing in Uncertain Times

In 2025, the global economy and industry environment continued to face a high degree of uncertainty, with market volatility becoming the new normal. Despite this, Fusheng Precision still delivered its second-highest revenue in company history. This achievement stems from the deep trust we have built with our customers over the years, the steady support of our supply chain partners at critical moments, and the sustained commitment of all our colleagues to efficiency, quality, and discipline. On behalf of the company, I would like to extend my sincere gratitude to all investors and stakeholders. We understand clearly that a company's long-term success depends not only on short-term financial performance, but on its ability to identify risk, build resilience amid change, and truly embed sustainability thinking into its operational decisions. Accordingly, Fusheng Precision continues to strengthen its sustainability governance mechanisms, systematically incorporating material issues, risk management, and sustainability goals into annual strategic planning and capital allocation, so that operating performance, risk control, and sustainable development mutually reinforce one another.

Carbon Reduction Is a Responsibility, Not an Option

On the environmental front, we have chosen to start with the most fundamental and critical areas. Our main operating sites (the Three Shengs) have completed ISO 14064 greenhouse gas inventory certification, and our other subsidiaries are advancing their inventories according to schedule, gradually establishing a consistent and comparable carbon management foundation across the Group. We understand that carbon reduction is not just a slogan, but a path that must be walked step by step. Fusheng Precision therefore continues to build low-carbon smart production lines and advance the 5R circular economy, reducing environmental impact across product design, process planning, material selection, and supply chain management. In 2025, the carbon emission intensity per unit of the Three Shengs' products achieved a 10% reduction from the baseline year, showing steady progress in our low-carbon transition. We continue to move toward our goal of net-zero emissions by 2050, improving the completeness of our inventory boundary and the transparency of our disclosures so that every environmental action can be clearly seen and properly managed.

Turning Care Into Organizational Strength

On the social front, we have always believed that a company's growth comes from the dedication of its people. Fusheng Precision is committed to creating an environment where colleagues can work and live with peace of mind, moving toward becoming a "happy

enterprise." Our "Fusheng Baby" program provides diverse support spanning childbirth, childcare, and education, helping to ease colleagues' family burdens while also responding to society's long-term workforce development needs. In workplace safety and health, we continue to maintain the effective operation of our ISO 45001 occupational health and safety management system, with a goal of zero workplace injuries, ensuring every colleague can perform at their best in a safe and healthy environment. We also deepen our connection with society through public welfare initiatives such as education support, sports promotion, and community engagement, and cultivate the next generation of talent with innovative capabilities and sustainability thinking through partnerships with top universities, laying a long-term foundation for the industry.

Putting Sustainability Into Decision-Making

On the governance front, we place sustainability at the core of our decision-making. With reference to the IFRS S1/S2 and TCFD frameworks, Fusheng Precision strengthens the Board's oversight of sustainability across the four dimensions of governance, strategy, risk management, and metrics and targets. Material issue management and climate risk assessment have been formally incorporated into our business decision-making process, helping the company respond more effectively and build overall resilience under different scenarios. We value the rights of our shareholders and investors, and continue to enhance information transparency, refining our governance structure in accordance with corporate governance evaluations and international standards to ensure all operations meet high standards of integrity and regulatory compliance.

Going Further, Together With All Stakeholders

Fusheng Precision's sustainability strategy is closely aligned with the United Nations Sustainable Development Goals. We regard sustainability as an important foundation for our long-term competitiveness and value creation, and work hand in hand with suppliers, customers, shareholders, and all stakeholders. By strengthening governance, steadily advancing our carbon reduction pathway, deepening our investment in people and society, and building a sustainable supply chain, Fusheng Precision will continue to create steady and resilient long-term value amid a changing environment.



2025 Sustainability Performance Highlights

Environment

Greenhouse Gases Note 1

Product carbon intensity down **10%** from baseline year



Renewable Energy Note 2

6 million kWh of self-generated and self-consumed solar power



Energy-Saving Projects Note 3

16.98 million kWh of electricity saved; 12,000 tonnes of carbon reduced



Water-Saving Projects Note 4

157,000 cubic meters of tap water saved



Circular Economy

5R (Reduce、Reuse、Recycle、Repurpose、Redesign)



International Certifications Note 5

ISO 14001/ISO 45001/ISO 14064

Award

MOEA Energy Conservation Benchmark Award



Social

Fusheng Baby

benefited **731** participant-instances

Compensation & Benefits

non-supervisory employee average salary **ranked top 3** (sporting goods & leisure industry)



Health Promotion

over 10 diverse health activities

Community Engagement

over 10 activities to co-create a better society



Character Education

first-of-its-kind character education picture book in the golf equipment industry, **“The Wind-Eating Monster”**



Sustainability Initiative

E.SUN ESG Sustainable Development Initiative

Government Certification

Sports Enterprise Certification



Awards

Taoyuan City New Immigrant Friendly Enterprise Award, 1111 Job Bank Happy Enterprise Award

Governance

Operating Performance

second-highest in company history, revenue of **NT\$29.79 billion**, EPS of NT\$22.45



ESG Ratings

top 3 tier in Taiwan's Corporate Governance Evaluation for listed companies, low risk on Sustainalytics ESG Risk Rating, A-grade in Taiwan ESG Rating

Sustainability Governance

referencing GRI/SASB/IFRS/TCFD standards



Sustainability Talent

National Net-Zero Carbon Manager, Taiwan Talent Sustainability Action Alliance

Intellectual Property Note 6

340 valid patents



International Certifications

ISO 9001 / ISO 27001 / AS 9100 / Nadcap NDT / Nadcap HT / CTPAT

Responsible Sourcing

endorses the Responsible Business Alliance (RBA) Code of Conduct / conflict-free minerals

01 Sustainable Management

1.1 Sustainability Vision and Goals

1.2 About Fusheng Precision

1.3 Economic Performance

1.4 Materiality Analysis and
Stakeholder Communication



1.1 Sustainability Vision and Goals

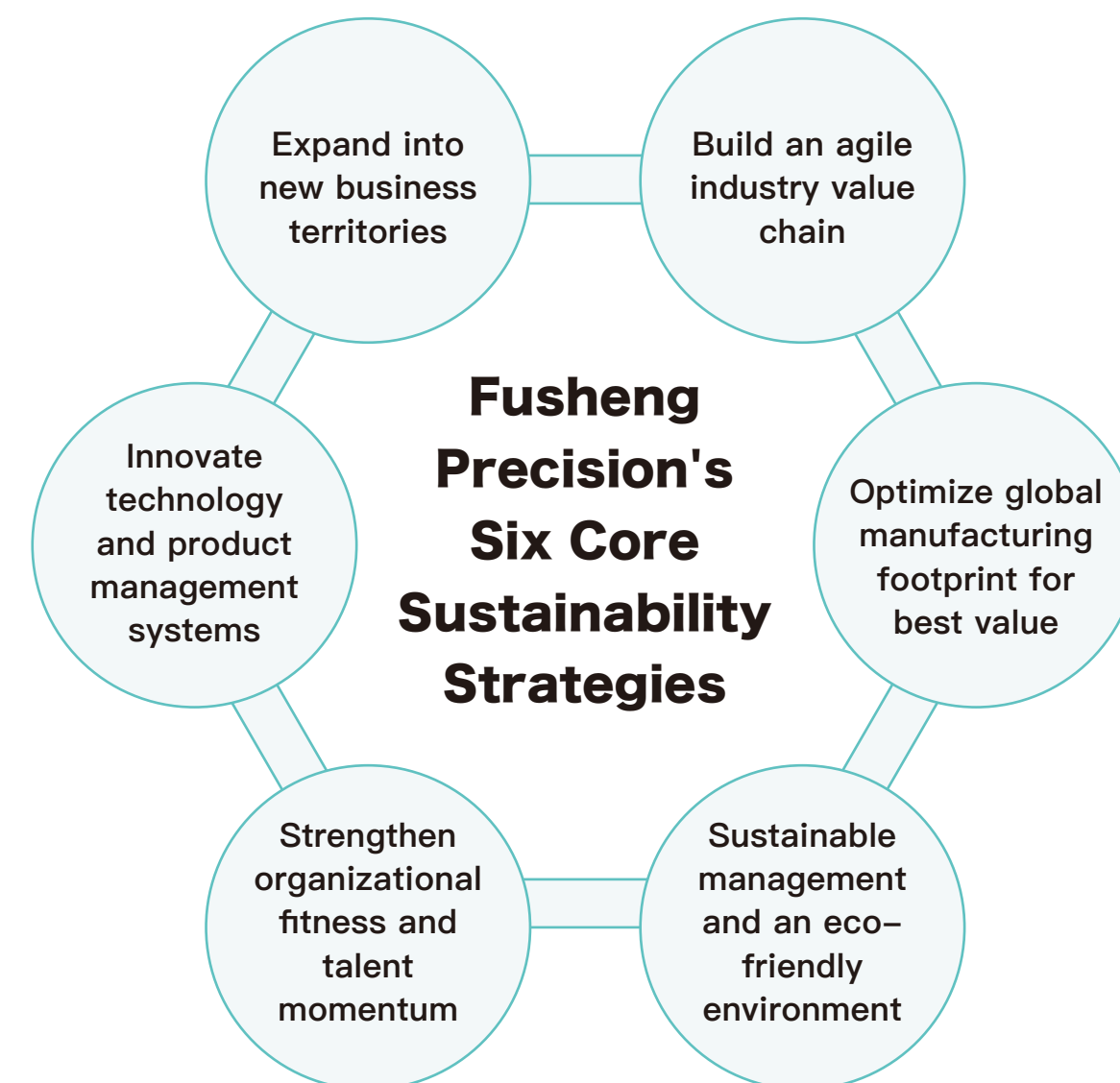
Vision	Enabling everyone in the world who loves leisure sports to enjoy the good things Fusheng creates.
Mission	• Develop diverse talent through innovation and passion, and achieve value for our partners. • Green technology innovation. • Share the fruits of growth with our colleagues.
Values & Beliefs	Pragmatism, continuous improvement, pursuit of excellence, and enriching lives.
Purpose	Happy partners, extraordinary experiences, customer success, sustainable development.

Fusheng Precision embraces a global outlook and drives sustainability through innovation, responding to the international community's expectations of corporate responsibility through concrete action. Corporate value comes not only from operating results, but also from positive contributions to the environment, society, and stakeholders. Fusheng Precision therefore uses the UN Sustainable Development Goals (SDGs) as the core of its sustainability blueprint, guided by six core sustainability strategies that are overseen at the annual strategy conference, strengthening governance, advancing our carbon reduction pathway, promoting social inclusion, and improving resource efficiency, leading the organization toward a highly resilient, low-risk, and long-term competitive sustainability model.

Centered on “employees” and “customers,” Fusheng Precision is building green, sustainable factories, improving energy efficiency, reducing pollution, and optimizing processes to respond concretely to the challenges of climate change. At the same time, we redesign the way resources are used through circular-economy thinking, improving material recovery rates and product lifecycle value to achieve responsible consumption and production. In terms of people-centered sustainability, we are committed to improving workplace health and safety, building a secure, energetic, and inclusive working environment so that every employee can become a core driving force for sustainability.

Facing a rapidly changing global market, Fusheng Precision treats innovation and resilience as key capabilities, continuing to invest in technology R&D, smart manufacturing, and product upgrades to strengthen its core competitiveness and help customers build low-carbon, efficient, and sustainable supply

chains. Fusheng Precision looks beyond market growth alone, actively working together with supply chain partners to advance toward a sustainable value chain, expanding its sustainability impact and driving the industry and society toward a better future.



Contribution to the UN Sustainable Development Goals (SDGs)

Related SDGs	Description
    Driven by innovation and R&D (SDG 9), and through energy efficiency and low-carbon processes (SDG 7), achieving climate action and a circular economy (SDGs 12, 13)	Fusheng Precision treats innovation and R&D as the core driver of its sustainable growth, upholding a research spirit of “precision, perfection, and excellence” to deepen its R&D capabilities in materials science, product design, and process technology. As of the end of 2025, the company held 340 valid patents in total, demonstrating its leadership in innovation and technology. While improving product and service quality, Fusheng Precision has also fully integrated ESG principles into product development and manufacturing processes. Each production site follows climate risk management practices and international carbon-reduction trends, implementing tangible reduction measures such as improved energy efficiency, low-carbon processes, and equipment upgrades, with clear carbon-reduction targets set against a 2021 baseline: Short-term target (2025): 10% reduction in product carbon intensity (achieved) Medium-term target (2030): 20% reduction in product carbon intensity Long-term vision (2050): net-zero carbon emissions Advancing the 5R circular economy, we systematically review the sourcing of raw materials, process consumption, reuse potential, and recyclability, developing products with low environmental impact, high durability, and material circularity, and gradually transitioning the entire product line toward a green, low-carbon model. This not only reduces environmental impact but also strengthens the sustainability competitiveness of our customers and supply chain, aligning with market demand for sustainable products. See “III. Value Chain Management” for further details.
    Building a sustainability foundation on sound governance and business ethics (SDG 16), combined with human capital development and decent work (SDGs 4, 8), and strengthening long-term value through stakeholder management (SDG 17)	Fusheng Precision upholds the sustainability philosophy of “pragmatism and continuous improvement” as a core value, regarding business ethics and transparent governance as the foundation of corporate sustainability. We strictly comply with applicable laws and governance standards, and strengthen operating effectiveness and decision-making quality through sound internal control and risk management mechanisms, ensuring corporate governance is implemented to the highest standards and reinforcing our long-term market competitiveness. See “II. Corporate Governance” for further details. In terms of stakeholder management, we use diverse communication mechanisms to fully understand the expectations of customers, employees, suppliers, and other stakeholders, and incorporate them into our operating strategy to pursue profitable growth and sustainable value at the same time. Fusheng Precision takes a rigorous approach to deepening its human capital management, striving to understand employee needs and provide competitive compensation and comprehensive benefits. An Employee Welfare Committee has been established to implement welfare measures and safeguard employee rights. We value labor-management harmony and have built accessible internal grievance and communication channels to foster a safe, respectful, and trusted working environment. In terms of talent sustainability, with a focus on long-term workforce planning, we provide appropriate and systematic professional training while also emphasizing the transfer of experience among cross-departmental managers, forming an organizational culture built on knowledge accumulation and succession capability. By strengthening competency development and building talent pipelines, we reduce the risks of an aging workforce and talent gaps, ensuring organizational resilience and sustained development momentum. See “V. Human Capital” for further details.

Related SDGs	Description
    Through systematic environmental management and low-carbon manufacturing transformation (SDG 13), implementing responsible production (SDG 12), and continuously improving energy and water use efficiency (SDGs 6, 7)	Fusheng Precision is building an eco-friendly, sustainable enterprise, actively fulfilling its environmental protection responsibilities and driving improvements in environmental performance through systematic management. We maintain ISO 14001 environmental management system certification, reviewing environmental risks through standardized processes and continuously advancing environmental action plans that focus on greenhouse gas management, energy and resource efficiency, air pollution control, waste reduction, and water resource protection. To strengthen climate governance and greenhouse gas control, we have adopted the ISO 14064 greenhouse gas inventory standard, establishing a transparent inventory methodology and verification process, and continuously advancing carbon reduction efforts across all plants to reduce the environmental impact of production activities. By improving energy efficiency, adopting low-carbon equipment, and optimizing processes, we are transitioning toward low-carbon manufacturing in line with global net-zero trends and sustainable supply chain requirements. Through systematic management, continuous improvement, and an evidence-based approach to environmental governance, Fusheng Precision is committed to balancing operational growth with environmental protection, demonstrating its commitment to environmental sustainability and long-term resilience. See “IV. Eco-friendly Management” for further details.

Three Stages of the Sustainability Vision

(People-Oriented, Building a Safe and Healthy Environment, Transitioning Together Toward Green Industry)

Stage III	Responsible Supply Chain	Cooperate with contractors and raw material suppliers to establish new ecosystem of responsible supply chain for sustainable green production.
Stage II Build Sustainable and Green Factories	Climate Change	Reduce our impact to land, air and water, and work towards the goal of net-zero by 2050.
	Circular Economy	Develop innovative process and system to replace conventional process and reduce waste generated and facilitate the reuse.
	Health and Safety	Provide our employees with healthy, safe and comfortable working environment.
Stage I	Human Capital	Develop and cultivate comprehensive talents to reach a culture of accountability and corporate sustainability.
	Customer Relationship	Create the optimal customer experience to become a trustworthy and mutual success long-term business partner.

Sustainability Strategy Roadmap and Target Achievement Status

Aspect	Strategic Focus	Key Indicator	2025			Short-term Target	Medium/Long-term Target
			Target	Actual Performance	Status	2027	2030
E-Environmental	Climate Change	GHG emission intensity per unit of product Note 1	10% reduction	10% reduction	V	15% reduction	20% reduction
		Continued ISO 14064-1 GHG inventory certification	Verification completed	Verification completed	V	Continued verification	Continued verification
		Share of self-generated/self-consumed solar power	3% share	3.6% share	V	3% share	5% share
	Circular Economy	Maintain effectiveness of ISO 14001 environmental management system	Maintained	Maintained	V	Maintained	Maintained
		Hazardous waste recycling rate (parent company)	100%	100%	V	100%	100%
		Total VOC emissions Note 2	15% reduction	48% reduction	V	20% reduction	25% reduction
		Total air pollutant emissions Note 3	10% reduction	59% reduction	V	15% reduction	20% reduction
S-Social	Human Capital	One-year retention rate of new hires	≥80%	69%	~	≥82%	≥85%
		Number of certified internal trainers	≥73	135	V	≥86	≥100
		Cultivate leadership talent at all levels through a coaching culture	≥30	34	V	≥40	≥50

Note 1: Data covers the Three Shengs, baseline year 2021

Note 2, 3: Data covers the Taoyuan Plant and Zhongshan Guangsheng, baseline year 2021

Aspect	Strategic Focus	Key Indicator	2025			Short-term Target	Medium/Long-term Target
			Target	Actual Performance	Status	2027	2030
S-Social	Health & Safety	Maintain effectiveness of ISO 45001 occupational health and safety management system	Maintained	Maintained	V	Maintained	Maintained
		Manage FR and SR toward a goal of zero workplace injuries	Ongoing management	Ongoing management	V	Ongoing management	Ongoing management
		Number of major occupational accidents	0	1	~	0	0
G – Governance	Operating Performance	Positive profitability	Positive profitability	Second-highest revenue in company history, NT\$29.79 billion, EPS NT\$22.45	V	Positive profitability	Positive profitability
		Listed company ranking tier	Top 3 tier	Top 3 tier	V	Top 3 tier	Top 3 tier
	Customer Relations & Service	Customer satisfaction score	≥3.5	3.3	~	≥3.5	≥3.5
		Maintain effectiveness of ISO 9001 quality system	Maintained	Maintained	V	Maintained	Maintained
		Maintain effectiveness of AS 9100 aerospace quality system	Maintained	Maintained	V	Maintained	Maintained
		Maintain effectiveness of ISO 27001 information security management system	Maintained	Maintained	V	Maintained	Maintained
		Information leakage incidents	0	0	V	0	0
	Responsible Supply Chain	Supply chain localization	70~75%	70%	V	70~75%	75~80%
		Supplier Code of Conduct incorporated into supplier management evaluation	100%	100%	V	100%	100%

1.2 About Fusheng Precision **[GRI 2-1]**

Company Name: Fusheng Precision Co., Ltd.

Established: September 14, 2010

Capital: NT\$1,393,869,730

Chairman: Li Liang-Chen

Registered Address: 3F, No. 172, Sec. 2, Nanjing E. Rd., Zhongshan Dist., Taipei City

Main Products: golf sporting goods; ice and outdoor sporting equipment; aerospace and industrial metal-formed components; and automotive and industrial hand tools, among others

1.2.1 Global Business Footprint

Company Name	Location	Focus and Characteristics of Each Operating Site
Fusheng Precision Co., Ltd. (Headquarters)	Taoyuan Operations HQ, Kaohsiung Branch	The Group's operations headquarters is located in Taoyuan, overseeing the Group's business strategy, sales, and R&D. The Taoyuan plant also performs the highest-value-added front-end processes: titanium alloy casting of driver heads and forging of iron heads. The Kaohsiung Branch was the original home of the Fusheng Precision Group; the Group's founder acquired an insolvent golf club head manufacturer in the Kaohsiung Nanzi Export Processing Zone in 1978 and, through solid management, turned it profitable. As the business scale outgrew the capacity of the original Kaohsiung site, and in line with the Group's evolving global footprint, it has since been transformed into a production base for baseball and softball bats.
Zhongshan Guangsheng Sports Equipment Co., Ltd.	Zhongshan City, Guangdong Province, China	Established in 1989, this is one of the world's largest golf club head production sites, mainly performing the back-end processes for titanium alloy driver heads and forged iron heads, as well as the full production process for fairway woods and irons, and also engages in carbon-fiber shaft and complete club assembly, with over 30 years of production experience and technical capability.
Vision Co., Ltd. International	Ho Chi Minh City, Vietnam	Established in 2003, with full production capability for golf fairway woods and irons, and also engaged in carbon-fiber shaft and complete club assembly. This was the first time the Fusheng Precision Group extended its production footprint into Southeast Asia.
Jiahuasheng Technology Co., Ltd.	Kaohsiung City	Jiahuasheng is an aerospace aluminum alloy casting plant with decades of experience in the aerospace field, and is a qualified supplier to a number of major international aerospace companies.
Zhongshan Longxing Precision Machinery Co., Ltd.	Zhongshan City, Guangdong Province, China	Mainly engaged in precision machining, including golf club heads and various industrial products.
Zhongshan Dingxing Vacuum Technology Co., Ltd.	Zhongshan City, Guangdong Province, China	Engaged in vacuum coating and metal surface finishing.
Zhongshan Aubo Precision Technology Co., Ltd.	Zhongshan City, Guangdong Province, China	R&D and production of golf club head components and precision hardware products, with metal injection molding, plastic injection molding, machining, and anodizing capabilities, and highly trusted by leading golf brands.
Zhongshan Aubo Metal Surface Treatment Co., Ltd.	Zhongshan City, Guangdong Province, China	
Aubo (VietNam) Precision Technology Company Limited	Ho Chi Minh City, Vietnam	
Aubo (Chongqing) Optoelectronics Co., Ltd.	Chongqing, Sichuan Province, China	Manufacture and sale of optical and electronic components, instruments, and optical glass.

Company Name	Location	Focus and Characteristics of Each Operating Site
Extensor World Trading Ltd. (Hong Kong)	Hong Kong	Serves as the Group's international trading hub, and a transit point for the import of certain raw materials and the export of finished products.
Aubo Precision (Hong Kong) Co., Limited	Hong Kong	
Kexi Innovation Products Co., Ltd.	Taipei City	Engaged in the design and sale of its own brand of pure-titanium tableware and outdoor products.
Minson Integration Co., Ltd.	Taipei City	The Minson Group is a major professional OEM manufacturer of ice sports and extreme sports equipment, serving leading global brands as its main customers, and is the focal point of the Fusheng Precision Group's development of non-golf sporting goods.
Mintech Enterprises Company Limited	Bang Pu Industrial Estate, Thailand	Mainly produces ice hockey skates, ski boots, ice skates, off-road motorcycle boots, extreme sports footwear, and related sports protective gear — niche, high-value, highly customized products whose core technology lies in the highly integrated capabilities of plastic injection molding, sewing craftsmanship, and metal stamping. With decades of manufacturing management experience, this is another important Fusheng Precision manufacturing base in Southeast Asia, adding flexibility to the Group's global production resource allocation.
Minson Enterprises (Thailand) Company Limited	Bang Pu Industrial Estate, Thailand	
Menxon Enterprises (Thailand) Company Limited	Bang Pu Industrial Estate, Thailand	
Minone Enterprise (Thailand) Company Limited	Buriram Province, Thailand	
Liye Precision Industry (Shenzhen) Co., Ltd.	Shenzhen City, Guangdong Province, China	R&D and production of hardware and machinery products, and sale of automotive-related components.
Jiangsu Liye Precision Technology Co., Ltd.	Taizhou City, Jiangsu Province, China	Manufacture and sale of automotive parts and related metal hardware products.
Boxin Tools Co., Ltd.	Taichung City	Manufacture and sale of hand tools and related components.

1.2.2 Production Business 【GRI 2-6】

Fusheng Precision's main products are golf club heads, carbon-fiber shafts, assembled clubs, and package sets. Through mergers and acquisitions, the company has vertically integrated the production of club head components, serving world-renowned brands on an OEM/ODM basis and providing customers with a total solution. Leveraging its solid precision-casting technology, the company has also expanded into the aerospace components industry, producing aerospace parts in a variety of materials and obtaining certifications such as AS9100 and NADCAP. In recent years, the business has further expanded into ice hockey skates, off-road motorcycle boots, sports protective gear, automotive components, and industrial hand tools. As the US, Japan, and Europe are the primary consumer markets for golf equipment and other outdoor sporting goods as well as aerospace components, Fusheng Precision's sales are predominantly export sales, accounting for over 99% of net sales in each year.

Sales by Region for Major Products

(Unit: NT\$ thousand; %)

Region	2025		2024		2023	
	Sales Amount	% of Sales	Sales Amount	% of Sales	Sales Amount	% of Sales
United States	19,480,879	65.39	19,674,658	69.35	15,396,947	63.15
Japan	3,777,249	12.68	4,031,130	14.21	4,650,399	19.07
Other Regions	6,531,628	21.93	4,663,904	16.44	4,334,024	17.78

Sales Amount by Major Product

(Unit: NT\$ thousand; %)

Region	2025		2024		2023	
	Sales Amount	% of Sales	Sales Amount	% of Sales	Sales Amount	% of Sales
Golf Equipment Products	20,866,697	70.05	21,618,117	76.20	18,898,026	77.51
Ice Hockey Skates, Off-Road Motorcycle Boots, and Other Sporting Goods	3,075,113	10.32	2,325,063	8.20	2,311,031	9.48
Other	5,847,946	19.63	4,426,512	15.60	3,172,313	13.01

1.3 Economic Performance 【GRI 201-1】

The COVID-19 pandemic brought about a structural shift in the demographics of the global golf population, and Fusheng Precision benefited from the post-pandemic “new normal” as the overall market remained strong, driving revenue and profit to record highs in 2022. In 2023, overall demand softened due to elevated inventory levels at brand owners and channel partners. Operations returned to a normal track in 2024, and in 2025, despite sharp macro-environment volatility, consolidated revenue still reached its second-highest level in company history at NT\$29.79 billion; however, profitability was affected by US tariffs and exchange rate movements, with EPS declining to NT\$22.45.

Unit: NT\$ thousand

Item	2025		2024		2023	
	Amount	%	Amount	%	Amount	%
Operating Revenue	29,789,756	100	28,369,692	100	24,381,370	100
Operating Costs	-22,209,423	-74.55	-20,806,315	-73.34	-18,731,741	-76.83
Gross Profit	7,580,333	25.45	7,563,377	26.66	5,649,629	23.17
Operating Profit	4,632,131	15.55	4,657,934	16.42	3,041,058	12.48
Profit Before Tax	4,443,750	14.92	5,142,744	18.13	3,308,616	13.57
Profit Attributable to Owners of the Parent	3,121,390	10.48	3,795,669	13.38	2,404,300	9.86
Earnings Per Share (NT\$)	22.45		28.17		18.18	

Unit: NT\$ thousand

Item		2025	2024	2023
 Financial Position	Operating Revenue	29,789,756	28,369,692	24,381,370
	Gross Profit	7,580,333	7,563,377	5,649,629
	Profit Attributable to Owners of the Parent	3,121,390	3,795,669	2,404,300
	Return on Assets (%)	11.28	16.78	11.53
 Profitability	Return on Equity (%)	17.64	26.06	19.09
	Pre-tax Profit to Paid-in Capital Ratio (%)	318.81	376.32	249.57
	Net Profit Margin (%)	10.48	13.38	9.86
	Earnings Per Share (NT\$)	22.45	28.17	18.18

1.4 Materiality Analysis and Communication with Stakeholders 【GRI 2-14、2-16、2-29、3-1、3-2、3-3】

As a key supply partner to a number of major international brands, Fusheng Precision maintains close engagement with its brand customers, and also sustains long-term, diverse communication with stakeholders including shareholders/investors/financial institutions, suppliers, employees, government/academic/research institutions, and society/communities. Through ongoing stakeholder communication, we stay attuned to external expectations and risk trends, which serve as an important basis for sustainability strategy planning, management system optimization, and information disclosure. In particular, as global trends toward carbon reduction and net-zero emissions become increasingly clear, stakeholder attention to supply chain decarbonization, energy transition, and climate risk management continues to grow.

Annual Material Topic Identification Process

Fusheng Precision uses a systematic approach to ensure the identification of annual material topics is consistent, traceable, and continuous from year to year:

Step 1 : Understand the company's industry and sustainability context

Step 2 : Stakeholder engagement

Step 3 : Impact analysis (incorporating regulatory trends, supply chain requirements, and carbon reduction/net-zero context)

Step 4 : Confirm the annual material topics

Step 5 : Set targets for material topics to enable ongoing tracking and improvement

The assessment framework, judgment principles, and selection of material topics for the 2025 materiality analysis follow the same methodological basis established in the prior year, ensuring the results are comparable and consistent year over year. Annual updates to stakeholder feedback serve to confirm whether significant shifts in external trends have occurred, without altering the existing interpretive logic. The final set of material topics is reviewed in its entirety by senior management to ensure the materiality determination aligns with the company's governance and sustainability strategy. This year's update covers only stakeholder feedback and external sustainability trends, without any substantive change to the core methodology or judgment logic of the materiality analysis. In identifying and prioritizing material topics, senior management exercises professional judgment regarding stakeholder input, information, and the scope and depth of disclosure, to ensure the disclosed information reasonably reflects the substance of operations and the sustainability risk profile.

1.4.1 Materiality Analysis of Sustainability Topics **【GRI 2-14、3-1、3-2】**

To strengthen stakeholder engagement, Fusheng Precision references the five dimensions of the AA1000SES Stakeholder Engagement Standard — Dependency, Responsibility, Influence, Diverse Perspectives, and Tension — together with the GRI Standards' requirements for determining and disclosing material topics, to build a stakeholder engagement and materiality identification framework that is both consistent and verifiable.

Inclusivity

Drawing on its sustainability journey and international trends and benchmark practices, Fusheng Precision identifies its key stakeholder categories, including: customers, suppliers, employees, shareholders/investors/financial institutions, government/academic/research institutions, and society/communities. Views on sustainability topics are gathered through routine communication and documented feedback, tailored to each stakeholder group's mode of engagement and areas of focus.

1 Identify communication targets: 6 stakeholder categories

Customers, suppliers, employees, shareholders/investors/financial institutions, government/academic/research institutions, and society/communities are the primary targets of Fusheng Precision's engagement.

2 Understand the sustainability context: 14 sustainability topics

Starting from the perspective of Fusheng Precision's operating strategy, business activities, and upstream/downstream partnerships, we reference (1) international sustainability standards and frameworks such as the SDGs, GRI Standards, ISO 26000, SASB, and TCFD; (2) the areas of focus of sustainability rating agencies and the investment market; and (3) governance, economic, environmental, and human-rights-related issues among domestic and international peers, to identify and consolidate 14 sustainability topics that are actually or potentially relevant to Fusheng Precision, forming the basis for the materiality analysis.

Impact

Based on the identified material topics, Fusheng Precision analyzes their impact on the economy, environment, people, and human rights, and uses this analysis to formulate future operating strategies, targets, and related plans.

6. Analyze the significance of impacts: assessment of positive/negative impact of management actions

For each of the 8 identified material topics, senior management and relevant management units assess and rank the positive and negative impacts of existing management actions, based on the severity and likelihood of occurrence, to inform future adjustments to operating strategy, resource allocation, target-setting, and management program refinement.

7. Review and approval: Board oversight mechanism

The Board of Directors reviews the company's sustainability-related targets and the management effectiveness of material topics at least once a year, and approves their direction and progress. Material topics and management priorities are also reviewed on a rolling basis in light of external trends and stakeholder feedback, to ensure the sustainability strategy remains aligned with the operating environment and stakeholder expectations.

Materiality

To ensure the efficiency and decision-relevance of the materiality analysis, we continue to apply the existing methodological basis, focusing on substantive feedback from high-influence stakeholders, including formal sustainability questionnaires, review comments, and correspondence from brand customers and financial institutions/investors. Multi-year trend comparison and cross-validation from multiple sources further ensure that material topics reflect changes in external expectations and industry developments in a timely manner.

3. Gather stakeholder input: annual update approach

This year, views were gathered and trends confirmed through communication and documented feedback from various stakeholder groups, covering sustainability questionnaires, surveys, and formal correspondence with customers, financial institutions, investors, and government/academic circles, which served as the basis for adjusting the level of attention and weighting of sustainability topics. Overall analysis found that stakeholder priorities changed little from the prior year and remain highly consistent with current operating risks and management priorities.

4. Analyze operational impact: internal assessment and weighting

Internal managers and relevant department staff assess the weighting and impact of sustainability topics based on the frequency of daily communication, degree of dependency, and influence of each stakeholder group, combined with operational management practices and risk management perspectives, ensuring the materiality judgment is consistent with current operating conditions.

5. Produce the materiality matrix: 8 material topics

Combining the analysis of the 14 sustainability topics across the two dimensions of "significance of impact on Fusheng Precision's economy, environment, and society" and "level of stakeholder concern," 8 material topics were identified: (1) Product Management, (2) Customer Relationship Management, (3) Information Security Management, (4) Occupational Health and Safety Management, (5) Risk and Crisis Management, (6) Pollution and Waste Management, (7) Supply Chain Management, and (8) Water Resource Management.

Responsiveness

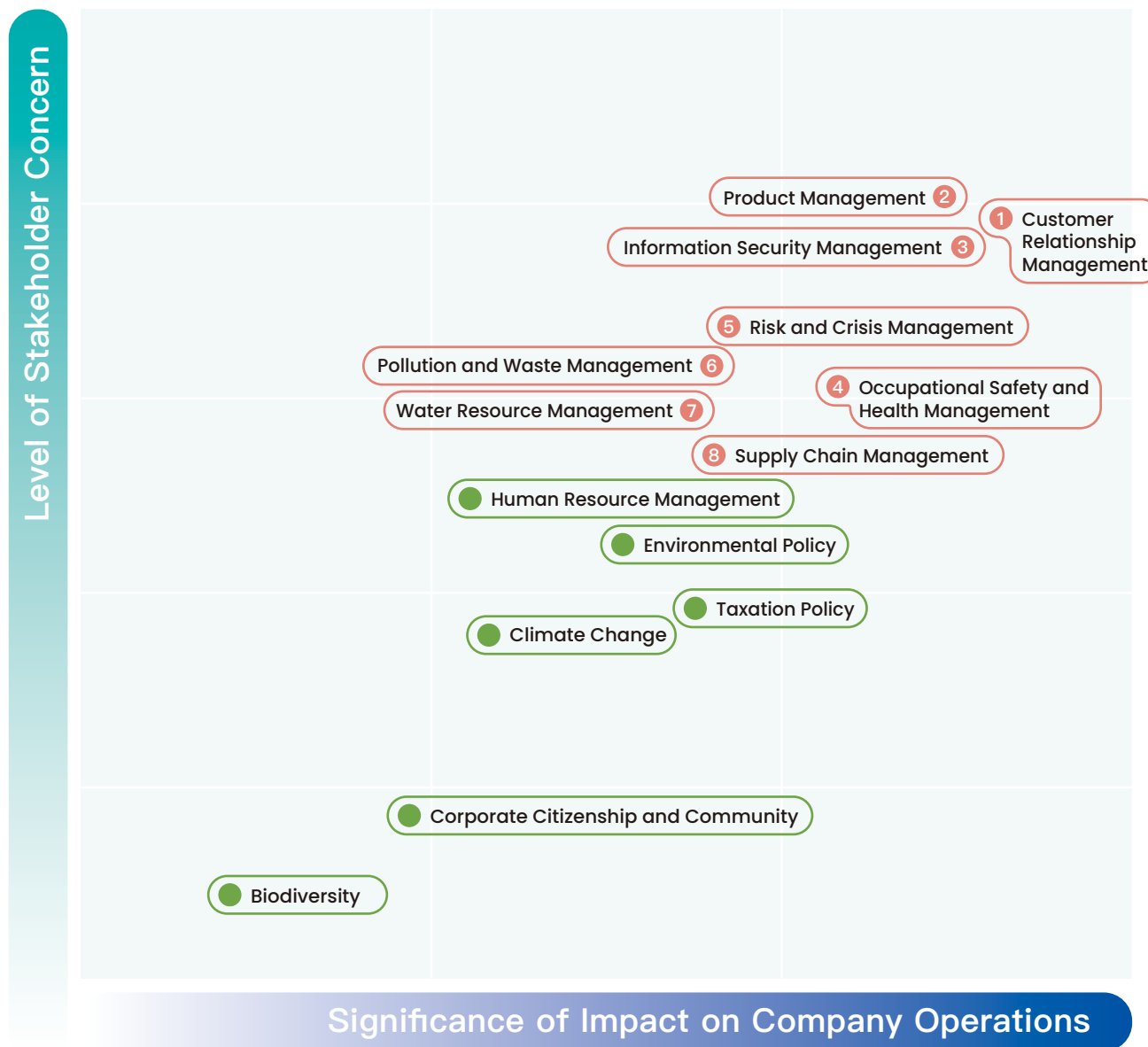
Fusheng Precision reviews the transparent disclosure of its performance on material topics, maintains communication and engagement with stakeholders, and enables stakeholders to participate in and review the company's sustainability management.

8. Transparent disclosure and communication: ongoing response to stakeholder concerns

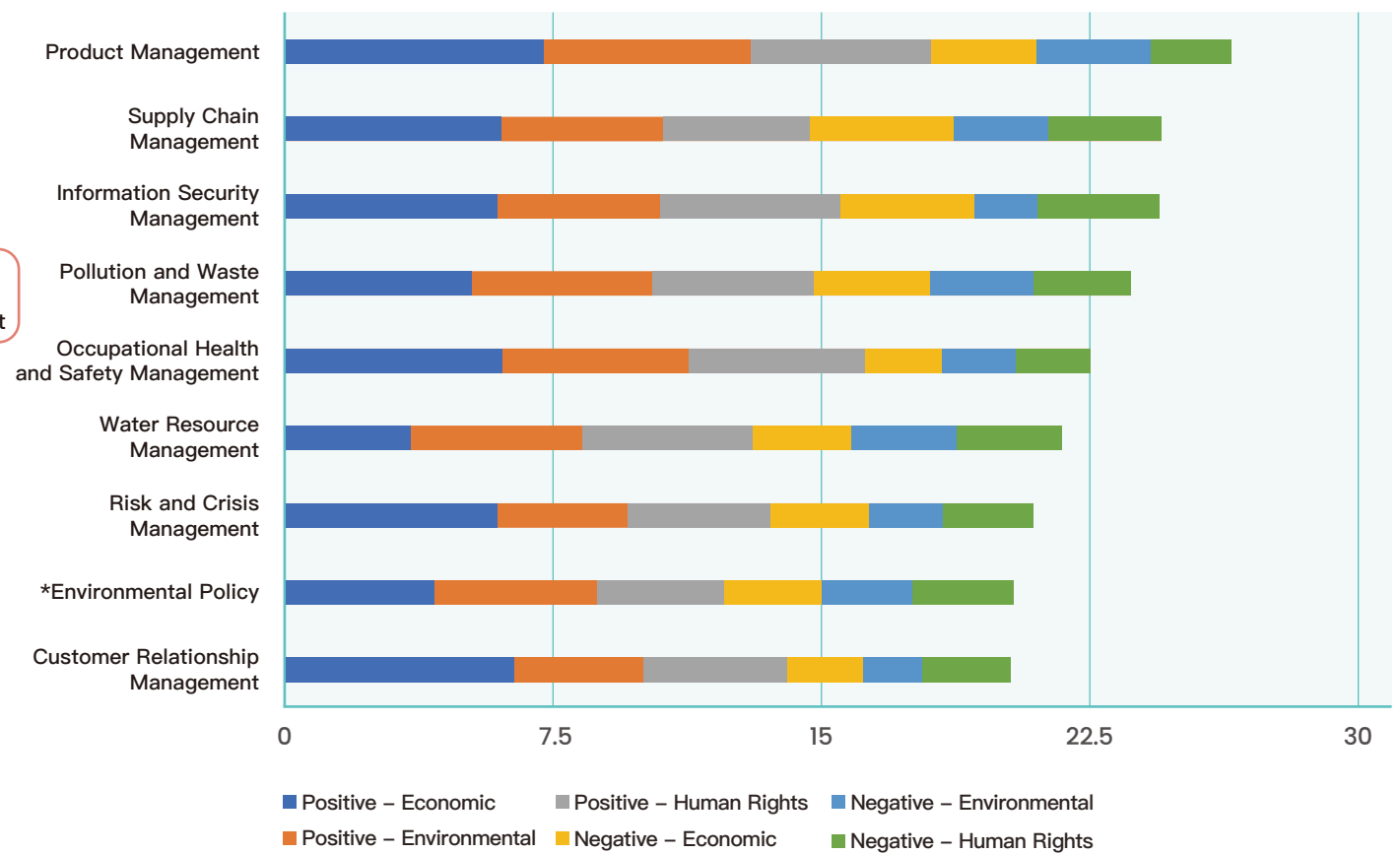
Based on the 8 material topics identified through the materiality analysis, and with reference to the GRI material topics, topic-specific standards, and industry requirements, Fusheng Precision systematically gathers information on its management approach, action plans, and performance indicators, and discloses this information through channels such as its annual Sustainability Report and corporate website, continuing to respond to stakeholder concerns and maintain engagement mechanisms to promote transparent communication and continuous improvement.

Human rights, corporate governance, and business ethics are foundational to the company's operations, and their importance and related disclosures are no longer included in the material topic identification process. In recent years, however, as companies respond to the opportunities and risks related to climate change, the importance of supply chain management and risk and crisis management has gradually increased; related topics such as “Environmental Policy,” “Carbon Border Tax Policy,” and “Climate Change” have, based on internal expert judgment, been consolidated into the impact assessment, with management effectiveness reviewed against relevant regulations and voluntarily disclosed as a reference for ongoing improvement.

Analysis of Sustainability Topics' Influence on Stakeholders and Company Operations



Analysis of Material Topics' Impact on the Environment, Economy, People, and Human Rights



1.4.2 Material Topic Impact Patterns and Response Matrix 【GRI 3-3】

● Direct impact
 ◎ Indirect impact
 ● Environmental
 ● Governance & Economic
 ● People & Human Rights

Material Topic	Impact Pattern	Value Chain Impact Boundary						Management Approach and Actions (Response Chapter)
		Internal	External					
		Employees	Customers	Suppliers	Investors	Academic/Research Institutions	Community	
1.Product Management	Positive impact: ●Continued investment in R&D for new products and improved product quality reduces return/rework rates, strengthens customer trust, and indirectly increases revenue. ●Incorporating environmental considerations into new product and technology development enhances corporate image, and indirectly raises suppliers' focus on environmental protection or increases investor favorability ●Technology upgrades and increased automation reduce employees' working hours and labor intensity, improving employee satisfaction and efficiency.							III. Value Chain Management
	Negative impact: ●Inadvertent use of highly polluting materials or technologies could cause environmental damage to surrounding communities. ●If production technology does not advance toward energy efficiency and automation, energy and labor costs may become too high, affecting customers' willingness to purchase. ●If production technology does not advance toward automation, the risk of employees being exposed to occupational accidents or diseases may increase.							
2.Information Security Management	Positive impact: ●Protects the confidentiality of customer data, reduces the risk of internal intrusion or data leakage, and protects the company's information and product technology secrets. ●Sustains customer trust and stable order cooperation, builds a good corporate image, and ensures the competitiveness of the company's products/services/technology. ●Reduces the risk of operational disruption and non-compliance, helping to build investor and financial institution confidence in the company's governance and internal controls.							II. Corporate Governance
	Negative impact: ●As an OEM manufacturer, any leak of customer or company confidential information or product secrets could affect customer trust.							
3.Customer Relationship Management	Positive impact: ●Good customer communication and satisfaction surveys foster long-term cooperative relationships, help the company understand and improve its weaknesses, and increase customer loyalty.							III. Value Chain Management
	Negative impact: ●Inaccurate or subjective customer data feeding into company decisions may cause the company to miss customers' actual needs; if resources are misallocated, products that fail to meet customer expectations may result, weakening competitiveness.							

● Direct impact ◎ Indirect impact ● Environmental ● Governance & Economic ● People & Human Rights

Material Topic	Impact Pattern	Value Chain Impact Boundary						Management Approach and Actions (Response Chapter)
		Internal	External					
		Employees	Customers	Suppliers	Investors	Academic/Research Institutions	Community	
4. Occupational Health and Safety Management	Positive impact: ●A healthy working environment safeguards colleagues' health, improving job satisfaction and efficiency, and strengthening employee loyalty. ●Indirectly improves employee retention, attracts external talent, and enhances the company's image and reputation. ●More stable product quality, maintaining efficient output and lowering production costs.							V. Human Capital
	Negative impact: ●Safety incidents, if they occur, could affect the working atmosphere and corporate reputation, which is unfavorable for business, talent recruitment, and fundraising.							
5. Risk and Crisis Management	Positive impact: ●Accurate risk assessment minimizes the risk of unexpected incidents in the company's decision-making and enables effective strategies to reduce impacts on employees and society. ●Increases the trust and investment willingness of external investors.							II. Corporate Governance
	Negative impact: ●When a company fails to manage risk effectively, expectations for the future may become more unstable, leading to reduced investment and higher cost of capital. ●If a company underestimates environmental and climate-related risks, an inability to respond to extreme weather, unstable energy supply, or rapid regulatory change could affect consumer interests and operational stability, in turn affecting the ability to attract investment and financing.							
6. Pollution and Waste Management	Positive impact: ●Effective air pollution and waste management reduces energy consumption and the generation of waste and pollutants, directly lowering energy and waste disposal costs, and indirectly increasing sales opportunities and performance. ●Maintaining a good environment for surrounding communities enhances social responsibility and increases satisfaction among employees and the community/society, creating momentum for the company's development.							IV. Eco-friendly Management
	Negative impact: ●Increasingly stringent regulations raise additional treatment costs, and addressing environmental impact may increase resource consumption. ●Improper treatment of wastewater or waste could increase employees' risk of exposure to occupational hazards.							

● Direct impact ◎ Indirect impact ● Environmental ● Governance & Economic ● People & Human Rights

Material Topic	Impact Pattern	Value Chain Impact Boundary						Management Approach and Actions (Response Chapter)
		Internal	External					
		Employees	Customers	Suppliers	Investors	Academic/Research Institutions	Community	
7. Water Resource Management	Positive impact: ●Reducing resource consumption and reusing renewable resources creates a better environment and lowers costs, building a positive image that supports the company's sustainable development.							IV. Eco–friendly Management
	Negative impact: ●Improper wastewater discharge could degrade the environment, affecting local flora and ecological balance, and result in negative social feedback. ●In the event of water scarcity caused by extreme weather, water costs may instead increase.							
8. Supply Chain Management	Positive impact: ●Optimizing supply chain management can effectively shorten production time, reduce waste, lower costs, and improve the economic efficiency of the overall industry chain. ●Improved energy management and efficiency across the supply chain can reduce the overall carbon footprint.							III. Value Chain Management
	Negative impact: ●If the supply chain fails to implement labor rights protection and occupational health and safety management, human rights risks may increase, in turn affecting corporate reputation, customer trust, and operational stability.							

1.4.3 Stakeholder Engagement 【GRI 2-16、2-29】

Fusheng Precision identifies its key stakeholders — customers, suppliers, employees, shareholders/investors/financial institutions, government/academic/research institutions, and society/communities — based on the degree to which each group affects, and is affected by, the company's operations. Communication and engagement are conducted through a variety of regular and ad hoc channels tailored to the characteristics and areas of focus of each stakeholder group.

In the course of stakeholder engagement, Fusheng Precision gathers feedback from customers, financial institutions, investors, and government/academic circles, including sustainability questionnaires, surveys, formal correspondence, and records of routine engagement, as an important basis for understanding stakeholder concerns and external sustainability trends; this feedback is systematically analyzed and integrated as a reference for materiality analysis, sustainability strategy planning, and adjustments to management approach.

Through continuous and diverse stakeholder engagement mechanisms, Fusheng Precision is able to respond promptly to external concerns, strengthen the quality of communication, and continuously improve its sustainability performance, building trusted, mutually beneficial partnerships. Engagement results are regularly fed back into the internal sustainability mechanism and incorporated into Board oversight and decision-making.

Stakeholder	Communication Platform	Frequency	Topics of Concern	Response
Employees	- Employee performance interviews - New hire orientation sessions - Welfare Committee meetings - Plant-wide morning meetings - Labor-management meetings - Labor Safety and Health Committee - Internal announcements/intranet employee recognition - Employee feedback channels - Daily departmental morning meetings	- Semi-annually - Each recruitment cycle - Quarterly - Monthly - Quarterly - Quarterly - Ongoing - Ongoing - Daily, regular (weekly/monthly)	- Customer Relationship Management - Information Security Management - Product Management - Risk and Crisis Management - Occupational Health and Safety Management	- New hire interview sessions - Welfare Committee meetings - Plant-wide morning meetings - Labor-management meetings - Labor Safety and Health Committee
Customers	- Direct phone and email communication - Customer visits (both directions) - Project development video conferences - Order forecast and capacity planning meetings - Quality review meetings - QBR business review meetings - Early-stage development R&D meetings - Customer satisfaction surveys - Annual customer supplier conference	- Ongoing - Monthly, semi-annually - Weekly - Weekly - Weekly or monthly - Quarterly - Biweekly or quarterly - Semi-annually - Annually	- Biodiversity - Climate Change - Pollution and Waste Management	Consecutive recognition as a Global Best Supplier by major customers
Suppliers	- Direct phone and email communication - New supplier evaluation - Supplier rating - Supplier audits - Supplier coaching - On-site supplier presence	- Ongoing - Ongoing - Quarterly - As needed - Ongoing - As needed	- Product Management - Environmental Policy - Pollution and Waste Management - Water Resource Management	- Quarterly supplier rating - Supplier audits
Shareholders/Investors/Financial Institutions	- Corporate website/Market Observation Post System - Shareholders' meeting/annual report - Investor conferences - Direct phone and email communication - Dedicated interviews for bank credit line renewals	- Ongoing - Annually - Quarterly - Ongoing - As needed	- Information Security Management - Product Management - Risk and Crisis Management - Supply Chain Management	- Financial/business information announcements - Annual shareholders' meeting - Domestic investor conferences - Foreign institutional investor calls - Annual bank credit line renewal interviews
Government/Academic/Research Institutions	- Industry exchange - Academic lectures and forums - On-site inspections by government agencies - Official correspondence - Market Observation Post System	- As needed - As needed - As needed - As needed - Ongoing	- Information Security Management - Product Management - Pollution and Waste Management - Water Resource Management - Occupational Health and Safety Management	- Corporate visits and exchanges - Academic lectures - Campus recruiting - Routine occupational safety and environmental audits
Affiliated Enterprises	- Direct phone and email communication - Affiliate coaching - Partner meetings	- Ongoing - Ongoing - Annually	- Information Security Management - Product Management - Risk and Crisis Management - Supply Chain Management - Human Resource Management	- Welfare Committee meetings - Group Welfare Committee meetings - Participation in partner meetings
Local Community/Public	- Direct phone and email communication - Official correspondence - Participation in public welfare activities	- Ongoing - As needed - As needed	- Customer Relationship Management - Information Security Management - Pollution and Waste Management - Water Resource Management	Participation in local social welfare organization support activities

In response to the material topics of stakeholder concern and their potential positive and negative impacts, Fusheng Precision is committed to ongoing identification, management, and improvement across the environmental, social, corporate governance, and sustainable supply chain dimensions, guided by relevant policies, management systems, and grievance and response mechanisms. Key management results are incorporated into the internal sustainability mechanism and Board oversight as a reference, steadily advancing toward our sustainability goals. **【GRI 2-24、2-25】**

Policy and Commitment		Targets
Environmental	◇When utilizing environmental resources at the locations of its production sites, Fusheng Precision takes into account government policy, corporate development, and industry change, while also considering the needs of surrounding residents, managing and allocating resource use reasonably and effectively to reduce environmental resource consumption and implement low-carbon operations. ◇ISO 14001 environmental management system certified; environmental protection action plans continue to be implemented. ◇The Three Shengs have completed ISO 14064-1:2018 greenhouse gas inventory certification.	Short-term (≤3 years): ◆15% reduction in product carbon intensity by 2027 vs. baseline year ◆Complete the GHG inventory for Group subsidiaries in 2026–2027, and complete third-party verification in 2028–2029 (phased approach) Medium/long-term (>3 years): ◆20% reduction in product carbon intensity by 2030 ◆Achieve net-zero carbon emissions by 2050
People and Human Rights	◇Uphold the principles of the Universal Declaration of Human Rights (UDHR) and oppose all forms of discrimination and human rights violations. ◇Human-rights-related policies are set out in the Employee Code of Conduct, including sexual harassment prevention measures and grievance channels available to employees at all production and operating sites.	Short-term (≤3 years): ◆Local employee hiring rate of 90% ◆Employment rate of persons with disabilities of 1% ◆Zero occupational safety incidents as the management target Medium/long-term (>3 years): ◆Develop and cultivate well-rounded talent and foster a culture of accountability ◆Provide employees with a healthy, safe, and comfortable working environment ◆Maintain compensation for key talent in the top 25% of the industry
Corporate Governance	◇Implement a culture of business ethics in accordance with the “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and applicable local regulations. ◇Establish “Integrity Management Procedures and Guidelines” setting out the code of conduct for employees in the course of business. ◇Continuously optimize customer satisfaction management and feedback mechanisms	Short-term (≤3 years): ◆Continue to improve the corporate governance evaluation rating in accordance with the FSC's Corporate Governance Roadmap ◆Strengthen Board functions and increase the diversity of Board composition Medium/long-term (>3 years): ◆Improve ratings across various domestic and international ESG evaluations
Sustainable Supply	◇Promote responsible procurement in line with international guidelines, focus on supply chain human rights, occupational health and safety, and environmental protection issues, and refuse the use of conflict minerals. ◇Establish a “Sustainable Supply Chain Management Policy” to implement ESG sustainability and the mission of an eco-friendly enterprise. ◇Extend relevant requirements to supply chain labor in accordance with customers' industry standards and guiding principles.	Short-term (≤3 years): ◆100% incorporation of the Supplier Code of Conduct into supplier management and evaluation ◆Increase the local procurement ratio to over 75% ◆Continue to strengthen labor human rights across the Group and supply chain ◆Support key suppliers in carrying out carbon inventories Medium/long-term (>3 years): ◆Support key suppliers in advancing energy conservation and carbon reduction ◆Help key suppliers obtain environment-related certifications

02 Corporate Governance

2.1 Governance Structure

2.2 Business Ethics

2.3 Risk Management

2.4 Information Security Management



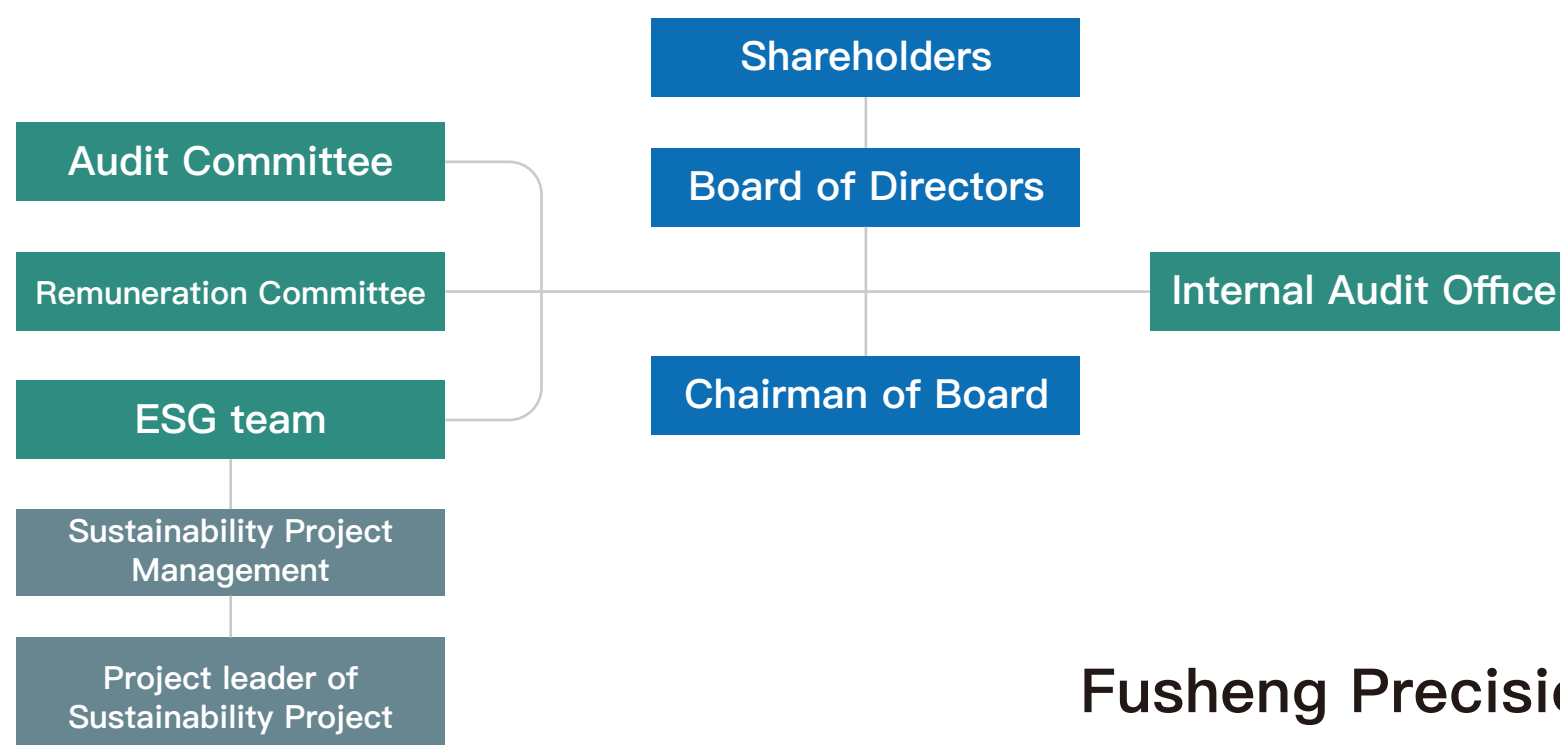
2.1 Governance Structure 【GRI 2-9、2-10、2-12】

Fusheng Precision continues to strengthen its governance structure, aiming to build a transparent, efficient, and resilient governance system. In addition to establishing a sound governance framework and strictly complying with applicable laws and its Articles of Incorporation, the company implements robust oversight and reporting mechanisms to strengthen internal controls, improve governance quality, and ensure that its management operations are sound and meet stakeholder expectations.

Fusheng Precision's management and all employees uphold the highest standards of integrity to provide quality service and create long-term corporate value. To this end, the company has established and implemented a range of integrity and governance policies, including its Corporate Governance Best-Practice Principles, Integrity Management Procedures, and Anti-Corruption Management Measures, to strengthen its organizational ethics culture and prevent bribery, fraud, and other misconduct.

To enhance the functioning of the Board, the company conducts regular Board performance evaluations and pursues improvements and governance optimization based on the results. Board members are also continuously arranged to participate in professional courses to keep abreast of the latest governance trends and regulatory requirements, ensuring ongoing improvement in oversight capability and decision-making quality. Annual corporate governance activities and performance are disclosed transparently in the annual report and on the corporate governance section of the corporate website, reflecting the company's commitment to information disclosure and transparency.

In addition to regularly receiving reports on sustainability- and climate-related matters, the Board incorporates material sustainability risks and opportunities into its annual strategic discussions and capital allocation evaluations. In 2025, when reviewing medium- and long-term investment and capacity allocation, the Board simultaneously considered carbon emission trends, energy cost changes, and supply chain decarbonization requirements, and approved capital expenditure projects proposed by management for low-carbon processes, energy efficiency improvements, and cross-site carbon management, ensuring the company's long-term competitiveness and financial resilience.



Fusheng Precision Organizational Chart

2.1.1 Board Operations and Recusal from Conflicts of Interest 【GRI 2-13、2-15】

The Board of Directors is the company's highest governance and decision-making body, responsible for overseeing the company's strategic direction, major operating decisions, and risk management. The Board meets at least once per quarter, with ad hoc meetings convened as business needs require, to ensure important matters receive timely and thorough discussion.

Within its governance structure, the Board has established an Audit Committee and a Compensation Committee, which provide professional oversight and guidance on matters such as financial reporting, fair disclosure, internal controls, performance evaluation, and senior management compensation policy; a dedicated internal audit unit is also in place, conducting routine and special audits in accordance with the internal audit system to ensure business processes comply with laws, company policy, and internal controls, effectively preventing fraud and strengthening the accuracy and transparency of information.

Fusheng Precision practices information disclosure, regularly publishing financial reports as required and disclosing governance activities on its website and the Market Observation Post System, strengthening information transparency and providing a basis for effective stakeholder oversight.

Fusheng Precision has appointed independent directors with professional backgrounds and genuine independence, who provide objective and impartial professional advice during major decision-making to strengthen the quality of Board decisions. When reviewing proposals, the Board fully considers the views of independent directors to ensure decisions balance oversight function with stakeholder interests.

The Rules of Procedure for Board Meetings set out a comprehensive conflict-of-interest recusal system, requiring directors, managers, and employees to uphold a high standard of self-discipline. Where a proposal involves the interests of a director or the legal entity they represent, and this could affect the fairness of the exercise of their duties, that director must recuse themselves from discussion and voting, and may not vote by proxy on behalf of other directors. For matters involving a conflict of interest, the relevant person may attend to state their views and answer questions but must leave the meeting “during the vote,” ensuring the decision-making process is open, fair, and in the company's best interest.

Name	Responsibilities	Name	Responsibilities
Board of Directors	The Board of Directors meets at least once per quarter and consists of 7 directors, including 3 independent directors (42.9% of the Board). All Board members possess the professional expertise and diverse, complementary backgrounds needed for Fusheng Precision's operations, continuously strengthening Board functions, improving management team leadership, and emphasizing the protection of shareholder rights and the accuracy and transparency of information.	Audit Office	Assists the Board and management in examining and reviewing deficiencies in the internal control system and measuring the effectiveness and efficiency of operations, providing timely improvement recommendations to ensure the internal control system is effectively implemented and serves as a basis for its review and revision. In 2025, the Audit Office held 2 dedicated discussions with independent directors and the accountant regarding audit execution, follow-up on the remediation of audit findings, and their effectiveness.
Audit Committee	The Audit Committee meets at least once per quarter and is composed of three independent directors. It is responsible for overseeing the fair presentation of the company's financial statements, the appointment/dismissal, independence, and performance of the certifying accountant, the effective implementation of internal controls, the company's compliance with applicable laws and regulations, and the management of existing or potential company risks. ◇9 meetings held in 2025, with 98% committee attendance	Chief Corporate Governance Officer	Fusheng Precision's chief accounting officer concurrently serves as its chief corporate governance officer, responsible for matters related to Board and shareholders' meetings; preparing minutes of Board and shareholders' meetings; assisting directors with onboarding and continuing education; providing directors with the information needed to perform their duties; and assisting directors with compliance with laws and other matters set out in the Articles of Incorporation or contracts. In 2025, the chief corporate governance officer completed 12 hours of continuing education.
Compensation Committee	The Compensation Committee meets at least twice a year and is composed of three independent directors. It is responsible for periodically reviewing compensation regulations and proposing amendments; establishing and periodically reviewing the policies, systems, standards, and structure for the annual and long-term performance goals and compensation of directors and managers; periodically evaluating the achievement of performance goals by directors and managers and determining the content and amount of their individual compensation; and submitting its recommendations to the Board for discussion. ◇3 meetings held in 2025, with 100% committee attendance	ESG Task Force	The Group's Deputy CFO concurrently serves as the Group's Chief Sustainability Officer, overseeing an ESG Task Force responsible for integrating and coordinating across plants as the unit driving sustainable development, reporting on sustainability execution to the Board at least once a year. GHG inventory results, as a dedicated project, are reported to the Board each quarter.

Note 1: The table above reflects 2025 data, consistent with the ESG digital platform and the Annual Shareholders' Report.

Note 2: Fusheng Precision's Board was re-elected in May 2026, comprising 9 directors including 4 independent directors; details will be updated and disclosed in the 2026 Sustainability Report and Annual Shareholders' Report.

2.1.2 Board Composition 【GRI 2-11、2-17】

In selecting Board members, Fusheng Precision comprehensively considers core competencies such as professional knowledge structure, industry experience, risk identification and oversight capability, decision-making judgment, and business ethics, and establishes a Board diversity policy based on the company's business model and future development needs. Diversity dimensions include industry experience, professional background, gender, age, international perspective, and sustainability governance capability, ensuring the Board possesses comprehensive and balanced governance capacity. The Board is composed of 7 members, all with extensive industry experience, corporate management capability, and risk governance expertise; some members have deep expertise in technology, finance, and international markets, effectively assisting the company with strategic review, resource allocation, and risk control.

The Board, together with management, also focuses on corporate sustainability issues including climate change, resource management, human capital, and corporate governance, actively participating in sustainability-related decisions and policy oversight. Through a governance structure built on professional division of labor and diverse perspectives, Fusheng Precision demonstrates a firm commitment to enhancing governance effectiveness and fulfilling its sustainability commitments.

Chairman: Li Liang-Chen

In addition to serving as Chairman of Fusheng Precision, Chairman Li Liang-Chen also serves as Chairman of Fusheng Industrial Co., Ltd. and Fusheng Precision Industry Co., Ltd., with experience spanning sporting goods, industrial products, and electronic components. He is well versed in the operation of both proprietary brands and ODM/OEM business, and has led multiple cross-border M&A transactions for the Group as well as joint ventures in Europe, the US, and Japan. Chairman Li also worked with private equity partners to complete a long-term plan for the company's spin-off and reorganization in 2010, and helped facilitate the private equity fund's successful exit in 2017, leading Fusheng Precision back to the capital markets.

Director: Chiang Ching-Sheng

Director Chiang Ching-Sheng currently serves as President of Fusheng Precision, with over 30 years of experience in the sporting goods OEM industry. With a background in mechanical engineering and starting his career in sales, he has comprehensive knowledge of global customers, industry dynamics, cross-border manufacturing management, and advanced technology R&D, and in recent years has actively pursued diversification, expanding the business into other precision metal processing products and a wider range of sporting equipment.

Director: Lee Wang-Ming

Director Lee Wang-Ming currently serves as General Manager of Zhongshan Guangsheng, Fusheng Precision's largest production base. Before taking on this role, Director Lee held positions across several different departments of the Fusheng Group, and has over 30 years of experience in golf equipment production management, with deep familiarity with complex process management systems and the implementation of lean manufacturing.

Director: Cheng Tun-Chien

Director Cheng Tun-Chien is Chairman of the well-known Taiwan private equity firm Hongding Capital, and currently serves as a director or independent director at multiple Taiwan-listed companies. Before founding Hongding Capital, Director Cheng was General Manager of UMC's corporate venture capital arm, leading successful investments in companies across the US, China, and Japan. He also served as Managing Director, Asia Pacific, and Taiwan Country Head at Morgan Stanley, with over 20 years of technology industry investment experience. Director Cheng holds an MBA from Columbia University and a bachelor's degree in business from National Taiwan University.

Independent Director: Liu Wei-Chi (Convener, Audit Committee)

Independent Director Liu Wei-Chi is the current President of Chung Hua University, having previously served as President of National Sun Yat-sen University, Chairman of Taiwan High Speed Rail Corporation, and Chairman of Taiwan Cooperative Financial Holding. He currently also serves as an independent director at multiple listed companies, with extensive experience across industry, government, and academia. Independent Director Liu holds a PhD in Business Administration from Northwestern University in the US, with expertise in corporate and financial management, and has made significant contributions to higher education and industrial development in Taiwan.

Independent Director: Kao Chi-Tsu

Independent Director Kao Chi-Tsu is the current President of the Taiwan ITRI Innovation Association, dedicated to bringing the spirit of Silicon Valley entrepreneurial mentorship to Taiwan and promoting exchange among entrepreneurs, angel investors, and the next generation of founders through the association. Independent Director Kao holds a PhD in Chemistry from UC Berkeley and is a co-founder of Unimicron Technology, with extensive experience in materials technology innovation, industry trends, entrepreneurship, and business management.

Independent Director: Chen Chih-Kang

Independent Director Chen Chih-Kang currently serves as Director and General Manager of Nanya PCB Co., Ltd., with deep familiarity in formulating corporate operating strategies and executing and managing various business functions. A graduate of the Department of Accounting at National Cheng Kung University and a licensed CPA in Taiwan, he brings professional expertise in business management, risk management, financial accounting, and regulatory compliance.

Note 1: The table above reflects 2025 data, consistent with the ESG digital platform and the Annual Shareholders' Report.

Note 2: Fusheng Precision's Board was re-elected in May 2026, comprising 9 directors including 4 independent directors; the Chairman role is now held by former director Chiang Ching-Sheng. Details will be updated and disclosed in the 2026 Sustainability Report and Annual Shareholders' Report.

2.1.3 Board Performance Evaluation **[GRI 2-18]**

Board performance is evaluated annually through a self-assessment questionnaire covering indicators such as the Board's level of engagement in company operations, decision-making quality, director selection and continuing education, and the effectiveness of internal controls, with an external professional independent institution or panel of experts conducting the evaluation once every three years. From November 19 to December 30, 2025, Fusheng Precision engaged the Taiwan Corporate Governance Association to serve as the external evaluator of its Board performance. The evaluation concluded that the Board's governance and operations comply with the relevant requirements set out by the Taiwan Stock Exchange for corporate governance practices and Board performance evaluation. The next external performance evaluation is scheduled for 2028; further details are available in the company's annual report.

2.1.4 Director Continuing Education

Under Article 8 of Fusheng Precision's Board Performance Evaluation Measures, one focus of directors' self-assessment is confirming whether directors possess the professional knowledge, skills, and capacity for continuous improvement needed to perform their duties. To strengthen governance effectiveness and improve decision-making quality, Fusheng Precision actively encourages directors to participate in internal and external professional courses covering key topics such as risk management, corporate governance, corporate sustainability, regulatory compliance, and finance, ensuring directors stay abreast of domestic and international governance trends and sustainability requirements.

Each director is expected to complete at least 6 hours of continuing education per year, and all directors are required to complete relevant training according to their functional needs during their term. Fusheng Precision's Board members fully completed their annual continuing education plans in 2025, continuing to enhance governance insight and strengthen overall Board effectiveness.

Directors' and independent directors' attendance at Board meetings and their annual continuing education records are disclosed as required in the "Table of Directors' and Supervisors' Attendance at Board Meetings and Continuing Education" on the Market Observation Post System, demonstrating information transparency and enabling stakeholder inquiry.

2.1.5 Compensation Policy **[GRI 2-19、2-20]**

Fusheng Precision's compensation system is established in accordance with its Articles of Incorporation, personnel management regulations, and related internal rules, balancing market competitiveness, sustainability goals, and the company's long-term interests. Compensation is linked to operating performance and sustainability performance (covering the results of environmental, economic, and social initiatives) to ensure the reward system genuinely reflects individual contribution and corporate sustainability value. The compensation system also incorporates industry conditions and operating risk factors, making the reward mechanism more forward-looking and robust.

Compensation for directors and independent directors is allocated in accordance with the Articles of Incorporation and relevant regulations, submitted to the Board for discussion and resolution, and reported at the shareholders' meeting, ensuring information transparency and oversight. Compensation for the President and Vice Presidents is adjusted based on their substantive contribution to operating performance, industry compensation levels, achievement of operating targets, and future risk assessment, ensuring senior management compensation meets governance requirements. Distribution of employee compensation is handled in accordance with the Articles of Incorporation, disbursed following Board resolution, and reported at the shareholders' meeting, demonstrating the company's emphasis on information disclosure and stakeholder rights.

Information on compensation payments, employee compensation, and director and senior management compensation is disclosed in the 2025 annual report for stakeholder reference, strengthening the transparency of the company's compensation governance.

2.2 Business Ethics 【GRI 2-26、3-3、205-2、205-3】

2.2.1 Business Ethics and Anti-Corruption Policy

Fusheng Precision upholds the principles of “fairness, honesty, trustworthiness, and transparency” in its business activities, with integrity governance as an important foundation of corporate sustainability. To implement its business ethics policy, the company has established “Integrity Management Procedures and Guidelines” in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and applicable laws in the jurisdictions where the Group operates, systematically governing the ethical standards and code of conduct all employees must follow in the course of business, shaping a corporate culture centered on integrity, and ensuring all business activities meet ethical and regulatory requirements.

These procedures and guidelines clearly define the scope of “dishonest conduct,” including employees directly or indirectly offering, promising, requesting, or accepting improper benefits in the course of business to obtain or maintain any improper advantage, or engaging in conduct that violates integrity, the law, or fiduciary duty. “Benefits” covers money, gifts, commissions, positions, services, preferential treatment, kickbacks, facilitation payments, entertainment, and other items or advantages of value, in any form or under any name.

Fusheng Precision comprehensively raises employees' ethical awareness and prevents corruption risk at the source through institutionalized management, communication, training, and audit controls. The company continues to strengthen its internal controls and oversight mechanisms to ensure a culture of integrity is embedded in daily operations, safeguarding corporate reputation and stakeholder trust.

Responsible Unit and Authority

To strengthen integrity governance and implement its anti-corruption policy, Fusheng Precision has designated the Human Resources Center as the dedicated unit for its business ethics and anti-corruption policy, responsible for coordinating the relevant systems, resource allocation, and cross-departmental coordination, with sufficient staffing and resources to fully integrate ethical business practices into corporate operating processes and strengthen implementation.

Under the Integrity Management Procedures and Guidelines, the Human Resources Center is responsible for the following key functions:

System planning and revision: reviewing and updating the business ethics policy, procedures, and guidelines to ensure they meet the latest regulatory requirements and international trends.

System implementation and advisory services: providing employees with guidance and answering questions regarding the standards they must follow in the course of business, helping employees correctly understand and implement integrity requirements.

Training and communication: planning and conducting business ethics and anti-corruption training to raise employees' ethical awareness and risk-identification capabilities.

Reporting and investigation mechanism: receiving, logging, filing, and following up on reports of integrity violations or misconduct, and initiating investigation or referring cases to the relevant unit as required.

Implementation oversight: tracking implementation across departments and proposing improvements where necessary to ensure the system is implemented effectively and continuously refined.

To ensure governance transparency and a high degree of accountability, the Human Resources Center reports to the Board at least once a year on the implementation of the business ethics policy, covering progress on system rollout, training outcomes, handling of reported cases, and follow-up improvement measures, enabling the Board to provide oversight and maintain the effectiveness of integrity governance.

Scope of Work of the Dedicated Task Force

◇ Integrating Integrity Governance into Corporate Strategy

Helps incorporate integrity and ethical values into the company's operating policy, and, in line with legal and regulatory requirements, formulates measures for ethical business practices and fraud prevention, ensuring fairness, transparency, and integrity are upheld across all business activities.

◇ Risk Analysis and Prevention Planning for Dishonest Conduct

Identifies and assesses the risk of dishonest conduct that may arise within the scope of operations, and formulates prevention plans accordingly, along with corresponding standard operating procedures and guidelines for employees to follow in the course of business.

◇ Design of Oversight and Checks-and-Balances Mechanisms

Plans the internal organizational structure and division of responsibilities, assigning appropriate oversight and checks-and-balances mechanisms to business activities with higher integrity risk, ensuring the internal control system operates effectively.

◇ Promotion and Training on Integrity Policy

Plans training related to business ethics and coordinates promotional activities across units to raise employee awareness and implementation of the integrity policy, anti-corruption system, and ethical standards.

◇ Whistleblowing System Design and Effectiveness

Plans and maintains whistleblowing and reporting mechanisms, ensuring channels remain open and the handling process is fair and confidential, protecting whistleblowers' rights so the system can effectively fulfill its fraud-prevention function.

◇ Review and Assessment of the Effectiveness of Preventive Measures

Assists the Board and management in reviewing the effectiveness of business ethics systems, periodically assessing compliance across business processes, proposing improvements where necessary, and preparing reports for decision-making reference.

◇ Management and Retention of Documented Information

Responsible for preparing, retaining, and updating documents related to the business ethics policy, including compliance statements, undertakings, and records of system implementation, ensuring information remains complete and consistent in line with legal and management requirements.

Percentage of Employees Signing the Anti-Corruption Management Measures

Percentage Signing the Code of Conduct	2025	2024	2023
Total Number of Signatories (person-times)	962	987	935
Percentage of All Employees Completing (%)	100%	100%	100%

Note: Data covers the Taoyuan Plant and Kaohsiung Branch

2.2.2 Business Ethics and Anti-Corruption Communication

Through its Integrity Management Procedures and Guidelines, Fusheng Precision actively promotes a culture of business ethics and anti-corruption, embedding fairness, transparency, and a spirit of legal compliance in day-to-day operations. Regular compliance and business ethics training ensures employees fully understand the relevant requirements and professional ethical standards, translating the company's commitment to regulatory compliance and integrity governance into concrete action.

Number and Percentage of Employees Completing Business Ethics/Anti-Corruption Training

Training	2025	2024	2023
Total Number Completing (person-times)	962	987	935
Percentage of All Employees Completing That Year (%)	100%	100%	100%

2.2.3 Reporting and Protection

Fusheng Precision values employees' opinions and rights, upholding the principle that everyone is equal and entitled to participate in company management, and encourages all employees to offer suggestions on company operations and to raise grievances about unreasonable matters or management practices. In 2025, the company received no external whistleblower reports or direct employee complaints, demonstrating the stable operation of its integrity governance system.

Handling Process

To ensure the whistleblowing system is effectively implemented, a clear case-handling process has been established to keep the identity of the whistleblower and the content of the report confidential throughout, and Fusheng Precision is committed to ensuring whistleblowers do not face improper treatment or retaliation for reporting.

Determining the Level of Case Acceptance

Reports against general employees are handled by the relevant department manager.

If the subject of the report is a director or senior manager, the case is escalated to an independent director.

Investigation and Fact-Finding by the Dedicated Unit

The dedicated unit and the accepting manager must immediately launch an investigation; assistance from the compliance unit or other relevant units is sought where necessary to ensure the investigation is thorough and objective.

Handling of Violations and Legal Action

If the accused is confirmed to have engaged in unlawful conduct or violated the business ethics policy, the relevant conduct must be stopped immediately and appropriate action taken; legal action may be pursued where necessary to protect the company's interests.

Document Retention and Information Management

Written records of the acceptance, investigation, and outcome of reports must be retained for at least five years (electronic retention is acceptable). If litigation related to the case arises, records must be retained until the litigation concludes.

System Improvement and Risk Prevention

For substantiated cases, the relevant unit is required to review internal controls and operating processes and propose improvement measures to prevent similar incidents from recurring.

Board Reporting Mechanism

The dedicated unit reports regularly to the Board on the handling of reported cases and follow-up improvement status, strengthening governance transparency and oversight effectiveness.

Grievance Channels



Grievance hotline
03-363-5370 ext. 123



Grievance fax
03-361-8026



Grievance mailbox/email
123@fusheng.com.tw

Number of Cases Received via the Reporting System

Number of Reports	2025	2024	2023
Number of Cases	0	0	0
Number of Cases Confirmed as Corruption-Related	0	0	0

Note: Data covers the Group's parent company

2.3 Risk Management

2.3.1 Risk Management Policy and Process

Risk control occupies a key position in Fusheng Precision's operating governance. To effectively manage and stay abreast of operating risks and potential opportunities, a tiered risk management structure has been established based on the level and nature of different risk topics, with relevant meetings convened for oversight and discussion. Once a risk is identified, a standardized assessment and response process is initiated, integrating internal and external information and perspectives from different departments to improve the accuracy and timeliness of risk judgment.

Through a systematic mechanism, Fusheng Precision takes immediate response measures for identified risks and continuously tracks the effectiveness of improvements, reducing the potential impact on operations and avoiding situations that could threaten going-concern status. This enhances overall operational resilience and ensures the business moves forward steadily amid a changing environment.

Annual Strategy Conference	Medium- to long-term annual strategic planning for each business unit and support function
Board of Directors / Audit Committee / Compensation Committee	Decisions on major operating matters
Quarterly Business Unit Performance Review	Short- and medium-term strategy and market tracking for each business unit
Monthly Operations Meeting	Monthly review of Group operating performance
Weekly Meeting	Real-time response to changes in customer demand and production scheduling
Daily Meeting	Feedback and handling of day-to-day operational anomalies

2.3.2 Identification of and Response to Risk Topics

Risk Topics

Risk identification is a core element of Fusheng Precision's risk management system. Through the establishment and periodic updating of its “Operating Context Risk/Opportunity Identification Table,” the company systematically identifies potential risks and opportunities that may affect operations, financial performance, and long-term corporate value. The scope of identification covers strategy, operations, supply chain, regulatory compliance, finance, information security, talent, and reputation, and incorporates the physical risks, transition risks, and potential opportunities related to climate change into the assessment.

Combining its six core strategic directions — “Innovate technology and quality management systems,” “Optimize global manufacturing footprint for best value,” “Build an agile industry value chain,” “Expand into new business territories,” “Strengthen organizational fitness and talent growth momentum,” and “ESG sustainability and an eco-friendly environment” — Fusheng Precision identifies the corresponding stakeholders and operating context issues, and assesses the potential impact of each risk/opportunity on the company (e.g., revenue and order stability, cost and efficiency, supply disruption risk, capital expenditure needs, compliance and reputation) across short-term (within 1 year), medium-term (1–3 years), and long-term (over 3 years) horizons, formulating action plans and resource allocation accordingly.

Risk identification and assessment results are tracked and rolled forward through the internal sustainability mechanism and risk management process; in the event of a major incident (such as a significant regulatory change, extreme weather, geopolitical event, or supply chain disruption), an accelerated assessment and response is also triggered. Related engagement outcomes and risk management information are also regularly discussed by management and serve as a reference for Board oversight and decision-making.

Risk Response Measures (by Six Strategic Directions)

If an anomaly or major incident occurs, the “monitoring cycle” below is shortened as needed and cross-departmental collaboration is activated. Each strategic action is executed by the relevant business unit/functional department, with progress and key indicators (such as yield, on-time delivery, energy efficiency, supply chain stability, and customer complaints/returns) tracked through existing management meeting mechanisms, and adjusted on a rolling basis as needed.

Strategy 1: Innovate Technology and Quality Management Systems

Strategic Opportunities and Risks	Action Plan	Monitoring Cycle
■ Opportunity: Upgrading process technology, digitalization, and quality systems improves resource use efficiency (water, energy, materials), reduces waste and defect rates, strengthens operational resilience to climate change and market volatility, and enhances order competitiveness and product value. ■ Risk: If process stability, quality management, or validation capability fail to keep pace with customer specification upgrades and regulatory requirements, this could lead to quality nonconformance, increased returns/rework, and delivery delays, reducing customer trust and affecting order stability and revenue.	Smart/automated and data-driven management: Advance automation and data monitoring of key processes, establishing traceable process/quality data to improve standardization and stability.	Per project milestone
	Science-based quality system: Strengthen inspection, verification, and anomaly management mechanisms to reduce the risk of customer complaints and returns, and improve first-pass yield and delivery reliability.	Weekly
	Water and energy management: Establish and implement water resource management and energy policies/targets, advancing energy conservation, carbon reduction, and efficiency improvements to lower costs and build resilience.	Monthly

Strategy 2: Optimize Global Manufacturing Footprint for Best Value

Strategic Opportunities and Risks	Action Plan	Monitoring Cycle
■ Opportunity: Coordinating global manufacturing sites and flexible capacity allocation improves delivery capability to key customers, disperses single-region risk, shortens lead times, and improves overall cost efficiency and market responsiveness. ■ Risk: Pandemics, war, geopolitical and trade restrictions, logistics disruptions, or exchange rate volatility could disrupt supply and shipments, raise costs, or delay delivery, affecting operations and customer relationships.	Optimizing capacity and order allocation: Establish a flexible mechanism for reallocating capacity/manpower/equipment across plants, improving peak-season supply capability and delivery stability.	Monthly
	Emergency response mechanism: Establish a cross-departmental emergency response team to activate alternative capacity, alternative logistics, and critical-material safeguards depending on the situation.	As needed
	Local procurement and supplier management: Advance local procurement to reduce logistics and cost risk, and strengthen the resilience of component supply through supplier evaluation, diversified sourcing, and customer certification.	Quarterly

Strategy 3: Build an Agile Industry Value Chain

Strategic Opportunities and Risks	Action Plan	Monitoring Cycle
■ Opportunity: Supply chain collaboration, information integration, and rapid-response mechanisms improve overall value chain efficiency and delivery reliability, strengthening operational competitiveness and customer satisfaction. ■ Risk: Natural or man-made disasters, raw material price volatility, or unstable/disrupted supplier delivery could cause material shortages, line stoppages, or higher costs, affecting product delivery and profitability.	Ensuring capacity for peak season and key processes: Based on capacity planning and demand forecasts, establish capacity/scheduling management for key processes during peak season, ensuring business plans can be executed.	Weekly
	Diversified sourcing and safety stock mechanism: Add supplier channels and establish a reasonable inventory and alternative-material strategy, reducing the impact of supply disruption and price volatility while maintaining quality requirements.	As needed (triggered by material shortage/price volatility)
	Supply chain digitalization and collaboration platform: Establish integrated supply chain information (such as supplier inventory/material planning analysis and outsourced processing material tracking), linking production scheduling and management operations to improve visibility and decision-making efficiency.	Quarterly

Strategy 4: Expand into New Business Territories

Strategic Opportunities and Risks	Action Plan	Monitoring Cycle
■ Opportunity: Business diversification, strategic alliances, and new application development extend core manufacturing technology and materials/processing capability, improving market coverage and resilience to economic cycles, and creating medium- to long-term growth momentum. ■ Risk: Expansion into new businesses may face market uncertainty, greater resource commitment, and longer payback periods; inadequate assessment or poor execution could affect capital efficiency and resource allocation.	Strategic investment and new market assessment mechanism: Establish an investment and new business evaluation process, focusing on areas that can complement or synergize with existing core technology, reducing the cost of trial and error.	Quarterly
	Cross-industry collaboration and technology exchange: Increase opportunities for technical collaboration and strengthen diverse thinking and innovation capability through cross-industry exchange, joint development, and strategic partnerships.	As needed
	Risk control and milestone management: Set staged milestones and resource exit/adjustment mechanisms for new businesses, reducing long-term investment uncertainty.	As needed

Strategy 5: Strengthen Organizational Fitness and Talent Growth Momentum

Strategic Opportunities and Risks	Action Plan	Monitoring Cycle
■ Opportunity: Talent development, knowledge management, and organizational capability building strengthen professional depth and cross-departmental collaboration efficiency, shorten the learning curve, and support technology upgrades and operational improvement, enhancing competitiveness. ■ Risk: Insufficient talent supply, difficulty transferring key technical knowledge, or insufficient organizational resilience could affect management talent, technology upgrades, capacity ramp-up, and quality stability, and increase labor costs and operating uncertainty.	Learning organization and institutionalized training: Plan development paths for key competencies and management talent, building a learning organization to reinforce the core capabilities needed for sustainable growth.	Quarterly
	Technical expert development and knowledge management (KM): Establish a knowledge management system and expert development mechanism to ensure key technical knowledge can be transferred and replicated, reducing the risk from personnel turnover.	Quarterly
	Diversity, innovation culture, and employee care: Continuously listen to employee needs and improve communication and care measures to enhance retention and organizational cohesion, building a happy workplace.	Quarterly

Strategy 6: ESG Sustainability and an Eco-Friendly Environment

Strategic Opportunities and Risks	Action Plan	Monitoring Cycle
■ Opportunity: Strengthening ESG management, carbon reduction, and the quality of disclosure enhances recognition and engagement with international customers, strengthens brand trust and long-term corporate value, and improves resilience to market and regulatory change. ■ Risk: Amid the global net-zero trend and rising supply chain sustainability and disclosure requirements, if ESG management and disclosure fail to keep pace, this could affect customer relationships, investor perception, and financing terms, and increase compliance and reputational risk.	ESG management system and performance improvement: Continuously refine the ESG governance structure and cross-departmental promotion mechanism, advancing management of key topics (such as carbon management, energy management, and supply chain sustainability) to improve overall ESG performance.	Quarterly
	Responding to external ratings and customer requirements: Consolidate responses to sustainability questionnaires and assessment requests from customers, investors, financial institutions, and government/academic circles, improving consistency and traceability of information.	Annually
	Sustainability Report disclosure and communication: Publish the Sustainability Report (Chinese/English versions) regularly in accordance with international standards and stakeholder expectations, strengthening transparency and communication effectiveness.	Annually

2.3.3 Internal Control and Internal Audit

Internal Control

Fusheng Precision's internal control system is established in accordance with the “Regulations Governing Establishment of Internal Control Systems by Public Companies” issued by the Financial Supervisory Commission, aiming to build sound control mechanisms throughout operations to protect shareholder rights, safeguard asset security, and improve operational transparency and efficiency.

The Board and management, guided by operating goals, the best interests of all shareholders, and corporate social responsibility, lead the organization in complying with applicable regulations and integrating the operations of all departments, so the internal control system can fully perform its function of identifying, measuring, controlling, and monitoring risks that may affect operations.

Five Elements of the Internal Control System

Item	Description
Control Environment	The foundation for designing and implementing the internal control system. The control environment includes the company's integrity and ethical values, the governance and oversight responsibilities of the Board and supervisors, organizational structure, allocation of authority and responsibility, human resources policy, and performance measurement and rewards/discipline.
Risk Assessment	A precondition for risk assessment is establishing objectives linked to different levels of the organization, while considering their suitability to the company's goals. Management should consider the impact of changes in the external environment and business model, as well as the potential for fraud. The results of this assessment help the company design, revise, and implement necessary controls in a timely manner.
Control Activities	Actions taken by the company, based on the results of its risk assessment, to adopt appropriate policies and procedures that keep risk within an acceptable range. Control activities should be implemented across all levels of the company, all stages of business processes, all technology environments, and extend to the oversight and management of subsidiaries.
Information and Communication	The company's collection, generation, and use of relevant, quality information from internal and external sources to support the continued operation of the other components of internal control, and to ensure effective communication within the company and between the company and external parties. The internal control system must be capable of generating the information needed for planning, execution, and monitoring, and providing timely access to that information for those who need it.
Monitoring	The company's ongoing evaluation, separate evaluation, or a combination of both, to determine whether each component of the internal control system exists and continues to operate. Ongoing evaluation refers to routine assessment during operations at different levels; separate evaluation is conducted by internal auditors, supervisors, or the Board or other personnel. Any internal control deficiencies identified are communicated to the appropriate level of management, the Board, and supervisors, and addressed in a timely manner.

The internal control system aims to provide reasonable assurance of achieving the following three objectives:

◇Effectiveness and Efficiency of Operations

Including improving profitability, strengthening operating performance, and ensuring the safety and integrity of assets.

◇Reliability and Transparency of Reporting

Ensuring financial information is accurate, timely, transparent, and compliant with applicable regulations; financial statements must be prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and generally accepted accounting principles, and all transactions must receive appropriate approval.

◇Compliance with Laws and Regulations

Ensuring operating activities comply with government regulations, requirements of the competent authority, and internal policies.

Fusheng Precision's internal control system combines process management, internal checks, and internal audit mechanisms, complementing its existing management standards. Key operating activities are systematically analyzed and divided into interrelated transaction cycles, based on which key control points and management mechanisms are established.

In accordance with the requirements of the Regulations, Fusheng Precision divides its general business activities into nine major cycles and other management control activities, with clear processes and control measures defined for each cycle, so the internal control system can effectively support operating, management, and risk control needs:

- ◇Sales and collections cycle.
- ◇Purchasing and payments cycle.
- ◇Production cycle.
- ◇Payroll cycle.
- ◇Financing cycle.
- ◇Property, plant, and equipment cycle.
- ◇Investment cycle.
- ◇R&D cycle.
- ◇Information management cycle.
- ◇Other management control activities.

The internal control mechanism is an important foundation for continuous operational management, allowing early identification, through regular and rolling review of each business cycle and management process, of any inconsistency with company policy, operating procedures, business objectives, or expected performance standards. Deviations are reported promptly to the appropriate level of management through existing feedback mechanisms, and necessary improvement and corrective measures are taken accordingly, ensuring operations continue to move toward the company's strategic direction and effectively preventing operational risk or fraud.

Internal control is not the responsibility of a single department or level of management, but a governance culture that all employees follow and implement together. Through institutionalized processes, training, and role division, the company promotes the concept that “everyone is an internal control gatekeeper,” so the governance mechanism continues to operate and improve in daily operations, demonstrating Fusheng Precision's commitment to sound corporate governance and greater organizational transparency.

Internal Audit

Fusheng Precision's Audit Office reports to the Board of Directors and operates as an independent, dedicated internal audit unit responsible for conducting regular and ad hoc financial audits, operational audits, and internal control reviews. Through systematic, risk-based audit procedures, the Audit Office helps the Board and management review the operation of the internal control system, identify potential deficiencies, assess the efficiency and effectiveness of operating activities, and propose improvement recommendations in a timely manner, ensuring the internal control system continues to operate effectively and serving as an important basis for the ongoing review and strengthening of internal governance.

In line with its scale, business characteristics, and management needs, Fusheng Precision has, in accordance with regulations, staffed dedicated auditors with professional capabilities, including one head of audit and several internal auditors. Under the company's Internal Audit Implementation Rules, the appointment and dismissal of the head of audit requires Board resolution and must be filed with the competent authority via the reporting system within two days of the event; the appointment, dismissal, evaluation, and compensation of other auditors are approved by the Chairman upon recommendation from the head of audit.

All auditors meet the professional qualification requirements under applicable regulations. Fusheng Precision's head of audit holds Certified Internal Auditor (CIA) and Project Management Professional (PMP) certifications, and continues to participate in internal and external training and courses recognized by the FSC, completing the required continuing education hours to ensure audit quality and continuously build professional capability.

Internal Audit Operating Model

Fusheng Precision's Audit Office is responsible for investigating and assessing the operation of the internal control system, and through systematic audit procedures measures the efficiency and effectiveness of operating activities, proposing concrete improvement recommendations to ensure the internal control system operates effectively and assisting the Board and management in fulfilling their governance and oversight responsibilities.

Internal audit is planned on a risk-based approach, with auditors preparing an “Annual Audit Plan” based on the results of the annual risk assessment, which is reviewed and approved by the Audit Committee and the Board before routine audits are carried out; special audits are also conducted as needed to address major risks or management issues. Auditors perform their duties with independence, objectivity, and impartiality, issuing an audit report upon completion of each audit item and following up on the remediation of deficiencies; relevant reports are submitted to independent directors for review by the end of the month following completion, strengthening oversight transparency.

The head of audit regularly reports audit results to the Audit Committee and attends Board meetings to provide the governance information needed to help the Board effectively understand the operation of internal controls.

In addition, the Audit Office oversees the annual “Internal Control Self-Assessment” conducted by each unit and subsidiary, and reviews their self-assessment reports, building a mechanism for self-monitoring and continuous improvement. The Audit Office also consolidates the self-assessment results, internal audit findings, and progress on remediation of deficiencies, providing this to the Audit Committee, the Board, and the President as a basis for assessing the overall effectiveness of the internal control system, and for use in issuing the company's “Statement on Internal Control System.”

2025 Audit Activities

In 2025, a total of 66 audit plan and special audit engagements were carried out, identifying 355 audit findings and deficiencies. The main categories of findings were file and equipment security controls, safety/health/environmental operations, warehouse management, and property, plant, and equipment change/maintenance/custody/inventory operations, most of which were minor. As of the date of publication of this report, 8 remediation items remain in progress, with the rest completed.

2.4 Information Security Management 【GRI 3-3】

In the face of rapidly evolving and increasingly complex internal and external information security threats, Fusheng Precision continues to refine and strengthen its existing information security management mechanisms to comprehensively improve the protection of the Group's information assets. Centered on sustainability governance, the company builds a robust and forward-looking information security framework through institutionalized management, technical safeguards, and employee security awareness training.

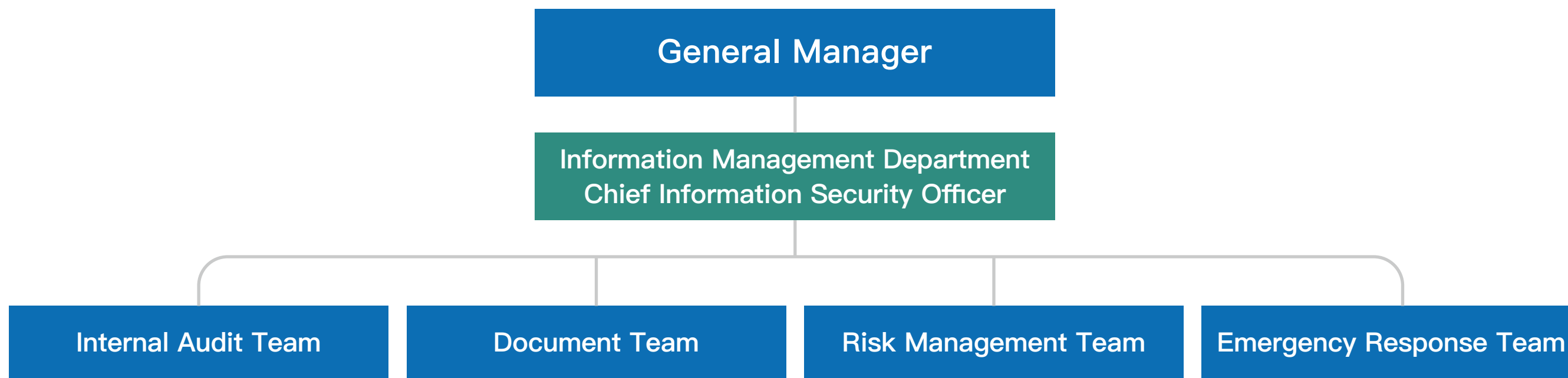
Fusheng Precision's core objective in information security management is to “give shareholders peace of mind, earn customer trust, and ensure operational safety,” striving to build an information security governance environment that is both resilient and transparent, ensuring uninterrupted operations and secure customer data, and strengthening the company's competitiveness and sustainable value in the global market.

2.4.1 Information Security Organization and Policy

To ensure information security management is effectively implemented, Fusheng Precision's Information Security Management Department leads the Group's information security governance, responsible for formulating information security policy, planning management strategy, implementing relevant systems and controls, and continuously deepening security awareness training to reduce information security risk and raise the security maturity of all employees.

The Information Security Management Department regularly reviews the appropriateness and effectiveness of its security policy and management mechanisms, and reports the review results and overall performance to the President as a basis for continuous improvement of information security management. Through an institutionalized, transparent information security governance process, the company comprehensively strengthens the protection of its information assets, supporting secure operations and sustainability goals.

Information Security Organizational Chart



Information Security Management Mechanism

With the core objective of improving the Group's overall information security protection capability, Fusheng Precision builds a comprehensive information security risk governance structure through a sound management mechanism, ensuring the security, availability, and integrity of information assets. The security strategy is ultimately oriented toward “implementing the information security management system and strengthening security resilience,” and is advanced across the three dimensions of personnel governance, equipment/resources, and policy management, forming a multi-layered, mutually reinforcing protection system.

Personnel Governance

Continuously strengthen all employees' information security awareness through training, communication campaigns, and scenario drills, so colleagues can correctly recognize security threats and implement daily protective behaviors, building a people-centered first line of defense.

Equipment and Resources

Deploy and update appropriate security equipment and technology, strengthen network and endpoint protection, and continuously improve monitoring, detection, and response mechanisms, raising overall defense levels and operational resilience.

Policy Management

Regularly review and revise information security policies, management measures, and operating procedures to maintain the completeness and effectiveness of the system, and ensure compliance with international information security standards and overseas regulatory requirements, aligning security governance with global operations.

Specific Information Security Management Programs

Given the highly dynamic and cross-border nature of information security threats, Fusheng Precision has built a tiered, real-time information security management program tailored to different threat scenarios and potential impacts. Based on management needs before, during, and after a threat occurs, security operations are divided into three areas: “Prevention,” “Protection,” and “Emergency Response,” with emerging technologies continuously adopted to strengthen security capability, achieving the goal of zero vulnerabilities and zero disruption.

Prevent

Establish a sound information security system and process, strengthen personnel awareness, access control, risk assessment, and security training, identifying and reducing potential security threats in advance to build a solid front-line defense.

Protect & Detect

Strengthen blocking and detection capability by deploying advanced security equipment, endpoint protection tools, threat detection systems, vulnerability scanning, and anomalous behavior monitoring, enabling threats to be identified and isolated in the shortest possible time.

Respond & Recover

When an information security incident occurs, cross-departmental response mechanisms are activated according to established procedures to control the incident, conduct forensic investigation, and restore and sustain operations, minimizing the risk of business disruption and continuously improving security resilience through post-incident review.

Through the interplay of these three dimensions, and continuously introducing innovative technologies and security tools, Fusheng Precision strengthens its overall information security governance capability, improving the organization's ability to respond to and recover from a complex threat environment, and ensuring sustainable operations and stakeholder trust.

Specific Information Security Management Programs

Prevention

- Periodically communicate security policy and major security information to Group personnel and confirm effectiveness.
- Conduct rolling review and revision of security strategy and mechanisms.
- Work continuously with long-term partners to detect and prevent internal and external threats and patch vulnerabilities in a timely manner.

Protection

- Independent air conditioning, power systems, and backup for the data center, with fire and earthquake protection design to secure equipment and data.
- Build a joint security defense mechanism to reduce false positives/negatives in security events and enable early detection and warning of potential threats.
- Functionally segment the internal network to contain the impact of incidents.
- Collect firewall data from each plant, analyze it, and formulate appropriate defense policies to protect each plant from external attacks.
- Control and regulate access rights for all endpoint devices to avoid security gaps.
- Build secure authentication for access to important systems and sensitive data to protect account access.

Emergency Response

- Important systems, databases, and files all have backup mechanisms, allowing immediate failover or data restoration in an emergency to ensure uninterrupted service.
- Primary/backup network line redundancy is in place between plants to ensure network anomalies do not affect Group operations.
- Disaster recovery mechanisms for key hosts are drilled and verified quarterly to ensure critical systems can be restored.

2.4.2 Information Security Risk Management and Improvement Framework

Establishing an Information Security Management System / Security Certification

Fusheng Precision continues to strengthen the foundation of its security governance, having adopted the ISO 27001 Information Security Management System (ISMS), and has established institutionalized management processes for key areas such as ERP system maintenance and development, network management, and data center management, ensuring the confidentiality, integrity, and availability of information assets. Through the adoption of international standards, the company systematically identifies security risks, establishes controls, and continuously improves security maturity, strengthening overall operational resilience.

Information Security Audits

To further reduce the likelihood and impact of information security incidents, Fusheng Precision combines internal and external professional resources to build a comprehensive, multi-layered information security audit mechanism. Through the interplay of internal and external audits, the company fully understands its security risks, strengthens control gaps, and continuously improves the maturity of its security governance:

Trend Micro APT Premium Service (APT PS) Threat Detection and Reporting

The APT PS service uses Trend Micro's cloud big-data platform, threat intelligence system, and expert rules to help analyze device logs and detect highly covert attacks such as Advanced Persistent Threats (APT). The service provider delivers a monthly “APT Threat Analysis Report” and immediately notifies Fusheng Precision's information security team upon discovering a high-risk event, enabling the team to activate necessary protective measures immediately and reduce the risk of threat propagation.

Deployment of Trend Micro Deep Security (DS) on Servers

The Deep Security platform has been deployed on the server side, establishing a robust server protection mechanism through multiple defense technologies including malware protection, predictive machine learning, intrusion prevention (IPS), vulnerability scanning, and virtual patching, effectively preventing critical systems from malicious attacks or exploitation of unpatched vulnerabilities and comprehensively strengthening endpoint protection.

Internal Audit, External Audit, and ISO 27001 Audits

- ◇Fusheng Precision undergoes multiple types of audits each year to ensure its information security management system meets corporate governance requirements and international standards.
- ◇The internal audit unit periodically inspects the implementation of information security management operations and controls in accordance with the audit plan.
- ◇External audit (Ernst & Young) conducts an independent review of information–security–related controls to ensure the effectiveness and implementation of the system.
- ◇The ISO 27001 certification body conducts a surveillance audit each year to ensure the information security management system meets international standard requirements and drives continuous improvement.

Scenario Testing of Security–Related Software and Hardware

In addition to regular internal and external audits, Fusheng Precision continues to refine its information security protection capability, conducting planned security scenario tests for various potential threat scenarios to improve the effectiveness and resilience of its security management framework. Through scenario drills and technical testing, the company can verify in advance whether its controls operate to the required standard, further strengthening information security governance and the overall management system.

Through multiple layers of protection and regular testing, Fusheng Precision strengthens its detection, prevention, and response capability, ensuring information assets are comprehensively and properly protected. Current security testing and control measures include:

- ◇Anti–virus/anti–hacking management reports (daily, weekly, monthly), with real–time notification for major security incidents
- ◇Monthly security threat report, regularly analyzing attack trends and vulnerability risk
- ◇Internet access control based on job authorization
- ◇Active Directory (AD) monitoring and audit system
- ◇Backup and restore drills (at least quarterly) to ensure data availability
- ◇Data center temperature/humidity monitoring and anomaly alert system
- ◇System patch management process to reduce the risk of vulnerability exploitation
- ◇Multi–layered protection measures including a Web Application Firewall (WAF), firewalls, and network traffic monitoring

Information Security Training

Through a continuous, systematic, and regularly updated training mechanism, Fusheng Precision is committed to building a security culture with participation from all employees, comprehensively strengthening the organization's immunity and resilience against security threats. To fully raise employees' security awareness, Fusheng Precision treats “people” as the first line of security defense, promoting security awareness and training through diverse channels to strengthen employees' understanding of and ability to respond to security threats.

Diverse security communication methods include:

- ◇Security training incorporated into new hire orientation: all new employees receive basic security training upon joining.
- ◇Internal control document system announcements: all information security management measures are published on the internal control system, accessible to all employees at any time, with updates announced whenever revised.
- ◇Ad hoc email communications: the security team sends all employees updates on the latest security threats, attack cases, and protection recommendations.
- ◇Monthly operations meeting reports: security protection results are reported regularly, with communication reinforced accordingly.
- ◇Security awareness videos: scenario–based security training videos are produced for employees to access online at any time.

Key communication content includes:

- ◇An external access rights management table has been established, granting different levels of access permission according to regulations.
- ◇Password complexity requirements: passwords must meet complexity requirements and be changed every three months, with the system automatically notifying users before expiry.
- ◇Mobile/remote work information security requirements: company equipment must be used when working off–site or remotely, and VPN access must be approved by a supervisor before activation, to protect the security of data transmission.
- ◇Social engineering protection training: explains common social engineering tactics and teaches employees to recognize phishing emails, fake links, and suspicious attachments, strengthening security awareness and prevention capability.

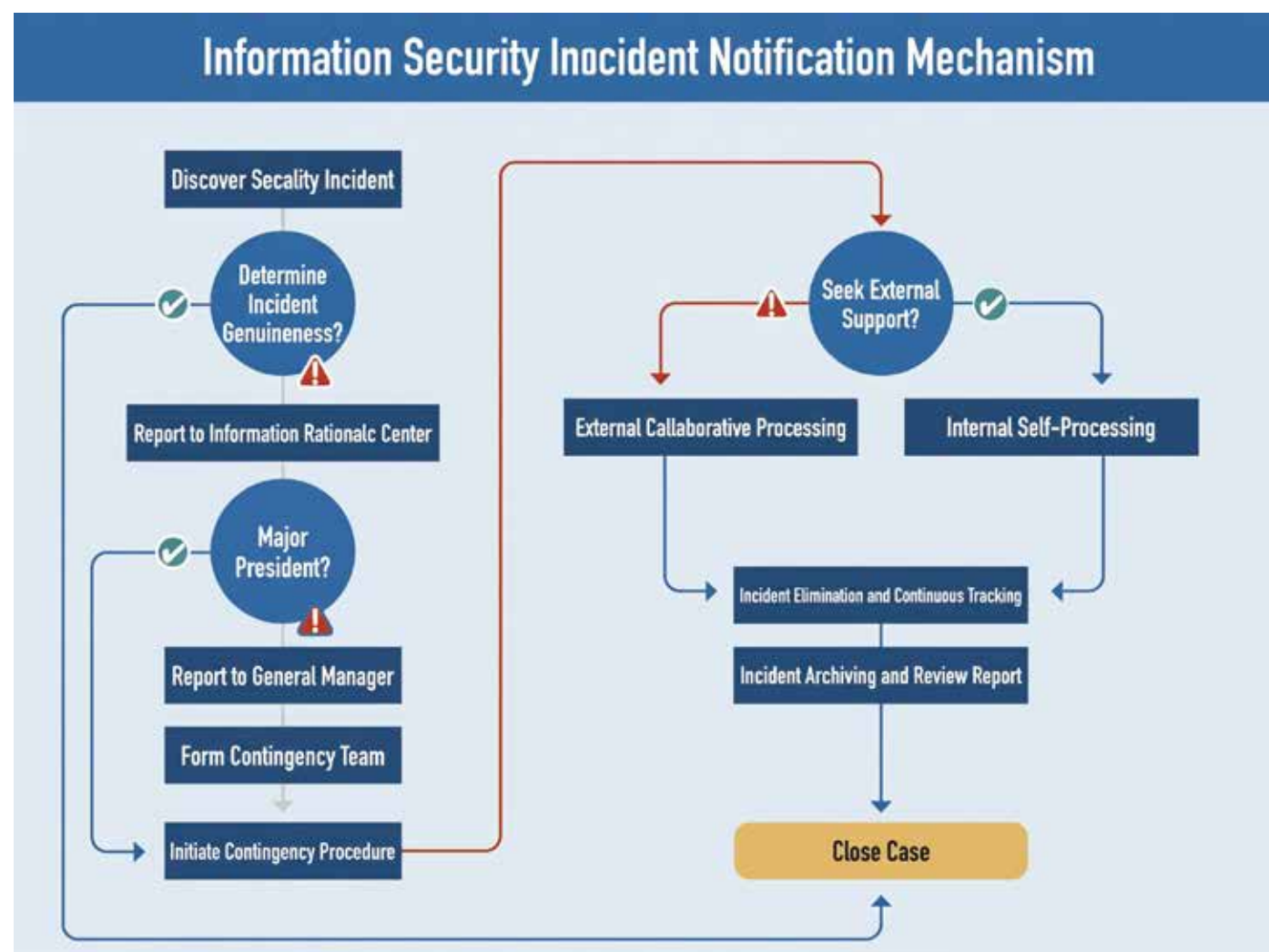
2.4.3 Information Security Measures

Major Security Incident Reporting and Response Process

To reduce the likelihood of major information security incidents and mitigate their potential impact on operations, Fusheng Precision has established a comprehensive crisis management and incident reporting mechanism, and continues to strengthen its security resilience. The company adopts a systematic, procedural incident response process.

Fusheng Precision's major security incident response process is built on the following core principles:

- ◇ Proactive reporting: upon discovering a suspected or confirmed major security incident, relevant personnel must immediately report it to the Information Security Management Department according to the reporting hierarchy, ensuring key information is transmitted quickly.
- ◇ Rapid response: once an incident is confirmed, the security team activates cross-departmental collaboration according to the response procedure, implementing containment, isolation, analysis, and defense measures to prevent the threat from spreading.
- ◇ Continuous monitoring: during incident handling, monitoring tools and detection mechanisms are used to continuously track abnormal conditions and confirm the issue is under control.
- ◇ Recovery and improvement: after the incident is resolved, a review and root-cause analysis is conducted, and management processes and protection strategies are revised accordingly to improve the company's security governance capability and response maturity.



Information Security Measures

Software and Hardware Updated or Strengthened in the Past Three Years

Category	Action	Purpose
Data Security	External storage device management	Prevent private external storage devices containing malware from infecting systems when connected
	Social engineering drills	Simulate real-world social engineering attacks to test and improve the organization's security defense mechanisms
Network Security	Deployment of Palo Alto Networks next-generation firewall	Strengthen firewall functionality, adding known-threat blocking such as IPS and network antivirus/anti-spyware beyond traditional firewall capability
	Deployment of anti-spam and advanced defense modules	Strengthen spam defense and advanced protection against spear-phishing, fraud, and APT attack emails
	Deployment of IP management and network access control	Isolate and block non-company devices
	IT/OT network separation	Improve network security, performance, and manageability
	Deployment of a Web Application Firewall (WAF)	Protect the company's external-facing web applications from malicious attacks
	Deployment of network device monitoring	Track, analyze, and manage the performance, status, and traffic of internal network devices in real time, ensuring network stability, performance, and availability
	Wireless network deployment and monitoring	Ensure the wireless network provides reliable, efficient wireless connectivity while maintaining security and optimal performance
	Trend Micro defense suite: APT PS, DDI (traffic), Apex One (endpoint), Deep Security (server)	Protect against traditional viruses and complex, multi-vector network threat attacks
System Security	Deployment of two-factor authentication on servers	Reduce the risk of account compromise and improve system security
	Deployment of new backup software (Veeam)	Strengthen VM backup capability and speed
	Deployment of IP-guard endpoint security control	Strengthen endpoint compliance control
	Deployment of AD monitoring and audit software	Track and log AD activity, strengthen organizational security, and enable early detection of potential attacks to reduce damage
	Vulnerability detection and third-party penetration testing	Identify and patch security vulnerabilities and weaknesses in systems or applications, preventing malicious attacks, data breaches, service disruption, or other harmful actions
	Automated vulnerability detection and patching	Reduce manual effort and patch system vulnerabilities in a timely manner, improving system security

Results of Information Security Measures

Share of Information Security Investment Over the Past Three Years (security expenditure as a share of total IT expenditure):

Security Investment Share	2025	2024	2023
Total IT Expenditure	53,031,892	51,886,062	69,683,377
Security Expenditure	20,049,396	11,447,167	16,048,625
Ratio	37.81%	22.06%	23.03%

Note: Data covers the Taoyuan Plant, Zhongshan Guangsheng, and Vision International

03

Value Chain Management

3.1 R&D and Innovation

3.2 Raw Materials and Environmental
Substance Management

3.3 Sustainable Supply Chain Management

3.4 Product Quality and Customer
Relationship Management



3.1 R&D and Innovation

【Building an Irreplaceable Technology Moat Through Sustainable R&D】

The golf equipment industry continues to advance in materials, appearance, and process design, with product technology becoming increasingly complex, requiring manufacturing to rely on a mature and complete supply chain system. At the same time, as brand customers demand ever higher quality consistency, innovation capability, and real-time collaboration, industry barriers to entry rise accordingly, forming a high entry threshold built on technical strength, supply chain integration capability, and depth of customer collaboration.

In recent years, amid the trend toward health and leisure and post-pandemic lifestyle shifts, the golf-playing population has grown year over year, with younger players, women, and diverse groups increasingly taking up the sport, driving overall growth momentum in the sporting goods consumer market. Continued growth in demand for golf equipment has also driven technology upgrades and innovation across the related industry chain.

As the world's largest golf equipment manufacturer, Fusheng Precision has long focused on materials science, appearance design, and process innovation, investing significant resources each year in new technology development, committed to delivering lightweight, high-strength, aesthetically pleasing products that meet functional requirements, helping brand customers strengthen their market competitiveness. The company has also planned ahead across the upstream, midstream, and downstream technology roadmap, completing its overall production chain layout and strengthening supply chain resilience.

In addition to continuing to deepen and expand its existing businesses, Fusheng Precision is actively expanding into diverse application fields, including aerospace, automotive components, precision hardware, and ice sports and extreme sports equipment. Through this diversified footprint, the company effectively strengthens its long-term competitiveness and operational stability, with innovation and R&D as the core driver, continuously advancing product technology and process capability to create greater sustainable value.

3.1.1 R&D Investment

The core manufacturing technologies for golf equipment include precision investment casting, forging, and carbon-fiber molding, with the front-end and back-end processes being technology-intensive and labor-intensive, respectively. The front-end process requires precise understanding of the physical properties of various metal materials to ensure dimensions, weight, and structural performance meet the exacting requirements of sporting equipment; the back-end process relies on well-trained skilled technicians to ensure the product's appearance, feel, and performance meet optimal standards. In addition, the materials, structure, and design of golf equipment are constrained by international golf rules, further increasing the technical challenge of product R&D and design.

As the world's largest golf club head manufacturer, Fusheng Precision upholds the spirit of a technology leader, with “encourage innovation, actively pursue R&D, and continuously break through” as the core of its R&D culture. Combining cross-departmental R&D capability with Group resources, the company continues to invest in materials science, design innovation, and process optimization, striving to develop premium products that are lightweight, high-strength, and aesthetically refined, meeting brand customers' dual demands for improved performance and cost competitiveness, while actively advancing sustainable product R&D to reduce material waste and improve process efficiency in fulfillment of its corporate social responsibility.

Through many years of deep engagement in the golf industry, Fusheng Precision has accumulated substantial R&D experience and technical know-how, tracking market changes, materials evolution, and sports biomechanics trends over the long term, and adjusting its short-, medium-, and long-term technology strategy according to market demand. Through systematic technology roadmap planning, patent positioning, and cross-disciplinary collaboration, the company has built a complete product technology portfolio, continuously strengthening its innovation capability and competitive advantage in the global golf equipment market. Over the past three years, the Group's overall R&D spending and headcount have continued to increase; 2025 R&D spending was NT\$920 million, up 11% from NT\$828 million in 2024. As of December 2025, the Group had 647 employees engaged in R&D, approximately 4% of total headcount.

R&D Resource Investment

Item	2025	2024	2023
R&D Spending (NT\$100 million)	9.20	8.28	7.15
R&D Spending as a % of Revenue	3.09%	2.92%	2.93%
R&D Personnel (headcount)	647	608	541
Average R&D Tenure (years)	8.0	8.4	8.5

3.1.2 R&D Strategy

To realize its vision of corporate sustainability, Fusheng Precision regards R&D as the core driver of technology innovation, product competitiveness, and sustainability commitments. Through cross-departmental collaboration, resource integration, and technology innovation, the company ensures its R&D direction is closely aligned with sustainability goals, and regularly reviews and evaluates R&D progress and results to continuously deepen its technology and increase product value.

R&D strategy focuses on five key areas:

- ◇High-strength materials: such as stainless steel or titanium alloy, to improve product durability and reduce material usage;
- ◇Carbon-fiber composites: leveraging their lightweight, high-strength properties to reduce energy consumption;
- ◇3D printing technology: to improve production efficiency and enable product customization;
- ◇Sustainable products: considering environmental impact holistically from raw material sourcing, product design, and manufacturing to packaging and shipping;
- ◇Industry-academia collaboration: partnering with academia to accelerate digital transformation and forward-looking AI application research, fostering talent and knowledge exchange and cultivating future professional talent.

●**High-Strength Materials:** development of high-strength materials considers not only product performance and effectiveness but also reduced environmental impact. By applying high-strength materials, product material usage can be reduced and resource waste lowered; Fusheng Precision helps customers reduce their consumption of natural resources while improving product durability, reducing pressure on the environment.

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●Carbon-Fiber Composites

Fusheng Precision is committed to developing high-toughness resins to improve product performance and durability, and also focuses on developing special weave patterns and coatings to support customers in launching more appealing products. This includes applications combined with thermoplastic composites, which, due to their thermoplastic properties, can be reheated and reshaped, achieving a usable material rate of over 99% and a material recyclability rate of over 90%, while also helping reduce energy consumption and carbon emissions, thereby lowering the manufacturing process's impact on the environment. Fusheng Precision has completed the setup of multiple mass-production lines and continues to invest in the development of ultra-high-temperature materials to improve product performance and quality.

●**3D Printing Technology:** The development of 3D printing technology not only improves production efficiency and precision but also helps reduce material waste and energy consumption. Fusheng Precision is committed to researching irregular structures to seek more efficient design and manufacturing methods, reducing resource consumption and environmental risk. These efforts help improve the efficiency and accuracy of product development while reducing environmental impact.

●Aesthetic Creativity

Golf equipment design has diversified, with adjustable weighting, adjustable shafts, adjustable loft, groove structures, and aerodynamics continuously evolving, along with growing emphasis on aesthetic creativity, bold and vibrant colors, and three-dimensional coatings — all aimed at catching consumers' eyes and stimulating purchase intent. Fusheng Precision tracks market trends, combining color aesthetics with customer needs to independently develop innovative products favored by both customers and employees. By combining multiple PVD surface patterns, the company has changed the traditional process of running parts through the PVD furnace multiple times, using a masked, sequential coating method that requires only a single furnace pass to achieve dual-color PVD aesthetics — reducing costs while also delivering environmental benefits.

●Environmental Sustainability

Beyond improving product performance, Fusheng Precision is also committed to sustainable energy development that balances resource efficiency, energy conservation, and environmental protection, working toward becoming a “low-carbon manufacturing industry” and protecting the living environment for future generations. In manufacturing, the company is replacing the widely used, highly polluting thermoset carbon-fiber material with more environmentally friendly carbon-fiber composites, and leveraging the recyclability of thermoplastic materials to reduce carbon emissions and various sources of pollution.

Upholding the philosophy of “innovation and environmental sustainability advancing together,” Fusheng Precision has, in collaboration with its brand customers, adopted eco-friendly packaging materials certified to the Global Recycled Standard (GRS), so every piece of packaging carries a commitment to environmental friendliness.

While continuing to independently develop innovative technology, Fusheng Precision also maintains close collaboration with key material suppliers and brand customers, strengthening its technology moat and product competitiveness through joint development, technical exchange, and two-way communication. The company is committed to building highly differentiated technology barriers while advancing forward-looking technology planning and systematic patent positioning, ensuring its R&D results remain market-leading and well protected over the long term.

In advancing sustainable R&D and supply chain management, Fusheng Precision uses transparent collaboration mechanisms and long-term partnerships to help suppliers clearly understand sustainability goals and technology direction, enabling the entire supply chain to jointly improve its sustainability capability and technical competitiveness. Through supply chain collaborative innovation, the company builds complete product solutions across application fields, strengthening the resilience and sustainability capability of the overall value chain.

With the goal of becoming a trusted, long-term partner for its customers, Fusheng Precision continues to refine its technology R&D, sustainable manufacturing, and supply chain management, driving corporate growth through innovation and leading the entire industry chain toward shared progress guided by sustainability.

3.1.3 Smart Manufacturing: Improving Efficiency and Reliability Through Data and Low-Carbon Processes

To improve production efficiency, refine process quality, and reduce colleagues' workload, Fusheng Precision has continued to advance smart manufacturing upgrades over the years. With “automation, digitalization, and intelligence” as the core direction, the company has deployed robots and various automation equipment across nearly one hundred manufacturing steps for golf club heads, replacing highly repetitive and high-risk manual work — not only reducing the risk of employee injury but significantly improving product precision, yield, and consistency, strengthening overall manufacturing quality.

Fusheng Precision has fully deployed smart operations dashboards to monitor key manufacturing parameters in real time, with an alert system providing immediate notification of anomalies so teams can quickly understand equipment status and improve equipment utilization. Through IoT and big data analysis, the company can identify patterns and optimize parameters for factors that affect quality, developing its own “Smart Precision Casting System” that systematizes and digitizes decades of accumulated production experience, turning it into a core manufacturing capability that strengthens competitiveness.

Three Dimensions of Smart Manufacturing

Fusheng Precision advances smart manufacturing comprehensively across three dimensions: equipment, energy, and process:

◇Deploy smart equipment to strengthen equipment management and maintenance

◇Deploy automated production equipment, smart monitoring systems, and predictive maintenance tools to improve equipment stability and utilization.

Deploy an energy monitoring system to improve energy use efficiency

Monitor energy use in real time, identify high-energy-consumption areas, and improve energy efficiency through data analysis, implementing sustainable manufacturing.

◇Build process-parameter big data and digitize production records

Digitally record production, environmental, and personnel information to build process big data, improving production quality control and yield management efficiency.

Through the above, Fusheng Precision effectively improves manufacturing efficiency and drives organizational transformation, while strengthening internal digital talent development and advancing in-house equipment production and innovative applications, making smart manufacturing part of its competitive advantage.

Smart Manufacturing Development Roadmap (Three Phases)

Fusheng Precision plans a phased smart manufacturing roadmap based on manufacturing maturity and production line needs:

◇Phase 1: Strengthen digital infrastructure

Establish a comprehensive big-data collection system covering production, environment, and personnel, laying the foundation for data-driven decision-making.

◇Phase 2: Build a big-data platform

Adopt an IoT architecture to systematically integrate and store data, apply analytics tools for deeper insight, and strengthen cross-departmental data connectivity.

Phase 3: Fully deploy automated and smart equipment

Focus on smart equipment upgrades and automation deployment, gradually building an IoT big-data system and smart monitoring platform covering smart production management, equipment management, and quality management, realizing an Industry 4.0 manufacturing model.

3.1.4 Intellectual Property Management

Fusheng Precision is committed to implementing sustainable operations and strengthening its technical competitiveness, actively advancing R&D innovation and refining its intellectual property management system to reduce operating risk, avoid infringement disputes, and protect its core technology. The Legal Center allocates an annual IP management budget and formulates an annual intellectual property management plan, reporting on its results to the Board at least once a year, strengthening R&D management/governance, improving patent positioning efficiency, and ensuring R&D outcomes are fully protected.

To ensure comprehensive protection of intellectual property, Fusheng Precision has built a comprehensive IP management mechanism based on the R&D needs of different technology fields and the classification of sensitive business data. Operating procedures and standard operating processes are established in line with ISO management systems, covering:

◇Patent review and application management: submitting patent applications based on an assessment of technology maturity and market strategy, ensuring technical achievements receive legal protection and market advantage.

◇Patent gazette monitoring: continuously tracking technology trends and competitors' patent positioning in relevant fields, staying abreast of market trends and identifying risks in advance.

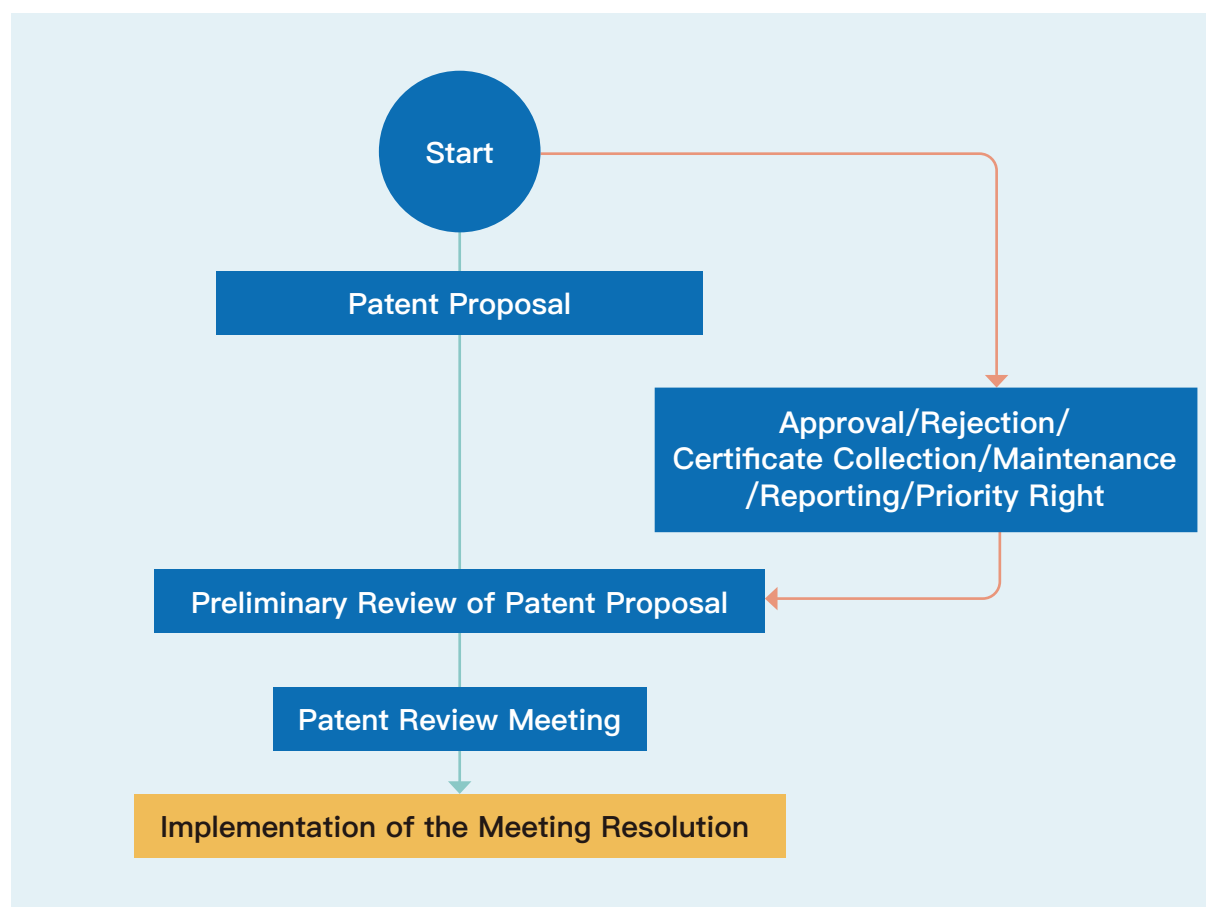
◇Patent infringement assessment: conducting infringement detection and risk assessment through internal and external professional resources to reduce legal risk.

◇Trademark review and registration: protecting the company's brand identity and market assets, safeguarding corporate image and goodwill.

◇Trade secret management: establishing encryption, tiered management, and confidentiality agreement systems to ensure key data and technology are not leaked.

Through a comprehensive IP protection strategy and institutionalized management process, Fusheng Precision effectively strengthens its technology moat and the protection of its innovation outcomes, while reducing operational risk. The company continues to refine its IP governance structure and cross-departmental collaboration to ensure technology development remains connected to its sustainability strategy, fulfilling its long-term commitment to R&D innovation and IP protection.

As of December 31, 2025, the Group held 340 valid patents in total, covering golf equipment, ice skates, safety helmets, gloves and protective gear, titanium alloy tableware, aluminum alloy automotive components, hand tools, and other diverse products and manufacturing technologies. These patents not only demonstrate the Group's ongoing R&D innovation capability but also strengthen product quality and safety, driving industry upgrading. In addition, the Group's patent strategy also emphasizes sustainability goals such as environmentally friendly materials, energy-efficient processes, and employee occupational safety, actively implementing ESG principles to create a positive impact on society and the environment.



Patent Review Process

Number of Patents Obtained Annually by the Fusheng Precision Group as of December 31, 2025

Item	2025	2024	2023
Patent Applications (Global)	55	59	67
Patents Granted (Global)	34	44	26

3.2 Raw Materials and Environmental Substance Management

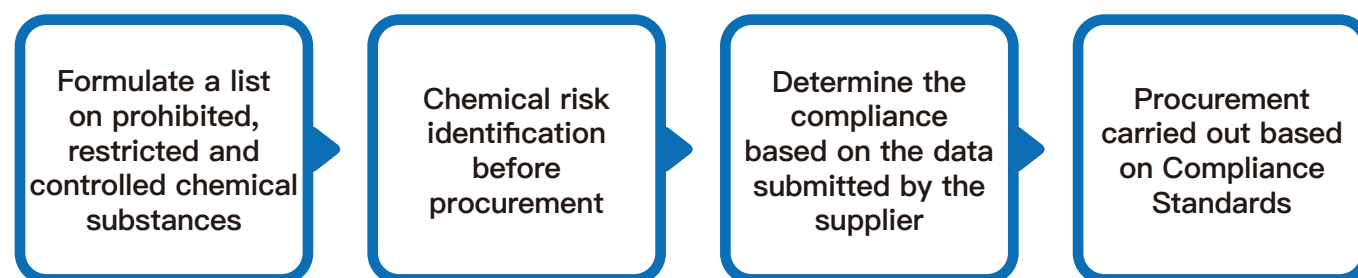
3.2.1 Raw Material Management

The main raw materials used in golf equipment include stainless steel ingots, titanium alloy, zirconia sand/powder, and other additives. As products continue to advance in materials science, appearance design, and process complexity, production increasingly demands stability, quality consistency, and technical collaboration from the upstream supply chain. In its procurement and raw material strategy, Fusheng Precision not only ensures a robust supply system but also maintains close collaboration and technical communication with brand customers, ensuring product quality and supply chain resilience. To reduce the impact of chemicals on the environment and ecosystem, the company comprehensively manages raw material use under its “Environmental Substance Management Procedure,” covering hazardous substance identification, alternative material assessment, usage monitoring, and compliance management, reducing environmental risk at the source.

Externally, Fusheng Precision actively promotes sustainable local supply chain collaboration, working with local suppliers at each plant to jointly develop environmentally friendly materials and alternative substances. For example, the company has increased the proportion of water-based coatings and environmentally friendly solvents used in product materials to reduce volatile organic compound (VOC) emissions and lower environmental burden. It has also consolidated chemical product projects to reduce the diversity and storage risk of chemicals, further strengthening chemical safety management.

Fusheng Precision regards environmental protection as a core element of supply chain management. Through a sustainable raw material strategy, supplier collaboration, and the adoption of eco-friendly technology, the company not only reduces environmental and safety risks on the supplier side but also fulfills its mission of “ESG sustainability and an eco-friendly environment,” enabling the entire value chain to move together toward sustainability.

3.2.2 Environmental Substance Management Procedure



To reduce the impact of chemical use on the environment, ecosystems, and employee health, Fusheng Precision has established a comprehensive chemical substance management process based on international environmental regulations and its internal environmental substance management system, applying full-process control from R&D and procurement through production to the final product, implementing sustainable manufacturing and responsible supply chain management.

The Environmental Substance Management Procedure covers the following four management dimensions:

(1) Establishing a list of banned and restricted substances

Based on international regulations and internal control needs, Fusheng Precision's Labor Safety Office regularly updates and maintains:

- ◇the “Chemical Substances List”
- ◇the “Hazardous Chemical Substances List”

These lists clearly identify banned, restricted, and priority-controlled substances, with management requirements adjusted according to the latest regulations and technology trends, serving as the basis for raw material procurement and production management.

(2) Identification of environmental substances during product development

At the early stage of new product development, Fusheng Precision reviews all of the following for environmental substances:

- ◇Raw materials
- ◇Tools
- ◇Process equipment
- ◇Hazardous chemicals

conducting a complete identification and risk review, documented in detail in the “Product Manufacturing Specification.” This approach ensures the product complies with regulations and customer requirements from the source, and allows each process unit to understand material properties and hazard assessments before mass production.

(3) Compliance review at the raw material procurement stage

Fusheng Precision requires suppliers to provide a Safety Data Sheet (SDS) and checks it item by item against the risks identified in the “Product Manufacturing Specification,” ensuring substances banned under international environmental regulations are not used, including but not limited to:

- ◇US Proposition 65 (California Proposition 65)
- ◇EU REACH chemical management regulation
- ◇EU RoHS Directive on hazardous substance restrictions
- ◇the Montreal Protocol (on substances that deplete the ozone layer)
- ◇hazardous substance regulations of various countries

Where necessary, suppliers are required to provide:

- ◇a Certificate of Compliance (CoC)
- ◇a material composition analysis report

to confirm raw materials comply with regulations, avoiding the risk of non-compliance and minimizing the product's environmental impact.

(4) Risk control of chemicals during production

In addition to operating according to the “Product Manufacturing Specification,” each process unit conducts a chemical risk assessment based on the following systems:

- ◇the “Environmental, Safety, and Health Inventory Checklist”
- ◇the “Environmental, Safety, and Health Assessment Log”

Hazard levels are graded through a scoring method; if rated high-risk, the relevant unit convenes a cross-departmental meeting to discuss process improvement, alternative materials, or engineering controls, reducing operational risk and strengthening workplace safety.

Through these four management processes, Fusheng Precision comprehensively advances source reduction of chemicals, risk minimization, and supply chain compliance, implementing green manufacturing and environmental responsibility while continuously strengthening overall operational sustainability resilience.

3.3 Sustainable Supply Chain Management

【Evolving from Compliance Requirement to Value Chain Collaboration】

Taiwan's golf equipment manufacturing industry plays a key role in the global supply chain, with over 80% of the world's golf equipment produced by Taiwanese companies. Production sites span Taiwan, China, and Vietnam, mainly operating on an OEM/ODM model, supplying high-quality, technically advanced products to major international sporting goods brands.

The golf equipment industry's supply chain spans multiple domains, including:

- ◇Upstream raw material supply chain: steel smelting, metal manufacturing, carbon-fiber materials, etc.
- ◇Midstream manufacturing chain: club OEM/ODM manufacturers
- ◇Downstream brand owners: mainly concentrated among international sporting goods brands in the US, Japan, and elsewhere

In a globalized, technology-intensive industry environment that relies heavily on collaboration, supply chain resilience, transparency, and sustainability have become an important foundation of overall corporate competitiveness.

Sustainable Supply Chain Management Policy

Fusheng Precision places great importance on corporate sustainability and responsible procurement, and has established a “Sustainable Supply Chain Management Policy” to ensure all partners share environmental, social, and governance responsibility. Its core elements include:

- ◇Human rights protection: requiring suppliers to comply with international human rights standards, prohibiting forced labor and child labor, and ensuring a safe, healthy, and respectful working environment.
- ◇Health and safety: suppliers must manage occupational safety risks and provide safe working conditions.
- ◇Environmental protection: requiring suppliers to implement pollution prevention, resource conservation, and chemical management, and to reduce the environmental impact of products across their full lifecycle.
- ◇Integrity and business ethics: requiring suppliers to comply with anti-corruption, anti-trust, and ethical business principles.
- ◇Prohibition of conflict minerals: strictly complying with international policy by not using conflict minerals (such as tin, tantalum, tungsten, and gold), ensuring sourcing does not contribute to regional conflict or humanitarian crises.

Building a Win-Win Sustainable Supply Chain

With “trust, cooperation, and shared prosperity” as its guiding principles for supply chain management, Fusheng Precision supports suppliers in building sustainability capability through regular communication, technical collaboration, environmental information sharing, and sustainability performance evaluation, jointly responding to global market demand for environmental protection, responsible procurement, and social value. This sustainable supply chain management framework not only strengthens the company's own competitiveness but has made it a highly trusted long-term partner for international customers, driving the entire industry chain to evolve toward sustainability.



3.3.1 Sustainable Supply Chain Management Process

Fusheng Precision is committed to building long-term, stable relationships with its suppliers to jointly enhance product and service value and fulfill its commitment to sustainable development and responsible procurement. All suppliers are required to comply with the “Supplier Management Measures” and “Supplier Management Manual,” and to sign an “Integrity Pledge,” ensuring supply chain partners share the same ESG philosophy as the company, including workplace safety, human rights protection, and environmental protection.

The sustainable supply chain management process is divided into four main stages:

Stage 1: Supplier Selection

Suppliers must complete a “Vendor and Customer Change Application Form,” after which the supply chain management department convenes technical and quality assurance staff for an on-site assessment covering:
 ◇Quality ◇Delivery ◇Cost ◇Service (including environment and safety) ◇R&D and technical capability
 This multi-dimensional review ensures suppliers have stable supply capability and meet basic sustainability requirements.

Stage 2: Team Review and Cross-Departmental Assessment

Supplier development is jointly reviewed by multiple departments, including:
 ◇Quality Assurance Department ◇Technical Department (components) ◇Procurement Department ◇the EHS (Environmental Health and Safety) Team
 If the review meets the standard, it is signed off and submitted to the senior manager of the customer-dedicated team and logged in the qualified supplier register, facilitating subsequent procurement and partnership planning.

Stage 3: Qualified Supplier Approval and Registration

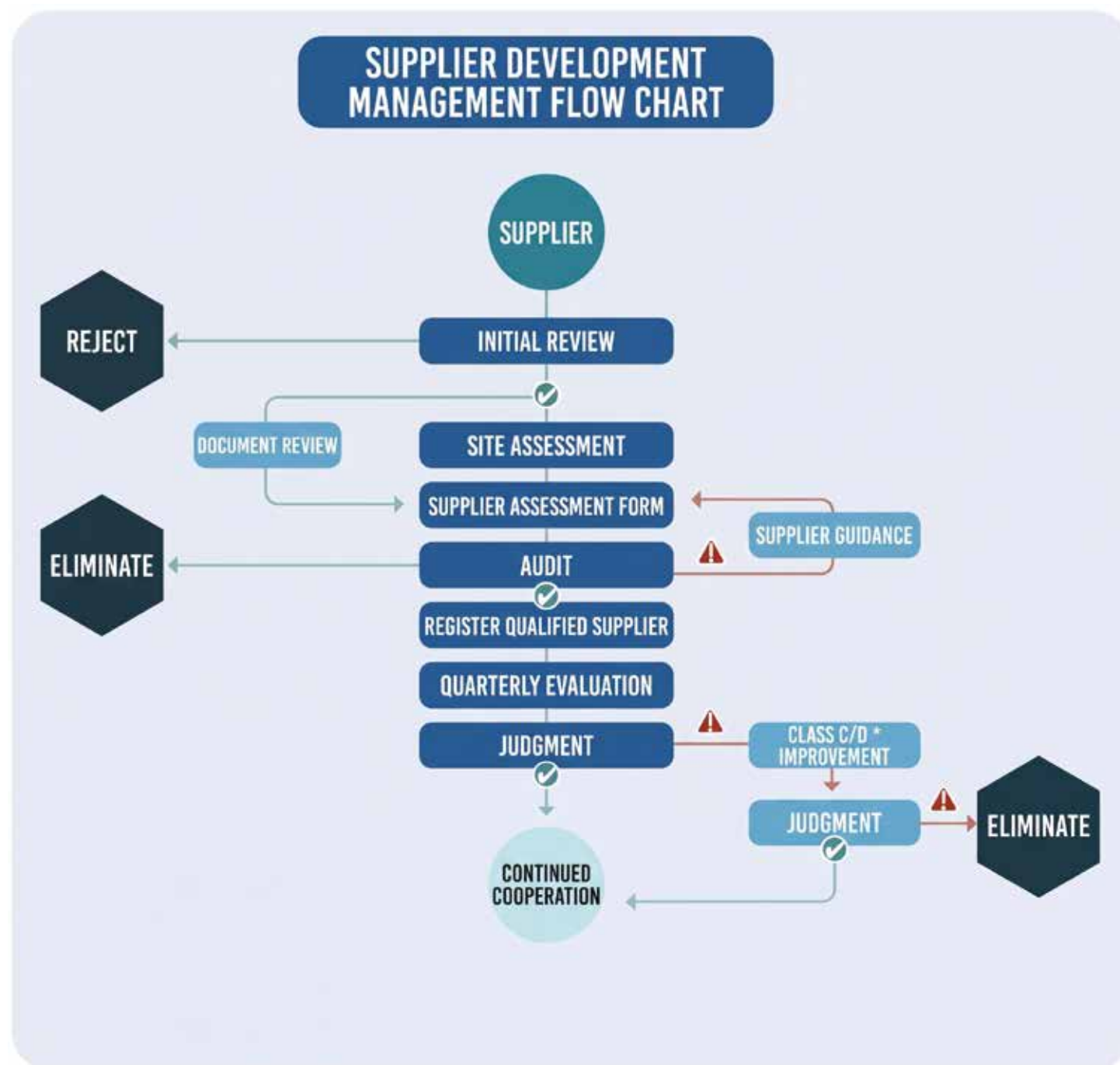
The supply chain management department consolidates the assessment reports from each unit, records the results in the “Supplier Evaluation Form,” and submits them for approval by a manager at (deputy) manager level or above, while also requiring the supplier to sign:
 ◇a Purchase Agreement ◇an Integrity Pledge

Once a supplier completes the “Vendor and Customer Change Application Form” and receives approval from a director-level manager or above, it is registered in the “Qualified Vendor Data Sheet,” which includes:
 ◇Qualification status (qualified, conditional, unqualified) ◇Approved scope (product category or process items)
 This ensures suppliers' roles and capabilities are clearly defined, strengthening supply chain transparency.

Stage 4: Periodic Supply Chain Evaluation

Fusheng Precision conducts a quarterly supplier evaluation in accordance with the “Supplier Evaluation Criteria,” mainly covering:
 ◇Quality ◇Delivery ◇Cost ◇Service (including environment and safety) ◇R&D and technical capability
 Evaluation results are recorded in the “Quarterly Supplier Evaluation Form.”
 Suppliers with quarterly transaction value below NT\$100,000 are excluded from the quarterly evaluation but are still included in the annual evaluation, ensuring comprehensive management.

Through these four management stages, Fusheng Precision establishes a transparent, robust, and responsible supply chain management system, ensuring suppliers follow ESG principles alongside the company and continuously improve their sustainability competitiveness, driving the entire industry chain toward sustainable value creation.



- ◇Suppliers of proprietary materials and components
- ◇Sole-source suppliers (the only supplier for a specific project)
- ◇Suppliers of raw materials for key processes
- ◇Suppliers of materials subject to key EHS regulations (such as paint, solvents, and other chemical products)
- ◇Suppliers of advanced materials (such as steel ingots, titanium, and zirconia sand/powder)

To ensure the supply chain operates soundly, Fusheng Precision conducts routine annual visits to the above key suppliers, recording their operating status, sustainability practices, and capacity planning in a “Supplier Annual Baseline Information Survey,” to understand suppliers' direction and future development capability, continuously deepening collaboration and improving sustainability performance.

Local Procurement Commitment

Aside from key suppliers designated by customers or requiring special technical capability, Fusheng Precision is strongly committed to supporting local procurement and local employment (see Section 5.2), prioritizing raw materials produced where it operates to shorten transport distances, reduce carbon emissions, support local economic development, and improve the supply chain's ability to respond quickly.

The overall local procurement rate has remained above 70% from 2022 to 2025

A small portion of materials still need to be sourced from overseas suppliers due to customer designation or specific material requirements. For component items not yet localized, Fusheng Precision continues to coordinate with customers to explore the possibility of introducing local supply chain options.

Strategy to Strengthen Local Procurement at the Vietnam Plant

As the Vietnam plant is in a phase of rapid expansion, its local procurement rate still has room to improve. To strengthen the maturity of the Vietnam supply chain, Fusheng Precision has adopted the following strategies, which also help strengthen supply chain resilience and improve the local economy and employment environment, fulfilling the company's social responsibility:

- ◇Actively coaching local Vietnamese suppliers to improve quality, technical, and management capability
- ◇Establishing a supplier capability assessment and improvement coaching program
- ◇Continuing to negotiate with brand customers on the feasibility of localizing more materials and components
- ◇Setting a medium- to long-term target of gradually raising the Vietnam local procurement rate to 70%

Fusheng Precision continues to deepen collaboration with key suppliers, and through local procurement and a responsible supply chain strategy, builds a global supply network that combines resilience, transparency, and sustainable value, becoming a long-term, trusted partner for international customers.

3.3.2 Key Suppliers and Local Procurement

With its main manufacturing sites located in Taiwan, China, and Vietnam, Fusheng Precision actively develops local supply networks to strengthen supply chain resilience, implement sustainable procurement, and ensure stable supply, meeting requirements for quality, delivery, and technical capability. Fusheng Precision classifies high-impact suppliers, defining the following types as “key suppliers”:

Total Number of Suppliers			
Region	2025	2024	2023
Taiwan	145	153	146
China	211	226	230
Vietnam	161	161	157
Total	517	540	533

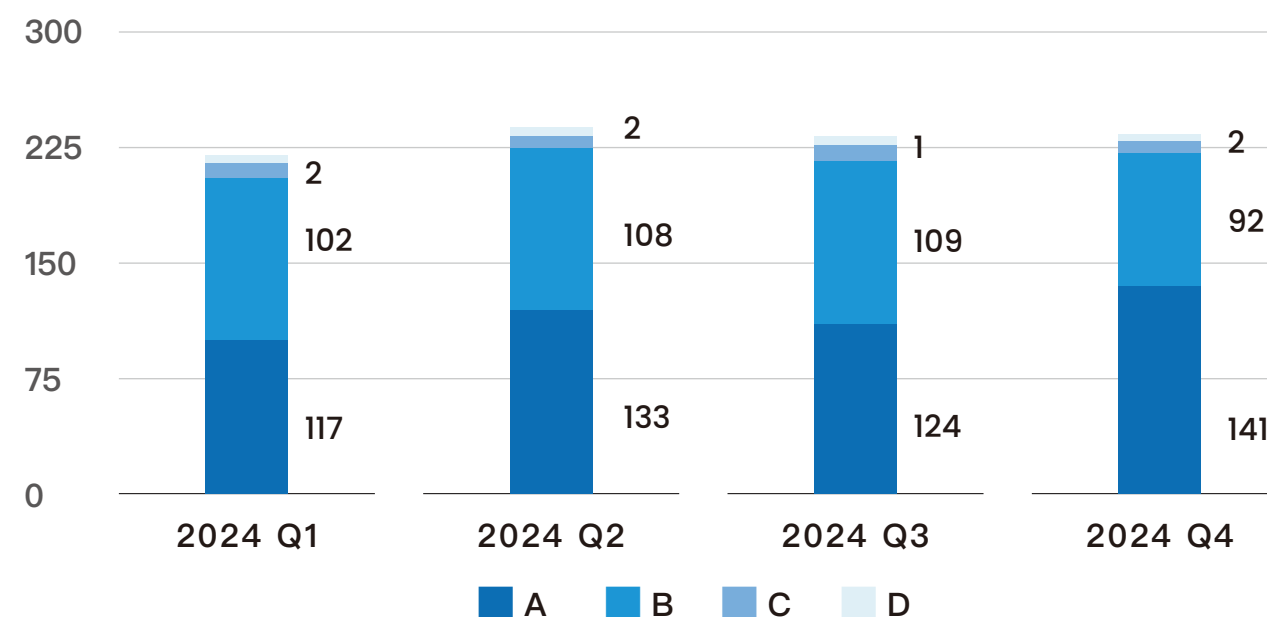
Number of Local Suppliers			
Region	2025	2024	2023
Taiwan	130	134	128
China	153	159	165
Vietnam	80	85	80
Total	363	378	373

Local Procurement Rate			
Region	2025	2024	2023
Taiwan	90%	88%	88%
China	73%	70%	72%
Vietnam	50%	53%	51%
Total	70%	70%	70%

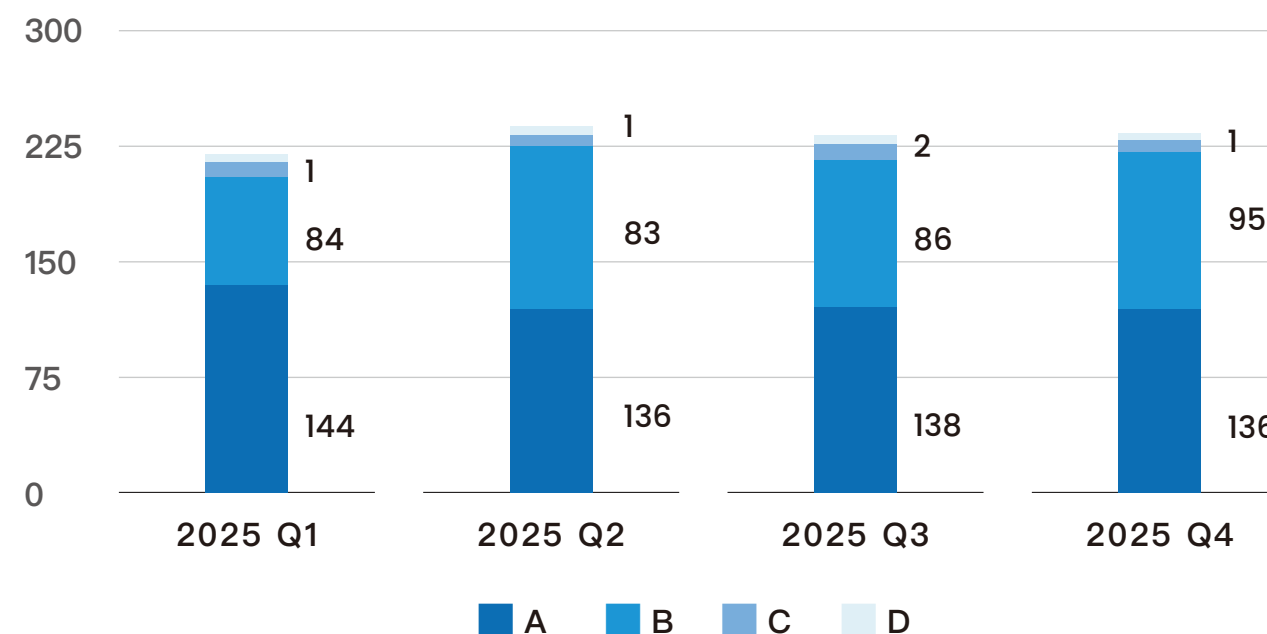
3.3.3 Quarterly Supplier Evaluation and Risk Assessment

Upholding the principles of fairness, impartiality, and openness, Fusheng Precision conducts a comprehensive quarterly supplier performance evaluation in accordance with its “Supplier Evaluation Criteria.” The evaluation covers indicators such as quality, on-time delivery rate, price competitiveness, technical capability, and service quality (including environmental and safety cooperation), with a total possible score of 100, and suppliers rated into four tiers: A, B, C, and D. According to the 2025 quarterly evaluation results, A- and B-tier suppliers accounted for 98%, with D-tier at only 1%, showing that the overall supply chain management mechanism continues to drive a positive cycle of improved supplier performance.

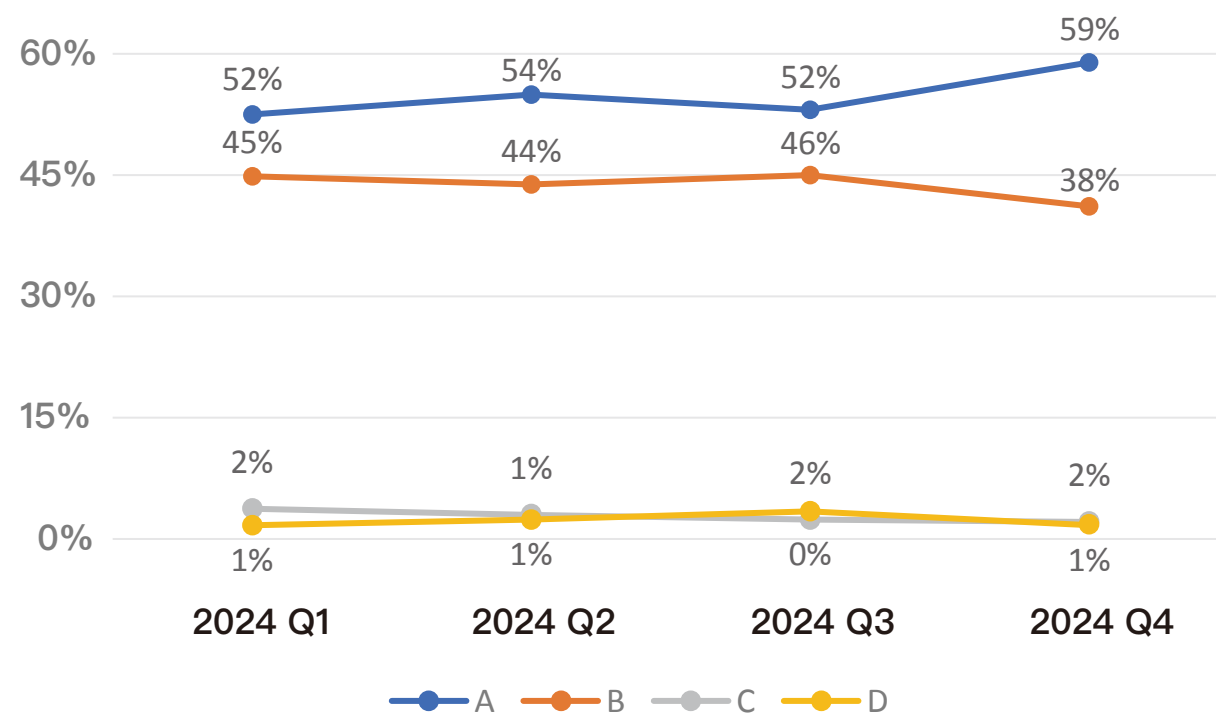
2024 Year Suppliers Evaluation Number



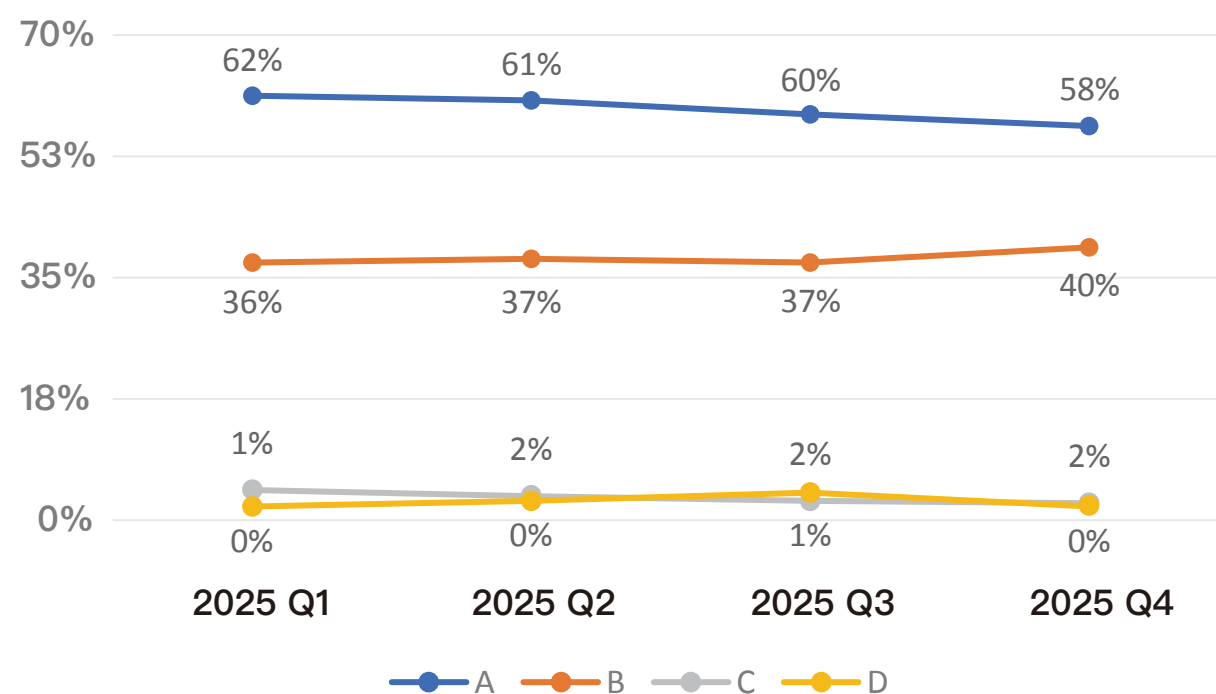
2025 Year Suppliers Evaluation Number



2024 Year Suppliers by Category Share Ratio



2025 Year Suppliers by Category Share Ratio



Differences Between Tiers, Risk Types, and Response Measures

Supplier ratings and management approach are as follows:

● Tier A: Excellent (Low Risk)

◇ Management strategy: priority procurement, increased order allocation

◇ Risk profile: low risk, high cooperation

● Tier B: Qualified (Normal Risk)

◇ Management strategy: maintain normal cooperation

◇ Risk profile: good stability, no major improvement needed

● Tier C: Needs Improvement (Moderate Risk)

◇ Management strategy: reduce or cancel some orders, initiate improvement measures

◇ Risk profile: unstable supply quality or delivery

● Tier D: Unqualified (High Risk)

◇ Management strategy: suspend cooperation, provide a 1-month improvement period; terminate cooperation if not improved by the deadline

◇ Risk profile: major quality or safety risk requiring immediate action

● Management of Special Circumstances

◇ If the sole supplier is rated C or D:

→ An enhanced coaching mechanism is activated, accelerating improvements to the quality system and processes.

◇ If a customer-designated supplier is rated C or D:

→ The sales unit notifies the customer, and both parties collaborate on improvement.

● Handling of Major Environmental Incidents

If a supplier listed in the “Qualified Supplier Register” experiences a major environmental incident, the procurement unit must submit a report, and the cooperative relationship may be terminated upon review by the manager and approval by the Deputy General Manager.

However, if the supplier is the sole source, it will be required to immediately improve its quality and environmental management, but cooperation will not be forcibly terminated, to protect production continuity.

The overall 2025 trend in supplier tiers shows a continued rise in the share of A- and B-tier suppliers and a gradual decline in C- and D-tier suppliers, indicating the quarterly evaluation system is effectively improving supply chain sustainability performance.

Engagement Approach for High-Risk Suppliers

To reduce the risk of supply chain disruption, quality anomalies, and environmental/safety issues, Fusheng Precision has established the following engagement strategies for high-risk suppliers:

◆Key Technology Collaboration

For suppliers with key processes, materials, or technology, joint R&D, technology sharing, and platform integration are pursued to ensure command of core technology and improve competitiveness for both parties.

◆Capacity Planning Collaboration

Monthly joint review of existing order capacity allocation with major suppliers, confirming whether manpower, equipment, and tooling are sufficient to meet demand, maintaining supply stability.

◆Establishing Cross-Departmental Improvement Teams (QCC)

When a supplier experiences a major quality or delivery anomaly, an improvement team composed of Fusheng Precision's quality assurance and technical units together with the supplier is formed to assist with:

- ◇Quality improvement
- ◇Process improvement
- ◇Strengthening the quality management system

◆TPS Improvement Mechanism

TPS improvement teams are established for important suppliers and subcontractors, using lean manufacturing methods to strengthen supply chain effectiveness and improve both parties' long-term sustainable competitiveness:

- ◇Improving efficiency
- ◇Reducing manufacturing costs
- ◇Reducing waste and defect rates

Through a rigorous quarterly evaluation system, risk monitoring, and improvement mechanisms, Fusheng Precision comprehensively understands supply chain quality and sustainability risk, gradually improving the environmental responsibility, safety capability, and sustainability maturity of the overall supply chain, becoming a highly trusted supply chain partner for brand customers.

3.4 Product Quality and Customer Relationship Management

【Deepening Long-Term Partnership Through Capability】

3.4.1 Product Quality Management

Upholding the core values of “precision, perfection, and excellence,” Fusheng Precision has built its brand competitiveness on outstanding quality, with over 48 years of experience in the golf equipment OEM/ODM field. With stable quality, reliable delivery, and a comprehensive global footprint, the company leads in shipment volume, sales value, and market share, making it the world's largest golf equipment OEM manufacturer.

The health and safety of product users is one of the top priorities for both Fusheng Precision and its brand customers. The company is committed to ensuring every club delivered to customers can be used with confidence, and works closely with material suppliers and brand customers to control potential product safety risks from the source.

Fusheng Precision applies a full-process, systematic approach to product safety, including:

- ◇Material development: confirming all raw materials comply with international environmental and safety regulations
- ◇Design and manufacturing: strict process controls based on high-precision requirements
- ◇Packaging and shipping: ensuring products are not damaged due to logistics
- ◇Quality inspection checkpoints: every process undergoes rigorous inspection before delivery to the customer

ISO Quality Management System

To ensure product quality, Fusheng Precision has built a comprehensive quality management framework in accordance with the ISO international quality management system, including:

- ◇Establishing a quality manual, standard operating procedures (SOP), and control mechanisms
- ◇Using quality, delivery, service, and cost as core management indicators
- ◇Advancing Total Quality Management (TQM) through cross-departmental collaboration
- ◇Conducting regular internal and external audits to ensure continuous improvement

2025 Product Responsibility and Safety Performance

Under its comprehensive quality management mechanism and safety controls, in 2025 Fusheng Precision recorded:

- ◇No product recalls due to safety issues
- ◇No violations of health and safety regulations related to products and services
- ◇No financial losses resulting from product safety litigation

Through systematic quality management and continuous improvement, Fusheng Precision delivers high-quality products that exceed customer expectations, and takes concrete action to fulfill its product responsibility and sustainable value, safeguarding the health and safety of consumers worldwide.

3.4.2 Customer Service Satisfaction

Upholding the spirit of “pragmatism and continuous improvement,” Fusheng Precision firmly believes that only through good communication, a deep understanding of customer needs, and rapid response can a competitive customer service system be built. To ensure customer feedback is conveyed and handled promptly, the company has established a Customer Dedicated Group (CDG), with sales, development, and mass production teams jointly providing a total solution service. This dedicated team provides customized service and real-time feedback through diverse communication channels, ensuring uninterrupted customer operations and strengthening partnership loyalty. By systematically collecting and analyzing the Voice of the Customer, the company can quickly understand issues from the customer's perspective, develop responses, and continuously refine its technical and service capability, becoming a long-term, reliable technical partner for customers.

Customer Satisfaction Survey System

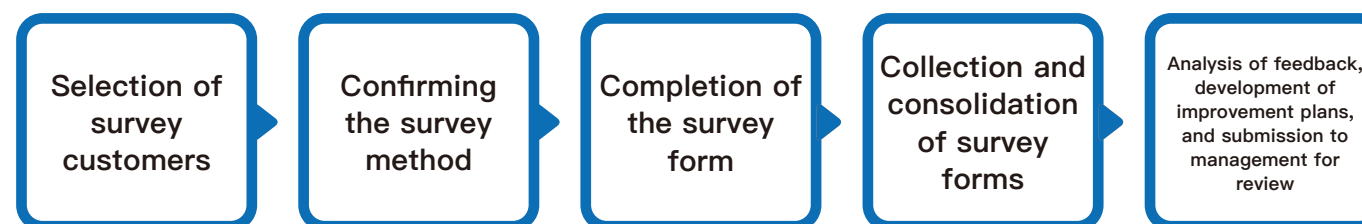
To gain a deeper understanding of customer needs, build trust, and strengthen partnerships, Fusheng Precision has established “Customer Satisfaction Survey Operating Measures,” conducting a survey twice a year. The survey scope covers:

- ◇the new product development stage
- ◇the sample production and validation stage
- ◇pre- and post-mass-production service performance

Customer Satisfaction Survey Process

Through comprehensive surveying and follow-up, Fusheng Precision grows together with its customers, strengthening partnerships and improving the overall competitiveness of the value chain. The standardized survey process ensures customer feedback is translated into concrete improvement measures, forming a positive cycle, as follows:

- ◇Selection of survey customers
- ◇Confirming the survey method (online/paper/interview, etc.)
- ◇Completion of the survey form
- ◇Collection and consolidation of survey forms
- ◇Analysis of feedback, development of improvement plans, and submission to management for review



Customer Satisfaction Assessment Across Six Dimensions

The customer satisfaction survey covers six dimensions, each with multiple detailed scoring items, comprehensively reflecting customers' perceptions and needs regarding the company's overall service and products:

①Company Management

- ◇Soundness of management systems
- ◇Talent development and professional capability
- ◇Alignment between sales and management teams

②Development Capability

- ◇Completeness of development equipment
- ◇Technical capability of development personnel
- ◇Control of development timeline and progress
- ◇Cooperation and professionalism of development personnel

③Quality Management

- ◇Maturity of the quality management system
- ◇Capability of quality inspection personnel
- ◇Yield control
- ◇Anomaly handling, response speed, and improvement capability

④Mass Production and Delivery Management

- ◇On-time delivery capability
- ◇New product mass-production readiness
- ◇Flexibility and responsiveness in mass production

⑤Communication and Service

- ◇Service attitude
- ◇Communication efficiency
- ◇Timeliness of Responses

⑥Cost Control and Pricing

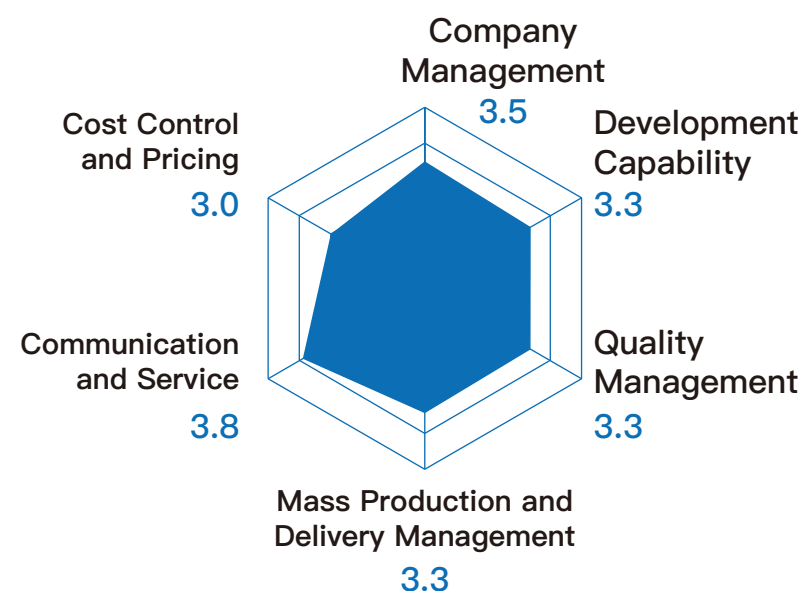
- ◇Price reasonableness
- ◇Cost control capability and transparency

Through institutionalized customer management mechanisms, technology upgrades, and joint value creation, Fusheng Precision is committed to being the most trusted, long-term strategic partner for global brand customers.

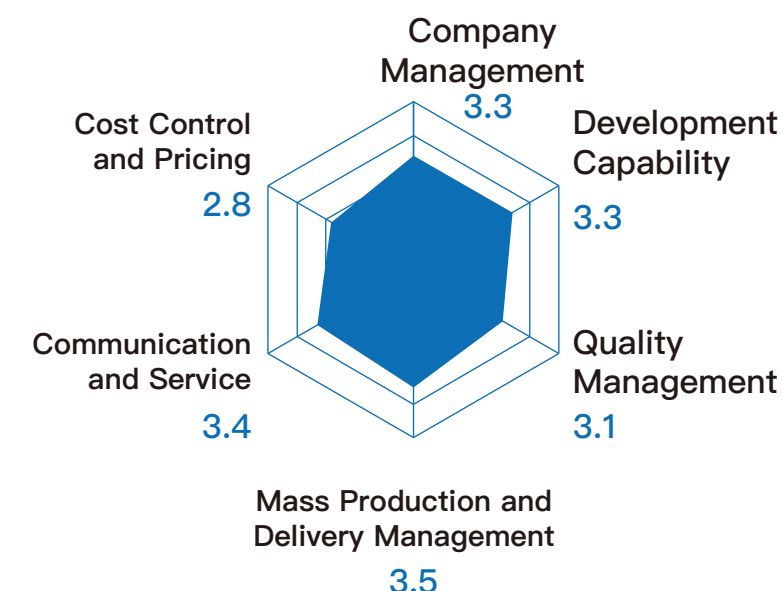
Overall customer satisfaction scores are as follows (scale of 0–5, with 5 being the highest):

Year	Satisfaction Score	Target
2025 2H	3.23	3.5
2025 1H	3.40	3.5
2024 2H	3.41	3.5
2024 1H	3.44	3.5
2023 2H	3.41	3.5
2023 1H	3.51	3.5

2025 Year 1H Customer Satisfaction



2025 Year 2H Customer Satisfaction



Note: Data covers a representative sample of customers selected by Fusheng Precision to provide feedback on satisfaction with its various evaluation metrics. Selection criteria include transaction value, the customer's market influence, and future potential.

According to the results of the 2025 customer service satisfaction survey, “cost control and pricing” was identified as a relatively weaker area. This feedback has been incorporated into operating and governance improvement priorities, serving as an important basis for strengthening customer relationships and enhancing overall service value. Amid changes in the global economy and industry environment, external operating uncertainty persists, including factors such as adjustments to US tariff policy, geopolitical risk, exchange rate volatility, and inflationary pressure, all of which affect manufacturing costs and the overall operating structure. At the same time, customers' expectations regarding product pricing and cost are rising, industry capacity is gradually shifting toward regions such as Vietnam, and market competition is becoming more diverse and intense; beyond price competition, the availability and retention of human resources has also become an important management issue affecting delivery and service stability. Through cross-departmental collaboration, Fusheng Precision advances process efficiency improvements, supply chain management optimization, and resource allocation review, strengthening cost structure management and price communication mechanisms, and combining efficiency improvements with value analysis/value engineering (VA/VE) approaches to respond to customer expectations, improve overall competitiveness, and work together with customers to address changes in the industry environment, building long-term, stable, and mutually beneficial partnerships.

04

Eco-friendly Management

- 4.1 Sustainable Environmental Policies and Environmental Management System
- 4.2 Climate-related Opportunities and Risk Management
- 4.3 Reduction of Air, Water, and Waste Emissions and Resource Recycling Management
- 4.4 Biodiversity Policy
- 4.5 Nature-related Disclosures



4.1 Sustainable Environmental Policies and Environmental Management System

Facing the significant challenges of global climate change and environmental sustainability, Fusheng Precision regards environmental protection as one of the core responsibilities of its corporate sustainability, and is committed to reducing the impact of its operations on the planet's ecosystems. The company continues to advance greenhouse gas management, energy efficiency improvement, and process-level carbon reduction, moving toward low-carbon manufacturing and a circular economy to build a resilient and sustainable production system.

To implement environmental management concretely, Fusheng Precision has established a comprehensive environmental management system operating in accordance with international standards (such as the ISO 14001 environmental management system), ensuring environmental policy and related plans are effectively implemented across the organization through institutionalized regulation, regular audits, and continuous improvement.

[Green Low-Carbon Action Plan: Four Transformations, Seven Strategies]

Fusheng Precision has established a “Green Low-Carbon Action Plan,” advancing energy transition and emission reduction through four transformations and seven strategies covering process optimization, smart energy management, sustainable materials, and supply chain collaboration, comprehensively strengthening environmental management capability and gradually transitioning production toward a low-carbon manufacturing model. In line with the global net-zero trend and national carbon-reduction policy (such as Taiwan's 2050 Net-Zero Pathway), the company has set its own phased carbon-reduction targets, continuously monitoring reduction results and emission performance. Emission data is collected using scientific methods, combined with energy transition, process-level carbon reduction, and smart manufacturing strategies as the core foundation for achieving its net-zero vision.

Fusheng Precision has set out a clear, concrete carbon-reduction roadmap aligned with its climate action commitments; using 2021 as the baseline year, the Three Shengs' targets (2025/2030/2050) are:

◇2025: 10% reduction in product carbon intensity ◇2030: 20% reduction in product carbon intensity ◇2050: moving toward net-zero carbon emissions

In line with international initiatives, regulatory requirements, and stakeholder expectations, Fusheng Precision continues to deepen its environmental management system, climate risk management, energy efficiency improvement, and greenhouse gas reduction actions, aligning with global sustainability trends and contributing to environmental protection and intergenerational sustainability.

Four Transformations and Seven Strategies

Energy Transformation

①Green Energy

Technical Transformation

- ①Enhancement of energy-saving and carbon reduction equipment
- ②Green and low-carbon technology in manufacturing process

Industrial Transformation

- ①Procurement from green supply chain ②Carbon reduction by circular by circular economy
- ③Carbon emission management

Lifestyle Transformation

①Green and low-carbon lifestyle

Upholding the business philosophy of “an eco-friendly, people-centered enterprise,” Fusheng Precision treats environmental protection and occupational health and safety as important indicators of its operating performance. With sustainability guiding its corporate vision, the company is committed to reducing the environmental impact of its operations and providing a safe, healthy workplace for all employees, fulfilling its social responsibility.

Fusheng Precision has fully adopted and obtained ISO 14001 environmental management system certification, effectively implementing its environmental management policy through institutionalized management, continuous improvement, and internal/external audit mechanisms. Environmental efforts focus on five key dimensions: greenhouse gas management, renewable energy development, air pollutant control, waste reduction and recycling, and water resource management, reducing pollution, improving environmental efficiency, and strengthening operational resilience.

Simultaneous Improvement of Environment and Safety: Dual-Track Management with TPS + ISO

Fusheng Precision has advanced the Toyota Production System (TPS) for many years, using lean management to improve production efficiency, reduce waste, and lower energy and resource consumption, moving toward becoming a “low-carbon manufacturing industry” and preserving a cleaner, more sustainable living environment for future generations. Operating in tandem with the ISO 14001 environmental management system, this enables the company to:

- ◇Strengthen resource use efficiency
- ◇Reduce the environmental impact of processes
- ◇Improve energy-saving results
- ◇Build a resilient green supply and manufacturing system

Sustainable Environment and Occupational Health and Safety Policy Commitments

To ensure environmental protection, occupational health and safety, and sustainability goals are aligned, Fusheng Precision commits to the following:

①Comply with regulatory requirements

Fully comply with government environmental regulations, occupational health and safety laws, and stakeholder requirements.

②Implement the spirit of the management system

Continuously operate the environmental management system and occupational health and safety management system, pursuing systematic improvement and performance enhancement.

③Advance education, communication, and outreach

Strengthen employee and stakeholder awareness of safety, health, and environmental issues, reinforcing a culture of sustainability.

④Prevent pollution and use resources effectively

Adopt the most appropriate pollution-prevention technology, improve energy and resource use efficiency, and reduce environmental impact.

⑤Strengthen risk management and prevent incidents

Adopt appropriate risk-control technology to prevent injury and health hazards, working toward zero incidents and zero disasters.

Through institutionalized management, transparent disclosure, and cross-departmental collaboration, Fusheng Precision leads the organization toward a green, low-carbon, energy-efficient, and innovative path of sustainable development, aligned with international sustainability trends and stakeholder expectations.

4.2 Climate-related Opportunities and Risk Management

Climate change has become a core issue for corporate sustainability worldwide; the physical risks, transition risks, and opportunities it creates may all affect the company's operating model, cost structure, and long-term competitiveness. Fusheng Precision follows the IFRS S2/TCFD (Task Force on Climate-related Financial Disclosures) framework for systematic disclosure, covering the four dimensions of governance, strategy, risk management, and metrics and targets, reviewing climate risk scenarios annually, improving management mechanisms, and strengthening response measures. When identifying climate-related physical and transition risks, the company simultaneously assesses their potential impact on operating costs, capacity stability, delivery fulfillment capability, and medium- to long-term capital expenditure planning. For example, energy price volatility and tightening carbon-related regulations may affect the manufacturing cost structure; extreme weather events may increase the risk of supply chain disruption. These risks have been incorporated into the company's overall risk management framework and serve as a reference for annual operating plans and investment decisions.

The setting and monitoring of climate-related metrics and targets has been incorporated into the sustainability vision and environmental management framework, with related disclosures set out in Sections “1.1 Sustainability Vision and Goals,” “4.1 Sustainable Environmental Policies and Management System,” “4.2.3 GHG Emission Metrics and Target Monitoring,” and “4.2.4 Energy Metrics and Target Monitoring.”

4.2.1 Climate Governance

Fusheng Precision regards climate change as a key issue for the company's long-term operational resilience, and has established a complete governance structure from the Board of Directors down to each operating unit, ensuring climate risk, greenhouse gas management, and energy management strategies are incorporated into core business decisions.

Climate Governance Structure and Division of Responsibilities

Board of Directors — Highest Level of Climate Governance Oversight

The Board is ultimately responsible for the company's climate governance, and is responsible for:

- ◇ Reviewing climate change-related strategy, carbon-reduction targets, and major investment decisions
- ◇ Overseeing progress on greenhouse gas management, energy efficiency improvement, and climate risk response
- ◇ Reviewing the latest changes in climate-related risks and opportunities and management performance at least once a year

Senior Management Team — Core Driver of Climate Strategy

The senior management team, led by the President, is responsible for:

- ◇ Formulating climate change, energy conservation and carbon reduction, and net-zero transition strategies
- ◇ Advancing cross-departmental climate action, including energy-saving projects, low-carbon process improvement, and renewable energy adoption
- ◇ Regularly reviewing strategy execution and climate risk assessment results

Management Departments — Execution and Performance Management of Climate Action

Each plant and relevant functional unit executes climate governance, responsible for:

- ◇ Conducting GHG inventories, third-party verification, and emission-reduction plans
- ◇ Advancing energy efficiency improvement plans and the renewable energy adoption pathway
- ◇ Monitoring and reporting on climate risk, carbon emissions, energy use, and other metrics
- ◇ Reporting the Group's GHG inventory, verification, and carbon-reduction results to the Board at least quarterly

Fusheng Precision's Environmental Sustainability Approach — Reducing Carbon, Water, and Waste



4.2.2 Climate-related Financial Impact and Response Strategy

In assessing the impact of climate risks and opportunities on the company's finances and strategy, Fusheng Precision has considered the diverse scenarios created by climate change across different geographies, as well as policy, regulatory, and market developments, and analyzed the potential cost, investment, and operating impacts accordingly, forming the basis of the company's climate scenario analysis.

Based on sound financial risk management principles, Fusheng Precision systematically assesses the short-, medium-, and long-term impacts climate change may have on the company's operations, finances, and value chain, comprehensively considering global and local government policy and regulatory trends, international market changes, supply chain and customer relationships, technology development trends, and the physical and transition risks identified in the IPCC's Sixth Assessment Report (AR6), combined with the company's strategic direction, to conduct a comprehensive inventory of climate risks and opportunities.

Through this analysis, the company identifies climate change risks and opportunities with high likelihood and significant financial impact, and formulates corresponding climate adaptation strategies and mitigation actions, including:

- ◇Carbon-reduction targets and pathway planning (including energy efficiency improvement, low-carbon processes, and renewable energy adoption)
- ◇Measures to improve operational resilience (such as extreme weather response capability and supply chain diversification)
- ◇Climate-related investment and technology adoption (such as equipment upgrades, energy-saving programs, and low-carbon manufacturing technology)
- ◇Optimization of the monitoring and disclosure system (strengthening quantitative indicators to meet IFRS S2 and TCFD requirements)

By incorporating climate change into its strategic and financial planning process, Fusheng Precision improves its competitiveness and risk resilience amid the low-carbon transition, continuing to advance the development of a sustainable value chain.

Transition Risks

Risk Factor		Potential Financial Impact	Response Measures and Management Strategy	Time Horizon	
				Short-term (≤3 years)	Medium/long-term (>3 years)
Policy and Regulation	Policies and regulations related to climate change response and adaptation, energy conservation and carbon reduction, and levies	Taiwan's Climate Change Response Act has begun implementing a carbon fee system; if emissions exceed the regulated threshold the company could pay up to approximately NT\$7 million per year in fees	Implement sustainable low-carbon operations, strengthen energy management, and continue advancing the energy conservation and carbon reduction roadmap, setting reduction targets, improving resource efficiency, increasing renewable energy capacity, and regularly tracking target achievement to continuously improve management policy and measures	✓	✓
	Strengthened GHG Emission Reporting and Disclosure Obligations	Taiwan and various regions have enacted multiple GHG-related regulations; consolidated subsidiaries must all conduct carbon inventories and obtain assurance. Going forward, the Group is expected to pay approximately NT\$1.5 million per year in verification /assurance fees	The Three Shengs' plants in Taiwan, China, and Vietnam, accounting for 70% of Fusheng Precision's business, have completed their inventory and verification. The remaining subsidiaries are proceeding according to the timeline set out in the FSC's "Sustainable Development Roadmap for TWSE/TPEX Listed Companies"	✓	
Technology	Transition to Low-Carbon Technology	◇In response to regulations and initiatives, low-carbon technology must be developed to reduce carbon emissions, which may increase capital investment, with an estimated annual budget of >NT\$30 million ◇Adoption of new and alternative technologies in R&D and operations may increase production costs	Continue to advance the low-carbon action plan, setting a target for the Three Shengs' product carbon intensity through the execution of four transformations and seven strategies: a 10% reduction by 2025 (achieved) from the 2021 baseline, 20% by 2030, and net-zero emissions by 2050	✓	
Market Risk	Changing Customer Behavior	Rising sustainability awareness/customer demand for carbon reduction may shift purchasing toward lower-carbon products or services in the market, potentially affecting revenue	◇Prioritize procurement based on supplier evaluation scores, increasing order allocation to better-performing suppliers ◇Continue developing environmentally friendly process technology and materials to reduce carbon emissions and various sources of pollution	✓	
	Market Uncertainty	If the EU Carbon Border Adjustment Mechanism (CBAM) expands its scope of regulated products in the future, this could affect the cost of customers' products sold into Europe, indirectly affecting shipment volumes and having a negative impact on revenue	Related potential impacts have been incorporated into medium- to long-term product strategy and cost structure assessments with brand customers. Going forward, the company will work with brand customers to evaluate the adoption of product carbon footprint management to reduce the potential impact of future international	✓	
Reputation	Industry Stigmatization	Environmental groups have raised concerns about the impact of golf activities on forests and soil/water conservation, which may affect end users' willingness to play golf	Actively pursue product diversification to develop non-golf businesses		✓
	Increased stakeholder attention or negative feedback	ESG rating results may affect investors' willingness to invest, in turn affecting the company's future financing conditions in the market	Each Group subsidiary has formed an ESG task force made up of different functional units to execute the company's ESG strategies, improving ESG disclosure through channels such as the corporate website, annual shareholder report, and Sustainability Report, and striving to improve performance in ESG ratings both domestically and internationally	✓	

Physical Risks

Risk Factor		Potential Financial Impact	Response Measures and Management Strategy	Time Horizon	
				Short-term (≤3 years)	Medium/long-term (>3 years)
Acute Physical	Increased severity and frequency of extreme weather events such as typhoons and floods	Taiwan may face larger-scale typhoons and more frequent extreme rainfall in the future. Large-scale typhoons or extreme rainfall may affect employee attendance, indirectly affecting production efficiency and output, which could in turn affect short-term revenue performance	Established “Emergency Response Management Measures” for force majeure disasters, proactively addressing the potential risk of disaster occurrence, and improving overall safety awareness and protecting personal safety through rigorous risk control, communication of operating standards, and scenario drills	✓	
Chronic Physical	Changes in precipitation patterns and extreme weather	Under global warming, extreme weather will make floods and droughts increasingly likely to occur, potentially raising water costs	Reduce tap water use and effectively manage water resources through water resource integration projects; see Section 4.3.2 Water Resource Management for details		✓

Resulting Opportunities

Opportunity Type		Description of Financial Impact	Response Measures and Management Strategy	Time Horizon	
				Short-term (≤3 years)	Medium/long-term (>3 years)
Resource Efficiency	Transition to greater efficiency	Established an energy conservation and carbon reduction project team to reduce electricity costs and carbon emissions at production lines and offices	Since establishing an energy conservation and carbon reduction project team in 2016, lighting at major production lines and office areas has been switched to LED, and air conditioning, dehumidification, cooling, compressed air, and power equipment upgraded to high-efficiency models; an EMS smart monitoring system has also been introduced to track energy use at all times	✓	
	Reduce Water Consumption	Build wastewater treatment and recycling systems, and integrate water resources with neighboring plants to reduce tap water usage and cost	Reduce tap water use and effectively manage water resources through water resource integration projects; see Section 4.3.2 Water Resource Management for details	✓	
Energy Source	Adopt Low-Carbon Energy	Install solar power generation facilities and retain the electricity generated for self-use, reducing third-party electricity purchases. As of 2025, the Fusheng Precision Group has invested over NT\$100 million in solar power facilities	Track energy/resource consumption, increase renewable energy capacity, and regularly track target achievement; see Section 4.2.4 Energy Metrics and Target Monitoring for details	✓	
Products and Services	Develop new products or services through R&D or innovation	R&D or innovation of low-carbon products to improve customer satisfaction and gain more orders	Continue developing environmentally friendly technology and materials while increasing the use of recycled materials, shortening the production process and reducing waste generated during production	✓	✓
Resilience	Implement low-carbon energy plans and improve energy efficiency, among other measures	Consolidate climate change risks and response approaches, and specifically review the current impact of climate on operations	In accordance with the climate information disclosure framework (IFRS S2/TCFD), strengthen organizational operational resilience by increasing the use of green energy, adopting energy-saving measures, developing environmentally friendly low-carbon products, and adopting sustainable procurement	✓	

In response to the accelerating global climate change trend and tightening carbon-reduction regulations, Fusheng Precision has formally incorporated climate risk into its overall risk management process, implementing a systematic identification, assessment, monitoring, and response mechanism in accordance with its “Risk Management Measures.” The company also actively advances GHG inventory and verification at each plant, establishing a comprehensive and credible foundation for carbon management.

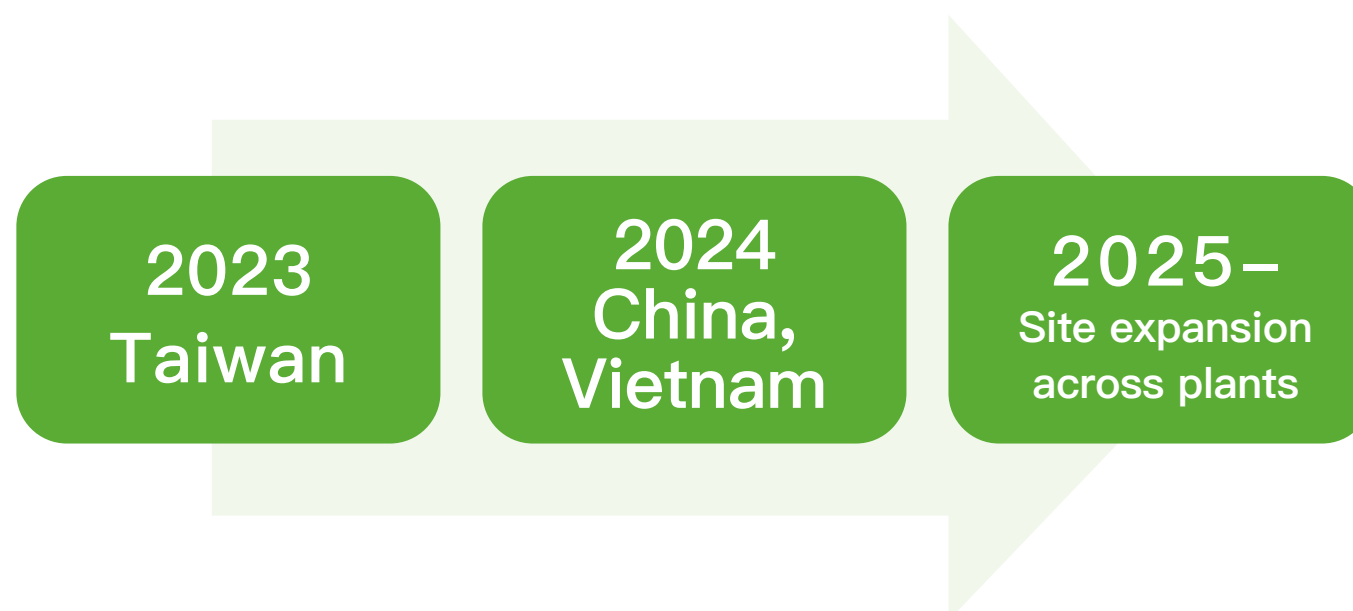
Fusheng Precision completed the GHG inventory of its Taiwan production sites in 2021. In 2025, the Three Shengs' plants, which account for the largest share of Group operations (approximately 70%–80% of total revenue), completed their inventory and third-party verification. Under the Group's carbon management roadmap, the target is to complete the GHG inventory of all subsidiaries in the consolidated financial statements by 2027, and complete third-party verification by 2028, meeting domestic and international net-zero disclosure requirements.

Based on existing inventory results, the Group's carbon emission hotspots are concentrated mainly in energy use (electricity and fuel). Fusheng Precision therefore promotes scientific management of energy and resource use across all categories, including quantitative monitoring, performance tracking, regular review and improvement, and investment in replacing aging equipment to improve overall energy efficiency and reduce process energy intensity.

To ensure long-term competitiveness in responding to climate change, Fusheng Precision has set a strategic direction to gradually improve energy efficiency, reduce carbon intensity, and advance a low-carbon transition, continuing to use technology to improve processes and adopt renewable energy, helping the supply chain and the broader industry move together toward sustainable development.

4.2.3 GHG Emission Metrics and Target Monitoring 【GRI 305-1、305-2】

In response to global climate change and the accelerated rollout of carbon-reduction regulations worldwide, Fusheng Precision continues to advance the Group's GHG inventory and verification, forming an important foundation for the company's low-carbon transition and risk management. Zhongshan Guangsheng, Longxing, Dingxing, and Vision International have all completed their GHG inventories and obtained verification certificates from international certification bodies such as AFN, BV, and BSI; in 2025, the GHG inventories of Taiwan's Minson and Jiahuasheng were also completed. The remaining subsidiaries are progressively completing their inventory and verification in accordance with the timeline set out in the FSC's “Sustainable Development Roadmap for TWSE/TPEX Listed Companies,” ensuring all operating sites meet regulatory and international disclosure standards.



Fusheng Precision's carbon emissions come mainly from the golf club head manufacturing process. Based on inventory results, the company has launched a product low-carbonization strategy, adopting energy-saving equipment, smart processes, and an Energy Management System (EMS) for real-time monitoring and efficiency management, and continuing to expand renewable energy deployment to accelerate low-carbon manufacturing. Through smart advanced processes, intelligent energy monitoring, and management of production parameters, energy savings of 30% have been achieved at production lines, and in 2025 the Three Shengs' actual product carbon intensity achieved the target of a 10% reduction from the baseline year (2021), demonstrating concrete results from the carbon-reduction strategy.

Fusheng Precision continues to refine its carbon-reduction strategy based on GHG inventory and verification results, advancing a comprehensive upgrade of low-carbon processes to improve resilience, strengthen customer and market competitiveness, and work with the supply chain toward the long-term goals of sustainable development and net-zero carbon emissions.

(Unit: Metric Tons CO₂e)

			Annual Emissions				
Scope	Category	Description of Emission Source	2025	2024	2023	2022	2021
Scope 1	Category 1: Direct Emissions	1.1 Direct emissions from stationary combustion sources	3,864.9705	5,448.7347	3,253.3498	4,551.1220	4,272.9584
		1.2 Direct emissions from mobile combustion sources	86.1268	39.5442	55.8982	63.6220	16.5741
		1.3 Direct process emissions and removals from industrial processes	22.9533	27.2805	22.0176	31.9141	24.8744
		1.4 Direct fugitive emissions of greenhouse gases released from anthropogenic systems	458.7952	463.6852	472.2613	537.7985	290.0232
Scope 2	Category 2: Indirect Emissions from Imported Energy	2.1 Indirect emissions from imported electricity	16,267.1326	17,685.4562	15,574.7800	20,208.8179	19,175.6825
Scope 3	Categories 3—6: Other Indirect Emissions	3.1 Emissions from upstream transportation and distribution	111,519.1018	102,263.5776	79,666.2230	155,720.6848	111,027.9164
		3.3 Emissions from employee commuting					
		3.5 Emissions from business travel					
		4.1.1 Emissions from purchased goods					
		4.1.2 Emissions from purchased fuel or energy activities					
		4.3 Emissions from disposal of solid and liquid waste					
Scope 1+2			20,699.978	23,664.701	19,378.307	25,393.275	23,780.113
Scope 1+2+3			132,219.080	125,928.278	99,044.530	181,113.959	134,808.029
Carbon Intensity (metric tons CO2e / NT\$ million)			0.9064	1.0652	0.9923	0.9101	1.2418

Note: The inventory boundary covers the Taipei headquarters, Taoyuan plant, and Kaohsiung branch. Carbon intensity is Scope 1+2 emissions / NT\$ million revenue.

4.2.4 Energy Metrics and Target Monitoring

Fusheng Precision is committed to advancing sustainable, low-carbon operations, treating energy management as a core element of its carbon-reduction strategy. The company has developed an energy management roadmap, setting clear energy conservation and carbon reduction targets, taking inventory of energy/resource use, increasing the share of renewable energy adopted, and establishing a regular tracking and review mechanism to continuously improve energy use efficiency and strengthen its management system.

Energy management follows a continuous PDCA improvement cycle, linked to climate risk management, GHG inventory, and process improvement, meeting the disclosure requirements of the IFRS S2 and TCFD “metrics and targets” dimension and supporting the low-carbon transition goal.

Energy Management Policy

To implement systematic energy governance, Fusheng Precision has established the following energy management policy as a common standard for all employees and plants in executing energy management:

①Build an energy management system and drive company-wide participation in energy conservation and carbon reduction

◇Adopt an Energy Management System (EMS) for data-driven monitoring, improving real-time management capability, and strengthen employee energy-saving awareness through training.

②Improve energy use efficiency and continuously improve energy performance

◇Reduce energy intensity and improve process energy efficiency through equipment replacement, process optimization, and smart monitoring.

③Comply with energy regulations and prioritize procurement of energy-efficient equipment

◇Ensure all operating sites comply with local energy regulations and adopt equipment with energy-saving labels and high efficiency.

④Regularly review energy management indicators to ensure energy-saving measures are implemented

◇Use data-driven monitoring to track progress, review results, and ensure energy-saving projects are executed and improved on schedule.

⑤Create value from energy use, and build an energy-saving culture and sustainability mindset

◇Treat energy management as an important strategy for improving competitiveness, shaping an internal energy-saving culture, and advancing low-carbon operations across production lines and all units.

Energy Metric Monitoring

Consumption of Each Type of Energy	Unit	2025				2024				2023			
		Taoyuan Plant	Zhongshan Guangsheng	Vision International	Minson	Taoyuan Plant	Zhongshan Guangsheng	Vision International	Minson	Taoyuan Plant	Zhongshan Guangsheng	Vision International	Minson
Self-Use Solar Power	kWh	282,767	3,197,051	794,269	2,134,000	250,260	3,144,046	–	1,607,189	281,963	2,952,186	–	1,779,793
Standard Electricity	kWh	32,376,200	39,032,062	91,154,408	9,499,840	33,834,800	45,790,144	3,851,472	8,679,780	29,927,200	48,359,145	67,162,500	8,127,604
Gasoline	Thousand liters	3	11	7	20	4	13	16	14	5.7	13	48	21
Diesel	Thousand liters	19	4	73	27	13	9	–	71	17.9	8	6	27
LPG	Thousand liters	–	–	4,374	2	–	–	3,983	2	–	1	3,129	2
Natural Gas	Cubic meters	2,005,852	588,040	–	–	2,066,687	612,132	–	–	1,705,673	702,067	–	–
Energy Consumption Statistics Note 1	GJ	186,354	172,362	442,743	43,499	201,060	199,877	412,792	40,014	174,745	211,811	330,313	37,342
Renewable Energy Share Note 2	%	0.54	6.67	0.65	17.65	0.45	5.66	–	14.45	0.59	5.02	–	17.15

Note 1: Energy consumption = fuel usage × unit fuel heat value

Note 2: Renewable energy share = (self-use solar power output × electricity heat value) / energy consumption × 100%

Energy-Saving Projects

Fusheng Precision has maintained a dedicated energy conservation and carbon reduction team since 2016, systematically reviewing key energy-use areas across operations and continuing to advance energy efficiency improvement and equipment replacement. Lighting systems have been upgraded to high-efficiency LED fixtures, and high-efficiency energy-saving equipment has been adopted for air conditioning, dehumidification, cooling, compressed air, and various power equipment, reducing energy consumption and operational carbon emissions. At the same time, Fusheng Precision has built an Energy Management System (EMS) to collect and monitor energy use data, strengthening visibility of energy use and anomaly management, providing a basis for energy-saving strategy planning and tracking improvement results, implementing continuous improvement and precise management to improve overall energy use efficiency.

Electricity saved: kWh; Carbon reduced: Metric Tons CO2e

Project Benefit	2025			2024			2023		
	Taoyuan Plant	Zhongshan Guangsheng	Vision International	Taoyuan Plant	Zhongshan Guangsheng	Vision International	Taoyuan Plant	Zhongshan Guangsheng	Vision International
Electricity Saved	4,488,416	4,135,791	8,352,057	3,330,000	3,107,701	4,156,551	4,422,620	6,430,000	1,347,000
Carbon Reduced	2,127	3,850	6,641	1,970	3,249	5,810	2,189	5,170	1,230

Note: Energy-saving results are calculated based on the difference in energy consumption within three years after the old system was replaced with the new one.

Solar Power Generation

Since 2021, Fusheng Precision has progressively planned and built solar power facilities based on the electricity-use characteristics and space conditions of each operating site, continuing to expand its scale of renewable energy use, with cumulative investment exceeding NT\$100 million.

The electricity generated is, in principle, self-generated and self-consumed, prioritized for plant operating needs, reducing dependence on external power and improving energy self-sufficiency and operational resilience. As of the end of 2025, the installed solar capacity at each plant was: Taoyuan Plant (including Kaohsiung Branch) 346 kW, Zhongshan Guangsheng 3,341 kW, Vision International 713 kW, and Thailand Minson 2,321 kW.

Green Energy — Solar Power

Solar Power Generation Results

◇ 2023 Total Generation: 3,234,149 kWh ◇ 2024 Total Generation: 3,394,306 kWh
◇ 2025 Total Generation: 4,274,087 kWh

Solar Equipment Investment

◇ 2023 Total Investment: NTD 11.93 Million ◇ 2024 Total Investment: NTD 13.30 Million
◇ 2025 Total Investment: NTD 18.29 Million

Future Planning

Subsidiaries continue deployment to expand green energy usage

Note: The totals above include the Sansheng Plant Area.

Medium- to Long-Term Carbon-Reduction Pathway Planning

In response to the global net-zero trend and the Science Based Targets initiative (SBTi), Fusheng Precision references the medium- to long-term carbon-reduction pathway aligned with the Paris Agreement's temperature-control goals, striving to limit the global average temperature increase to below 2°C and working to limit it to within 1.5°C. Using 2021 as the baseline year, Fusheng Precision is progressively advancing carbon-reduction strategies at each operating site, integrating process improvement, equipment replacement, energy management, and renewable energy deployment to strengthen its low-carbon competitiveness.

Group Carbon-Reduction Targets and Achievement Status

2025: 10% reduction in the Three Shengs' product carbon intensity versus 2021 (achieved).

2030: 20% reduction in the Three Shengs' product carbon intensity versus 2021.

Absolute Carbon-Reduction Targets and Achievement Status

2025: 40% reduction in the parent company's Scope 1 and Scope 2 absolute emissions versus 2021 (actual reduction was 13%, not achieved).

2030: 70% reduction in the parent company's Scope 1 and Scope 2 emissions versus 2021, in line with the absolute emission-reduction pathway required by SBTi.

There remains a gap between the 2025 actual GHG emission results and the originally set phased targets. A review of the main contributing factors found the gap stems from changes in capacity, product mix, supply chain operations, and energy structure — external and operating conditions that are an expected part of the transition process.

In response to this gap, a review and correction mechanism has been launched, continuing to adjust the carbon-reduction strategy on a rolling basis through accelerated replacement of high-energy-consumption equipment, expanded use of renewable energy, strengthened energy management systems, and adoption of low-carbon processes.

Fusheng Precision uses its 2030 and 2050 medium- to long-term carbon-reduction pathways as core guidance, strengthening target management and execution effectiveness, and regularly reviewing progress to ensure its overall carbon-reduction direction remains aligned with science-based reduction principles and international climate trends.

Carbon-Reduction Strategy and Action Direction Eight Core Actions:

①Improving Energy Efficiency

◇Continue investing in high-efficiency equipment, smart processes, and energy-saving technology to reduce energy intensity and improve overall energy performance.

②Expanding Renewable Energy

◇Increase the share of renewable energy used, including expanding solar capacity, purchasing green power, and evaluating long-term power purchase agreements.

③Process Technology Innovation and Low-Carbonization

◇Optimize process parameters, adopt low-carbon production technology, and strengthen smart manufacturing applications to reduce emissions from high-emission processes.

④Supply Chain Carbon Reduction Management (Scope 3)

◇Work with suppliers to advance carbon reduction, encouraging the adoption of low-carbon materials, improving energy efficiency, and requiring progressive disclosure of carbon data to reduce the upstream supply chain footprint.

⑤Employee Low-Carbon Awareness and Skills Training

◇Strengthen employees' understanding of climate change and carbon reduction, encouraging company-wide participation in carbon reduction, energy conservation, and green actions.

⑥Carbon Emission Monitoring and Transparent Disclosure

◇Establish a carbon emission monitoring system to precisely track emission trends and results, and improve disclosure quality to meet IFRS S2 requirements.

⑦External Collaboration and Sustainability Certification

◇Actively obtain certifications for environmental management, energy-saving equipment, and low-carbon processes, and work with external professional bodies to improve the credibility of carbon-reduction efforts.

⑧Green Investment and Capital Allocation for Low-Carbon Transition

◇Continuously evaluate opportunities in green energy, energy conservation, and low-carbon processes, directing capital expenditure toward projects with carbon-reduction benefits.

Carbon-Reduction Commitment and Long-Term Vision

Fusheng Precision continues to reference science-based carbon-reduction principles, international climate disclosure standards, and operating needs to adjust its strategy on a rolling basis. Through process optimization, technology adoption, expanded renewable energy, and supply chain management, the company is committed to achieving its medium- to long-term emission-reduction targets, demonstrating a long-term commitment to climate action and moving toward a net-zero future together with customers and the global market.

4.3 Reduction of Air, Water, and Waste Emissions and Resource Recycling Management 【GRI 3-3】

4.3.1 Air Quality Management 【GRI 305-7】

In Fusheng Precision's golf equipment manufacturing process, the main air pollutants are volatile organic compounds (VOCs), sulfur oxides (SOx), nitrogen oxides (NOx), and particulate matter (PM). Pollution sources are managed by category according to process characteristics, with corresponding control equipment configured for each type of pollutant, ensuring pollutants are properly treated before being released, in compliance with government regulatory standards. To strengthen the effectiveness of air pollution management, Fusheng Precision regularly reviews existing production processes and the effectiveness of control equipment in accordance with its environmental, safety, and health policy, continuing to invest in equipment improvement and process optimization. All stationary pollution sources have applied for and obtained government-issued operating permits as required, ensuring pollutant emissions are effectively managed and monitored.

(Unit: metric tons)

Emissions of Each Type of Pollutant	2025		2024		2023	
	Taoyuan Plant	Zhongshan Guangsheng	Taoyuan Plant	Zhongshan Guangsheng	Taoyuan Plant	Zhongshan Guangsheng
Nitrogen Oxides (NOx)	0.04	18.48	0.05	18.78	0.06	50.30
Sulfur Oxides (SOx)	0.05	–	0.06	–	0.05	–
Volatile Organic compounds (VOC)	54.69	0.64	63.05	2.51	59.22	15.9
Suspended particles (PM)	0.39	35.21	0.11	47.76	0.09	128.6

4.3.2 Water Resource Management 【GRI 303-3、303-4】

Fusheng Precision regards water as an indispensable, critical resource, paying close attention to the water resource conditions in the regions where each operating site is located, and considering government policy, industry development trends, operational needs, and the water rights of surrounding residents when planning water use, to ensure water access and use are both sustainable and reasonable.

Water intake, use, and discharge data at each plant are tracked through a water resource monitoring system, forming the basis for setting water-saving targets and improvement strategies. Fusheng Precision continues to advance water conservation in its processes, improve recycling rates, and strengthen pollutant removal effectiveness, reducing the environmental burden of wastewater. The company has set a target of reducing tap water intensity by 20% by 2025 versus the 2021 baseline year. Actual water intensity in 2025 decreased by 13% versus the baseline year, with water use efficiency continuing to improve through process improvement and equipment optimization.

(Unit: cubic meters)

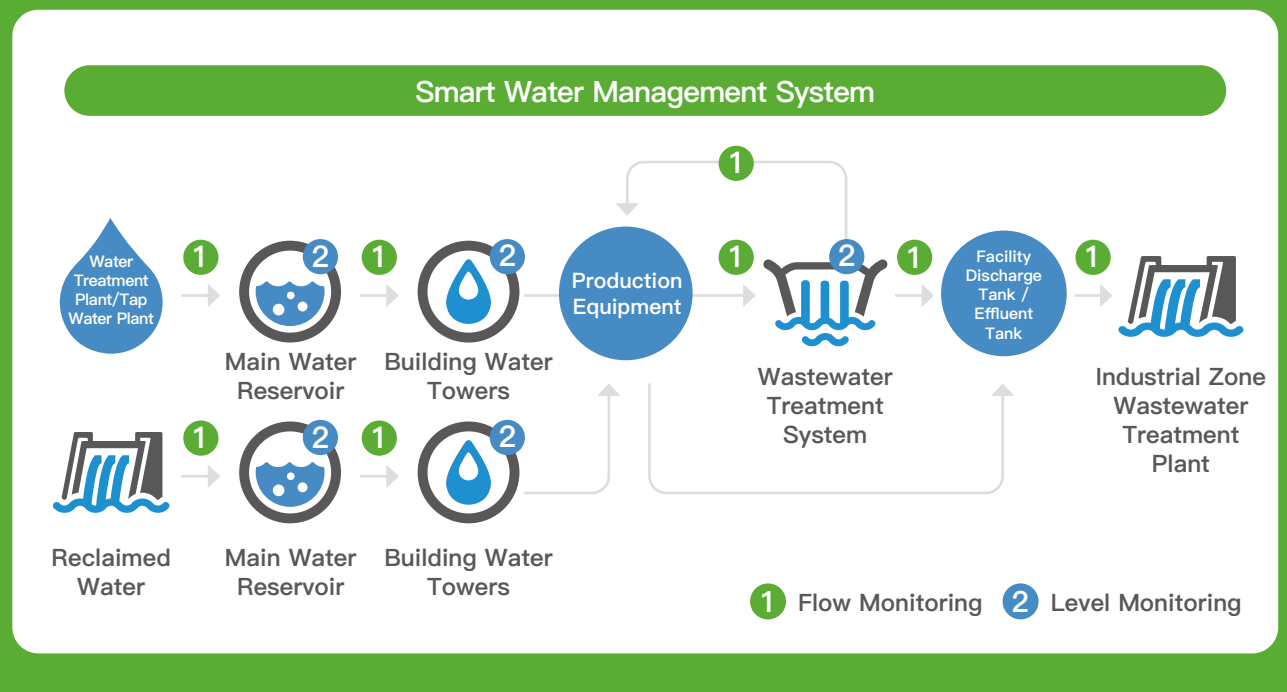
Water Intake and Discharge	2025			2024			2023		
	Taoyuan Plant	Zhongshan Guangsheng	Vision International	Taoyuan Plant	Zhongshan Guangsheng	Vision International	Taoyuan Plant	Zhongshan Guangsheng	Vision International
Recycled Water Used	27,242	111,211	18,250	28,222	153,028	10,800	29,674	143,984	–
Rainwater Intake	–	–	–	–	–	–	–	–	–
Third-Party Water Intake	124,389	213,021	547,242	124,375	272,624	556,510	109,375	302,303	477,277
Third-Party Water Discharge	28,279	49,877	312,685	30,448	58,413	100,172	44,197	79,209	240,632

(Unit:mg/L)

Water Pollution Monitoring Indicators	2025			2024			2023		
	Taoyuan Plant	Zhongshan Guangsheng	Vision International	Taoyuan Plant	Zhongshan Guangsheng	Vision International	Taoyuan Plant	Zhongshan Guangsheng	Vision International
Suspended Solids (SS)	19.25	60	20	29.1	60	32	64.64	60	25.00
Biochemical Oxygen Demand (BOD)	–	20	15	–	20	21	–	20	–
Chemical Oxygen Demand (COD)	215	90	52	180.18	90	45	329.18	90	121.00
Ammonia Nitrogen	–	10	–	–	10	–	–	10	–
pH	5–9	6–9	7.4	5–9	6–9	6.95	5–9	6–9	7.25

Smart Water Management

Fusheng Precision holds itself to standards stricter than regulatory requirements, properly sorting wastewater by characteristic at the source for classified treatment and recycling, and obtaining permits in accordance with the law. Combined with a Water Management System (WMS), the company monitors operating results at all times, implementing smart water management. Wastewater generated by Fusheng Precision is treated and recycled back into the process, reducing both final wastewater discharge and tap water intake; the Taoyuan Plant has achieved its target of recycling and reusing 50 metric tons of water per day.



Water Recycling and Water Resource Integration Projects

Zhongshan Guangsheng's industrial wastewater is all treated and reused through its treatment system; in 2025, Zhongshan Guangsheng saved a total of 111,211 metric tons of tap water per year.

Since 2021, the Taoyuan Plant has collaborated with a neighboring company in the same Guishan Industrial Zone in Taoyuan City, drawing back the reclaimed water generated by that company's production process for use in general plant cleaning and restroom facilities, effectively integrating water resource use between the two parties and reducing tap water use. Wastewater within the plant is also treated and recycled through the treatment system. In 2025, the Taoyuan Plant saved a total of 27,242 metric tons of tap water per year.

4.3.3 Waste Management

Upholding the principles of “source reduction” and “prioritizing environmentally friendly materials,” Fusheng Precision effectively reduces the amount of process waste generated and lessens environmental impact. The company actively promotes material recycling, particularly in the front- and back-end precision casting processes, where recoverable materials are recycled and reused, reducing the volume and cost of waste disposal and optimizing resource use. The company has set a waste intensity target of a 20% reduction by 2025 versus the 2021 baseline year; actual waste intensity in 2025 decreased by 38% versus the baseline year.

Fusheng Precision has established “Waste Disposal Operating Standards,” clearly setting out the storage, removal, transportation, and treatment process for waste, and selects qualified waste disposal contractors in accordance with the law, ensuring valuable waste can be recycled and reused, and that valueless waste is also properly treated, avoiding environmental pollution and reflecting Fusheng Precision's commitment to sustainable environmental governance.

Category		2025			2024			2023			Outsourced Treatment Method
		Taoyuan Plant	Zhongshan Guangsheng	Vision International	Taoyuan Plant	Zhongshan Guangsheng	Vision International	Taoyuan Plant	Zhongshan Guangsheng	Vision International	
General Industrial Waste	Recyclable	5,745	4,544	589	6,664	6,799	421	5,581	7,254	885	In addition to direct reuse, this also includes chemical, physical, and thermal treatment for reuse
	Not Recyclable	251	4,560	1,191	263	6,240	795	231	7,020	–	Incineration and Landfill
Hazardous Industrial Waste	Recyclable	77	–	–	80	–	–	75	–	2	In addition to direct reuse, this also includes chemical, physical, and thermal treatment for reuse
	Not Recyclable	–	412	821	–	413	511	–	479	350	Incineration and Landfill

4.3.4 Circular Economy 【GRI 306-2】

Fusheng Precision implements a 5R circular economy strategy (Reduce, Reuse, Recycle, Repurpose, Redesign), actively strengthening resource use efficiency and improving the circularity of its processes. Through source reduction, material substitution, and waste recycling, the company maximizes resource value and minimizes waste generation.

The circular economy strategy allows Fusheng Precision to effectively reduce resource consumption, waste emissions, and energy loss, and to mitigate the negative environmental impact of its operations through waste reuse, material circularity, and process redesign. The company continues to deepen its application of the circular economy, driving its operating systems to transition toward a low-energy, low-pollution, low-waste sustainable model.

5R Strategy	Description	Fusheng Precision Case Study
Reduce	Reduce waste at the source in energy/resource use.	◇Switched to digital documents and electronic signatures to reduce office paper use. ◇Process technology upgrades to reduce material consumption in processes.
Reuse	Reuse of items for their original purpose.	◇Recycling and reuse of mold components. ◇Recycling and reuse of shipping cartons. In 2025, 83,000 shipping cartons were recycled, reducing 225,000 kg CO2e — equivalent to the annual carbon reduction of about 18,700 trees.
Recycle	Converting waste into reusable materials.	◇100% of process cleaning agents are distilled and reused. Waste reduced by 76,730 kg in 2025. ◇Treated wastewater is used for process equipment. 156,703 metric tons of tap water saved in 2025.
Repurpose	Using the same item for a different purpose than originally designed.	Treated waste shell molds are supplied to third parties for use in bridge construction, road paving, and brick manufacturing. Waste reduced by 5,621,000 kg in 2025.
Redesign	Sustainable design that optimizes materials and manufacturing processes.	Finished goods shipping packaging switched from conventional materials to GRS-certified eco-friendly packaging.

4.4 Biodiversity Policy

4.4.1 Biodiversity Policy and Commitments

Fusheng Precision recognizes biodiversity and healthy ecosystems as an important foundation for corporate operational resilience, regional climate adaptation, and social sustainability. Beyond environmental management of its own manufacturing operations, the company also pays attention to the overall impact of natural systems and public infrastructure surrounding its sites on disaster prevention, ecology, and community, incorporating biodiversity into its sustainability governance and social responsibility practices. Referencing the spirit of the Convention on Biological Diversity (CBD) and aligning with the Kunming–Montreal Global Biodiversity Framework (GBF) and the TNFD (Taskforce on Nature-related Financial Disclosures) framework, the company has established biodiversity management principles, adopting the “Avoid–Reduce–Restore–Regenerate–Transform (AR3T)” management approach to progressively reduce impacts on nature and create positive ecological benefits.

4.4.2 Biodiversity Management Principles

①Incorporating Nature–Related Risk into Governance

Treating water resources, flood risk, and ecosystem stability as important nature-related issues, improving regional environmental resilience through public–private participation in nature-based solutions (NbS).

②Supporting Ecosystem Services

Supporting natural infrastructure with flood control, ecological restoration, and environmental education functions, maintaining the ecological function of water bodies and surrounding habitats.

③Public–Private Partnership and Local Co–Benefit

Supporting the long-term maintenance and ecological value of public infrastructure through industry–government–community collaboration, promoting coexistence and shared prosperity among businesses, communities, and natural systems.

④Information Disclosure and Continuous Improvement

Continuing to disclose biodiversity-related actions and results, progressively aligning with international nature disclosure trends.

4.5 Nature-related Disclosures

Fusheng Precision's current disclosure of nature-related topics references the preliminary spirit of the TNFD (Taskforce on Nature-related Financial Disclosures) recommended framework, prioritizing the use of natural resources and potential impacts involving its main operating sites and their surrounding environments. At this stage, the assessment scope focuses primarily on regulatory compliance, water management, and potential environmental impacts of operating activities, and does not yet comprehensively cover all aspects of the value chain. Going forward, the scope of nature-related risk and opportunity assessment will be progressively expanded, and disclosure depth improved, depending on data availability and management maturity. The nature-related topics in this section are an extension of the company's existing biodiversity policy and environmental management system, presented in accordance with the TNFD framework.

4.5.1 TNFD Framework Adoption and Governance

Fusheng Precision references the TNFD recommended framework, incorporating nature-related risks and opportunities into its sustainability governance and risk management perspective.

Nature-related topics are overseen by the company's sustainability governance structure, responding to the water resource and flood risks brought by climate change through actual participation in nature-based solutions (NbS).

4.5.2 TNFD LEAP Analysis — Daren Detention Pond Case Study

Fusheng Precision is located in the MOEA Guishan Industrial Park, and uses the nearby Daren Detention Pond (Yuan-74B Detention Pond) as a representative case study illustrating the results of its nature-related management under the TNFD framework.

①Locate

The Guishan Industrial Park is located in the Dongmen Creek watershed, an area prone to flooding during heavy rainfall, posing a high nature-related risk to surrounding industrial operations, supply chain stability, and community safety. The Daren Detention Pond is located at a key node in this watershed and is an area of high nature-related risk concern.

②Evaluate

The detention pond provides approximately 130,000 cubic meters of flood-storage capacity, effectively reducing peak flood flow and protecting the Guishan Industrial Park and surrounding communities, which have an annual output value of approximately NT\$608.5 billion, demonstrating that water regulation and flood management are key ecosystem services in the region. The project also incorporates an ecological pond, green landscaping, a scenic walkway, and a design theme based on the “Chinese false gudgeon” fish, combining flood control, ecological restoration, recreation, and environmental education functions — a typical nature-based solution (NbS).

③Assess

Fusheng Precision assesses the impact and opportunities of the detention pond on nature and its operations as follows:

Reduced physical risk: improved flood adaptation capacity under extreme rainfall, reducing the risk of operational disruption and financial loss

Positive ecological benefit: the water body and green space design support local wildlife habitat and biodiversity

Transition opportunity: corporate participation in public natural infrastructure responds to TNFD and sustainable finance expectations for nature disclosure

④Prepare

As a “Green Sponsor Enterprise,” Fusheng Precision participates in the public-private-community collaboration mechanism led by the Taoyuan City Government's Water Resources Bureau, contributing to the long-term environmental development and maintenance of the Daren Detention Pond, working with local businesses to support smart water management and eco-friendly design, fulfilling its role in nature-related risk management.

4.5.3 Annual Results and Positive Impact on Nature

◇Participation in multi-functional smart flood-control infrastructure, improving regional climate resilience

◇Support for the ecological pond and aquatic habitat, promoting biodiversity

◇Fulfilling the nature-related responsibility advocated by TNFD through corporate sponsorship x public governance

◇Strengthening the company's long-term value in nature risk management and social trust

05

Human Capital

5.1 Human Capital Management Policy

5.2 Human Rights

5.3 Composition of Manpower

5.4 Talent Attraction and Retention

5.5 Talent Development

5.6 Occupational Safety and Health



5.1 Human Capital Management Policy

Fusheng Precision firmly believes human capital is the key foundation supporting the company's long-term competitiveness, operational resilience, and sustainable development. With “protecting human rights, cultivating talent, and ensuring workplace safety and health” as its core management policy, the company incorporates human capital topics into its corporate governance and risk management framework, and responds to stakeholder concerns about labor conditions, occupational safety, talent development, and organizational resilience through institutionalized management, quantitative indicators, and continuous improvement mechanisms. Human capital management results and risks are regularly consolidated through the internal sustainability mechanism and incorporated into management review and oversight, ensuring these topics remain aligned with the company's overall operating strategy and sustainability goals.

5.2 Human Rights [GRI 2-23]

Fusheng Precision is committed to complying with the labor regulations of each country where it operates, and continues to strengthen its human rights management and protection mechanisms with reference to international standards such as the OECD Guidelines for Multinational Enterprises, the BSCI Code of Conduct, and the ILO Core Conventions. The company regularly reviews the potential impact of its operations, working conditions, and internal management processes on employee rights, public welfare, and the environment, and takes necessary improvement measures to ensure stakeholders' human rights are respected and protected.



Fusheng Precision's Human Rights Commitments and Implementation

Fusheng Precision has clearly set out a human rights policy in its Employee Code of Conduct, prohibiting any form of discrimination, exploitation, or human rights violation, covering issues such as sexual harassment, workplace bullying, and improper treatment. The company has established sexual harassment prevention measures and formal grievance channels, allowing employees to file complaints through the administrative management unit at each operating site, which are handled properly according to procedure. The company continues to promote human rights education, raising employee awareness of equality, respect, and a friendly workplace culture, and extends human rights management from within the company to its supply chain and the broader value chain, striving to build an inclusive, safe, and friendly working environment.

5.3 Composition of Manpower [GRI 2-7、2-8]

Fusheng Precision firmly believes “employees are the company's most important core asset.” Upholding the philosophy of “hiring from the local community, giving back to the local community,” the company actively hires local employees, with a local hiring rate of 90%, helping local talent find employment and promoting local economic development. In accordance with its Work Rules, the company protects equal employment opportunity, ensuring recruitment and hiring decisions are not affected by factors unrelated to the job, such as race, religion, belief, gender, marital or pregnancy status, age, political background, nationality, disability, sexual orientation, zodiac sign, or blood type. Fusheng Precision is committed to building a workplace free of discrimination and bias, ensuring all employees can work in a safe, respectful environment.

Employee Headcount Composition		
Category	2025	2024
Regular Employees	11,463	11,726
Non-Regular Employees — Agency Workers	337	509
Total Employees	11,798	12,233

Note: Data covers the Taoyuan Plant (including Kaohsiung Branch), Zhongshan Guangsheng, and Vision International

Improved Environmental Friendliness, Steady Growth in Female Representation

The overall share of female employees grew from 35.6% in 2024 to 36.4% in 2025. Against a backdrop of an overall reduction in headcount, the share of women instead increased, demonstrating the company's strong long-term appeal and retention competitiveness for female employees.

Employee Gender Ratio								
	2025				2024			
	Male	Female	Total	% Female	Male	Female	Total	% Female
Taoyuan Plant	754	209	963	21.7%	773	214	987	21.6%
Zhongshan Guangsheng	2,290	1,492	3,782	39.5%	2,458	1,520	3,978	38.2%
Vision International	4,459	2,594	7,053	36.8%	4,650	2,618	7,268	36.0%
Total	7,503	4,295	11,798	36.4%	7,881	4,352	12,233	35.6%

Note: Data covers total headcount at the Taoyuan Plant (including Kaohsiung Branch), Zhongshan Guangsheng, and Vision International

Senior Management Composition						
	2025			2024		
	Male	Female	% Female	Male	Female	% Female
Under 30	–	–	–	–	–	–
30–50	–	–	–	3	–	–
Over 50	11	1	8.3%	14	2	12.5%
Total	11	1	8.3%	17	2	10.5%

Note: Data covers the Taoyuan Plant (including Kaohsiung Branch), Zhongshan Guangsheng, and Vision International

Protecting Employment for Persons with Disabilities

Fusheng Precision employs persons with disabilities at a rate of approximately 1%, providing stable employment and support for self-reliance for disadvantaged groups, demonstrating the company's commitment to social inclusion and equality.

Employment of Colleagues with Disabilities		2025	2024	2023
Taoyuan Plant and Kaohsiung Branch	Number of Employees	7	9	9
	Number of Managers	0	0	0
Overseas Plants	Number of Employees	59	61	65
	Number of Managers	0	0	0

Note: Overseas plants include the combined headcount of Zhongshan Guangsheng and Vision International

Nationality Diversity 【GRI 405-1】

◇Very high share of non-Taiwanese talent: in 2025, non-Taiwanese employees accounted for 95% of overall headcount (including China, Thailand, and Vietnam), demonstrating an operating model centered on diversity and cross-border talent.

◇Diversity in senior management: in 2025, non-Taiwanese managers accounted for 25% of senior management. While slightly down from 32% in 2024, this still represents a quarter of the total, showing Fusheng Precision's willingness to promote talent of different nationalities into decision-making roles.

◇Broad and complementary nationality distribution: the workforce spans four main nationalities, with Vietnam (6,909 people) and China (3,904 people) forming the largest groups, demonstrating strong regional talent inclusiveness.

Employee Nationality Composition				
Nationality	2025		2024	
	Headcount	Share	Headcount	Share
Taiwan	633	5%	676	6%
China	3,904	33%	4,092	33%
Thailand	352	3%	320	3%
Vietnam	6,909	59%	7,145	58%
Total Non-Taiwanese	11,165	95%	11,557	95%
Total Employees	11,798	100%	12,233	100%

Note: Data covers total headcount at the Taoyuan Plant (including Kaohsiung Branch), Zhongshan Guangsheng, and Vision International

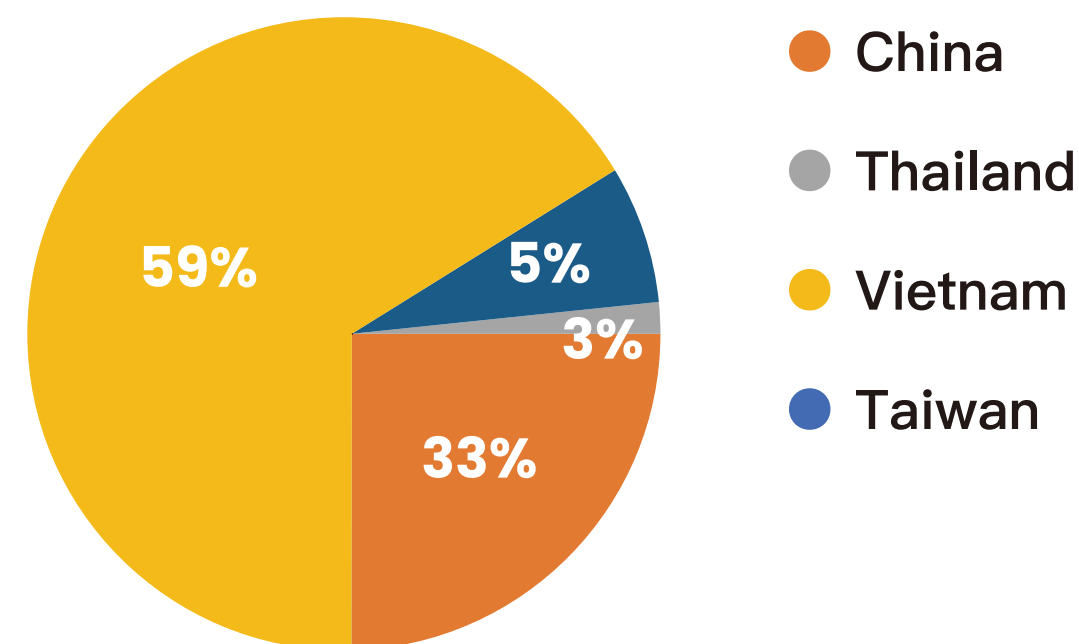
Senior Management Nationality Diversity				
Nationality	2025		2024	
	Headcount	Share	Headcount	Share
Taiwan	9	75%	13	68%
China	3	25%	6	32%
Thailand	-	-	-	-
Vietnam	-	-	-	-

Fusheng Precision's operations span multiple countries and regions, with employees from diverse cultural backgrounds, including local and expatriate colleagues who have long served at overseas sites. The company values the professional contributions and cultural richness brought by a diverse workforce, and regards employees as an important cornerstone of its sustainable development.

To build team cohesion and promote cross-cultural exchange, Fusheng Precision regularly holds group activities at each site each year to strengthen colleagues' sense of belonging and morale. In terms of human capital management, benefits and working conditions for expatriate colleagues are consistent with those for local employees, with no difference based on nationality, ensuring fairness and respect.

To help expatriate colleagues settle into their work and life smoothly, translation support is provided during work hours to assist with daily communication and understanding of tasks; after work, dormitory managers also provide assistance with daily life, easing the burden of adapting to cross-cultural, overseas work. In addition, Fusheng Precision respects colleagues' diverse cultures and religious backgrounds, holding cultural activities such as blessing ceremonies at certain sites based on actual needs, allowing colleagues to express blessings for themselves and their families, fostering an inclusive and friendly workplace.

2025 year employee background culture



Note: Data covers total headcount at the Taoyuan Plant (including Kaohsiung Branch), Zhongshan Guangsheng, and Vision International

5.4 Talent Attraction and Retention [GRI 405-1]

Fusheng Precision understands that sustainable competitiveness comes from continuous investment in talent, attracting young talent and skilled technical professionals to the precision casting industry through a comprehensive compensation and benefits system, systematic training mechanisms, and a career platform with development potential.

Internal Talent Development Strategy

- ◇ Building a talent management system across four dimensions — selection, deployment, development, and retention — including:
- ◇ Market-competitive compensation and benefits system
- ◇ Systematic training programs: improving professional skills and management capability
- ◇ Career development platform: enabling employees to pursue their interests, spark passion, and deepen expertise
- ◇ Friendly workplace environment: a culture of safety, diversity and respect, and positive labor-management relations

External Talent Collaboration and Recruitment

The company also expands its talent sources through diverse channels:

- ◇ Collaborating with academia on industry-academia R&D projects
- ◇ Providing internship opportunities for university students
- ◇ Partnering with the Workforce Development Agency to provide skills training and job matching
- ◇ Participating in government employment programs, and helping downstream partner suppliers grow together

Long-Term Retention and Stable Growth

Fusheng Precision is committed to building a secure, equal, friendly, and diverse working environment, encouraging employees to stay long-term, forming a healthy, stable workforce structure that jointly supports the pursuit of excellence and sustainable development.

New Hire Statistics						
Year	2025		2024		2023	
Gender	Female	Male	Female	Male	Female	Male
New Hire Rate Note4	38.25%	37.81%	48.18%	52.24%	25.35%	42.32%
Total New Hires Note1	1,643	2,837	2,097	4,117	1,940	2,357
Under 30	1,001	2,158	1,326	2,858	827	1,496
31~50	668	1,177	732	1,233	888	795
Over 51	167	146	39	26	225	66

Departing Employee Statistics						
Year	2025		2024		2023	
Gender	Female	Male	Female	Male	Female	Male
New Hire Rate Note4	60.97%	65.02%	59.50%	64.08%	46.52%	52.79%
Total New Hires Note1	2,643	4,892	2,417	4,719	2,901	4,481
Under 30	1,546	3,131	1,395	2,991	1,451	2,611
31~50	991	1,675	925	1,658	1,275	1,775
Over 51	106	86	97	70	175	95
Number of Voluntary Departures Note 3	1,731	2,885	1,308	2,365	2,205	3,286

Note 1: Data covers the Taoyuan Plant (including Kaohsiung Branch), Zhongshan Guangsheng, and Vision International.

Note 2: Given industry characteristics, the figures exclude regular employees who left within one month of joining

Note 3: Voluntary departures exclude contract expiration, retirement, or mutually agreed separation

Note 4: New hire/turnover rate = (total new hires/departures ÷ headcount as of 12/31 that year) × 100%

In 2025, the one-year retention rate of new hires did not meet the original target. This has been treated as an important management warning signal, with related improvement actions incorporated as a management priority, continuously tracked to improve overall workforce stability and organizational resilience.

Analysis shows a rising trend in turnover over the past three years, from approximately 50% in 2023 to over 60% in 2025, reflecting the talent retention challenge the organization faces amid post-pandemic competition for talent.

◇Characteristics of the high-turnover group: employees under 30 have the highest turnover rate.

◇Departure structure: although the total number of departures rose slightly in 2025, the proportion of voluntary departures has shifted compared to 2023 through improved management, labor-management communication, and structural/fit review and adjustment of role fit.

Related review and improvement actions include:

◇Strengthening onboarding and mentoring mechanisms for new hires, helping them integrate into the organizational culture and become familiar with job content more quickly

◇Reviewing workload and career development paths for key positions, reducing the risk of poor adaptation and turnover

◇Improving new hires' work experience by strengthening managers' management capability and optimizing communication mechanisms

5.4.1 Compensation and Benefits

Fusheng Precision provides comprehensive employee benefits in accordance with the Labor Standards Act, Labor Insurance Act, and other applicable regulations, committed to building a safe, friendly, and competitive working environment. The company offers a diverse and comprehensive benefits system, including various cash gifts, labor/health insurance, group employee insurance, pension contributions, annual health checkups, year-end bonuses, employee compensation, education subsidies for employees' children, childcare subsidies, club subsidies, an employee welfare co-op, an employee cafeteria, fitness facilities, and various employee welfare activities, improving employee wellbeing and loyalty.

To let employees share in the company's growth, an "Employee Stock Ownership Trust Committee" has been established, offering a joining incentive, with employees and the company jointly contributing to purchase company shares, supporting employees' financial security and retirement planning. According to public information, Fusheng Precision's average salary for non-supervisory employees ranks among the top three in the sporting goods and leisure industry, demonstrating the company's commitment to competitive compensation and valuing its talent.

Promoting Healthy Leisure and Cultural Activities

To encourage employees to value quality of life and improve work-life balance, the Welfare Committee actively promotes leisure activities and the development of employee clubs, supporting employees in forming their own interest clubs, such as triathlon, golf, badminton, cycling, and hiking clubs. Employees can participate in club activities during their leisure time, promoting interaction among colleagues, improving physical and mental health, and strengthening team cohesion.

Through a comprehensive compensation system, extensive employee benefits, and diverse workplace culture activities, Fusheng Precision is committed to building a happy workplace, enabling employees to work in a stable, respectful, and energetic environment and grow together with the company.

Benefits of Remuneration

- Wage and Bonus
- Wage better than the common offers among the industry
- Adjustment of wage based on personal performance and clear and transparent promotion system
- Bonus for R&D patents
- Bonus for improvement proposal
- Project bonus
- Performance bonus

Welfare System

- Labor Insurance/National Health Insurance/Labor Pension, free group insurance for employees and travel insurance for business trip
- Medical counseling from education hospital, factory medical care, regular health check better than those required by laws
- Domestic/foreign company trip, subsidies for wedding, childbirth, funeral and hospitalization
- Birthday gift vouchers, festival gifts/vouchers, seniority gifts/vouchers
- Subsidies for education of employees and their children
- Multiple club activities
- Employee cafeteria, canteen, breastfeeding room and gym

Wage Structure

- Basic wage: Wage based on past experience, skills and value of the applied position of the employee
- Production bonus: Bonus based on the current operation performance of the Company and the contribution by the employee
- Year-end bonus: Bonus based on the Company operation performance and personal performance of the employee
- Other allowances

2025 Return-to-Work and Retention Rate After Parental Leave

Male	Parental Leave Utilization Rate	—	Number of Employees Eligible for Leave	12	Number of Employees Who Actually Took Leave	—
	Return-to-Work Rate	—	Number Expected to Return from Parental Leave This Year	—	Number Who Actually Returned This Year	—
	Retention Rate	—	Number Who Returned in the Prior Year	—	Number Who Completed One Full Year After Returning in the Prior Year	—
Female	Parental Leave Utilization Rate	—	Number of Employees Eligible for Leave	1	Number of Employees Who Actually Took Leave	—
	Return-to-Work Rate	—	Number Expected to Return from Parental Leave This Year	—	Number Who Actually Returned This Year	—
	Retention Rate	—	Number Who Returned in the Prior Year	—	Number Who Completed One Full Year After Returning in the Prior Year	—

Note: Data covers the Taoyuan Plant and Kaohsiung Branch.

In terms of compensation, Fusheng Precision encourages each business unit to establish project-based incentive measures aligned with its operating goals, sharing performance results with employees in practice of a “shared results” management philosophy. Through its performance incentive system, the company not only improves employees' compensation but also strengthens its overall compensation competitiveness, positively supporting the attraction and retention of outstanding talent and creating a win-win growth model for the company and its employees.

Fusheng Baby — Family-Friendly Marriage, Childbirth, and Family Care Policy

Fusheng Precision is committed to building a “happy workplace,” establishing a comprehensive childcare support system that exceeds labor law requirements. The core measures of its “Employee Childbirth and Education Assistance Program” include:

- ◇ Childbirth allowance: providing expectant mothers with the warmest support, enhancing “family-friendly benefits.” Colleagues can receive a childbirth care allowance of over NT\$10,000 during pregnancy.
- ◇ Childcare allowance: a fixed monthly childcare allowance is paid for employees' children from birth to age 6, easing colleagues' childcare burden.
- ◇ Long-term education support: for children over age 6, an education subsidy is provided through the completion of their studies, reflecting long-term care for employees' families.

2025 Fusheng Baby Program Results

- ◇ Concrete financial support: a total of NT\$3.87 million was disbursed in childbirth incentives, childcare allowances, and children's education subsidies.
- ◇ Broad coverage: a total of 731 employee/family instances received concrete subsidies, effectively improving colleagues' career stability and sense of wellbeing.

Gender Pay Equity Management and Results **【GRI 405-2】**

Fusheng Precision places great importance on gender equality, regarding the narrowing of the gender pay gap as an important part of corporate sustainability and social value. The company reviews the pay ratio between genders across job grades each year, ensuring compensation is based on job nature, responsibility, and performance and market rates — not gender or other factors unrelated to the job.

In 2025, Fusheng Precision's overall male-to-female average pay ratio ranged between 1:0.79 and 1:1.02. The company continues to:

- ◇ Continuously review gender pay differences across job categories and grades
- ◇ Build a compensation development system centered on capability and performance
- ◇ Publicly disclose compensation structure information to improve transparency
- ◇ Promote women's development opportunities in different fields and at management levels

Gender equality relates not only to the quality of corporate governance, but also to the economic development, social prosperity, and workplace health and safety of the regions where the company operates. Fusheng Precision continues to advance a fair compensation system, committed to achieving a workplace with no pay gap across roles, regions, and levels, moving toward true gender pay equity.

2025 Gender Pay Ratio

Region/Subsidiary	Male	Female
Taoyuan Plant and Kaohsiung Branch	1	1.02
Zhongshan Guangsheng	1	0.79
Vision International	1	0.87
Taiwan Minson	1	0.92

No significant gender pay gap in Taiwan in 2025

Annual Compensation Ratio (Female/Male Ratio)		2025
Senior Managers	Monthly Salary	95.2%
	Annual Compensation	100.4%
Mid-Level Managers	Monthly Salary	110.2%
	Annual Compensation	107.2%
Junior Managers	Monthly Salary	101.7%
	Annual Compensation	100.0%
General Staff	Monthly Salary	102.3%
	Annual Compensation	102.9%

Note: Senior managers refer to deputy director level and above; mid-level managers refer to manager level; junior managers refer to section-chief level

Median and Average Salary

Year	2025	2024	2023	2022
Median Salary (NT\$)	774,000	744,000	714,000	724,000
Average Salary (NT\$)	926,000	898,000	810,000	897,000

Note: Employee performance bonuses and incentives are allocated based on actual operating results for the year, which is reflected in adjustments to the median salary.

5.4.2 Talent Development Competitiveness

Fusheng Precision stays attuned to industry changes and talent market trends, actively adjusting its recruitment strategy to attract outstanding talent through diverse channels. The company makes use of digital technology and online media, including job bank platforms, social media pages, livestream events, and LINE groups, to increase reach and strengthen interaction with job seekers.

The company also actively participates in job fairs, recruitment events, and career counseling programs organized by employment service agencies, academic societies, and industry associations, expanding its talent sources and deepening campus and industry-academia collaboration. Through these recruitment strategies, Fusheng Precision has progressively built a stable and diverse talent pipeline, effectively improving recruitment efficiency and ensuring it has the key workforce needed to drive sustainable development.

The company also continues to optimize its recruitment process and selection criteria, emphasizing fairness, competency fit, and long-term development potential, drawing in skilled and high-potential talent through a comprehensive recruitment and selection mechanism, strengthening its competitiveness in the talent market.

By Recruitment Channel	2025		2024		2023	
Gender	Female	Male	Female	Male	Female	Male
Campus Recruiting	–	–	2	3	3	4
Industry–Academia Collaboration	51	242	32	230	15	254

Note: Data covers the Taoyuan Plant (including Kaohsiung Branch), Zhongshan Guangsheng, and Vision International

With “technology innovation” and “talent development” as the core of its talent strategy, Fusheng Precision actively strengthens its technology R&D capability and develops cross-disciplinary talent through industry–government–academia collaboration. The company has established long-term partnerships with numerous well-known universities, vocational education institutions, and government agencies, advancing industry–academia R&D, technical exchange, and talent training, jointly promoting technology development in fields such as smart manufacturing, precision casting, mold design, and composite materials.

Deepening Industry–Academia Collaboration to Strengthen Technology R&D and Talent Connections

Fusheng Precision makes use of the industry–government–academia collaboration platform to advance talent and technology development through the following:

- ◇ Joint research and project collaboration: working with universities and vocational institutions to develop advanced processes, materials, and equipment technology.
- ◇ Smart manufacturing technology exchange: working with educational institutions to advance digital and smart process R&D.
- ◇ Advancing innovation in technology fields: deepening key areas such as precision casting, composite materials, and mold design, and jointly cultivating professional talent with academia.

Diverse Campus Activities to Expand Talent Sources and Corporate Visibility

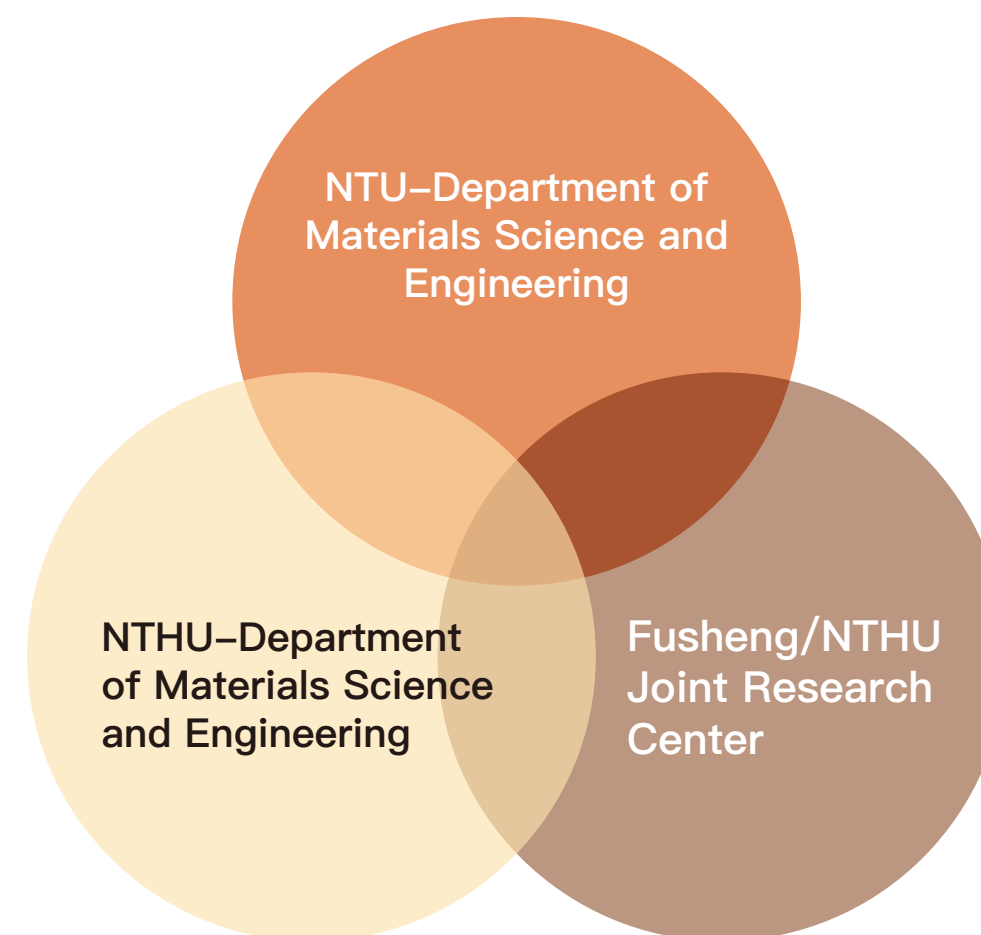
The company actively engages with campuses, holding the following at numerous higher education and vocational institutions:

- ◇ Campus recruiting fairs
- ◇ Corporate information sessions and outreach lectures
- ◇ Industry mentor lectures and practical experience sharing
- ◇ Career development and job placement counseling lectures

Narrowing the Skills Gap and Strengthening Employment Competitiveness

Through ongoing collaboration with school institutions, Fusheng Precision helps bring industry technology, R&D trends, and process knowledge into the classroom, allowing students to build practical capabilities during their studies that match real-world needs. This strategy effectively:

- ◇ Narrows the gap between academic learning and practical skills
- ◇ Improves students' industry readiness
- ◇ Accelerates the company's ability to find suitable talent and shortens the onboarding period for new hires
- ◇ Creates long-term positive benefits for both the company and students, forming a stable, healthy talent pipeline.



2025 Industry–Academia Collaboration Results:

Fusheng Precision continues to deepen its industry–government–academia collaboration model, combining corporate technical capability with academic research strengths to advance joint research in key fields such as materials technology, smart manufacturing, data analytics, and talent development. Through resource investment and cross–disciplinary collaboration, the company strengthens its technical competitiveness and brings innovation breakthroughs and long–term development momentum to the industry.

①Advanced Materials Development

Through collaboration with academia, investment in new materials R&D has produced the following results:

◇Technology Innovation Breakthrough

The new materials demonstrate excellent performance in strength, weight, and durability, helping raise the technical bar and international competitiveness of products.

◇Cross–Industry Applications

The advanced materials developed are versatile and can be extended to sporting goods, industrial components, aerospace, automotive, and motorcycle industries, promoting the upgrading of the overall supply chain.

◇Environmental Sustainability

Environmental impact is considered simultaneously, developing more sustainable material formulations that help reduce energy use and waste generation.

②Metal Additive Manufacturing (3D Printing)

Working with academic institutions to advance metal 3D printing technology research, with the following results:

◇Accelerating the Product Development Cycle

3D printing can rapidly produce prototypes of complex geometric metal parts, making the product development process more agile.

◇Supporting Customization and Small–Batch Production

Allows for made–to–order production based on demand, improving manufacturing flexibility.

◇Improving Resource Efficiency

Replacing traditional methods can significantly reduce material waste, in line with circular economy principles.

③Big Data Model Development and Application

Working with academia to adopt big data technology, with the following results:

◇Improving the Precision of Process Decisions

Data analysis helps identify root causes of defects, assisting process units in formulating precise improvement strategies and raising yield

◇Reducing Manufacturing Costs

Predicting the risk of defects that may occur during production of different products, enabling improvements in advance to avoid scrap and reduce costs.

◇Cross–Disciplinary Application Expansion

Beyond defect prediction, big data technology can also be used for:

- ◆Predicting optimal 3D printing parameters
- ◆Estimating material mechanical properties
- ◆Predictive equipment maintenance
- ◆Forming an extensible smart manufacturing management framework.

④Research Equipment Funding and Upgrades

Continuing to provide research equipment funding to academic institutions, promoting:

◇Improved Research Precision and Efficiency

Advanced equipment improves experimental accuracy and accelerates R&D progress.

◇Strengthened Research Quality and Credibility of Results

Equipment upgrades and maintenance ensure the reliability of research data, supporting the joint advancement of academic research and industry technology.

⑤Subsidies for Industry–Academia Program Students

To cultivate future advanced technical talent, Fusheng Precision provides student subsidies, including learning subsidies, research support, and living expense assistance:

◇Attracting Outstanding Students to Key Technology Fields

Supporting promising students to join industry–academia programs, strengthening the quality of talent development.

◇Easing Students' Financial Burden

Allowing students to focus on research and practical training, developing more solid professional capability.

◇Improving the Connection Between Academia and Industry

Helping graduates smoothly enter the industry and become practically effective from day one, narrowing the gap between academic learning and practical skills.

5.5 Talent Development

5.5.1 Talent Development Priorities

In line with its corporate strategy and organizational development needs, Fusheng Precision has built a comprehensive, systematic training framework that is thorough, complete, and tiered by level, ensuring each role has the capability needed to achieve its KPIs and support company growth. The three main sites advance differentiated training strategies based on their operating characteristics and talent needs:

● Taoyuan Plant (including Kaohsiung Branch) and Zhongshan Guangsheng: Deepening Leadership x Professional Competency Development

Building on their existing training foundation, both sites continue to strengthen managers' competencies and team leadership capability, building a solid pipeline of technical and management talent:

Leadership and management training: improving managers' management capability, strategic thinking, and cross-departmental collaboration

Professional competency courses: offering specialized training in golf process development, materials, and equipment technology aligned with growth direction, to improve the precision of process development

Senior management culture lectures: culture-building courses, external expert forums, and internal exchange lectures, cultivating core competencies and strengthening employer brand identification

● Vision International: Rapid Growth Footprint x Localized Talent Development

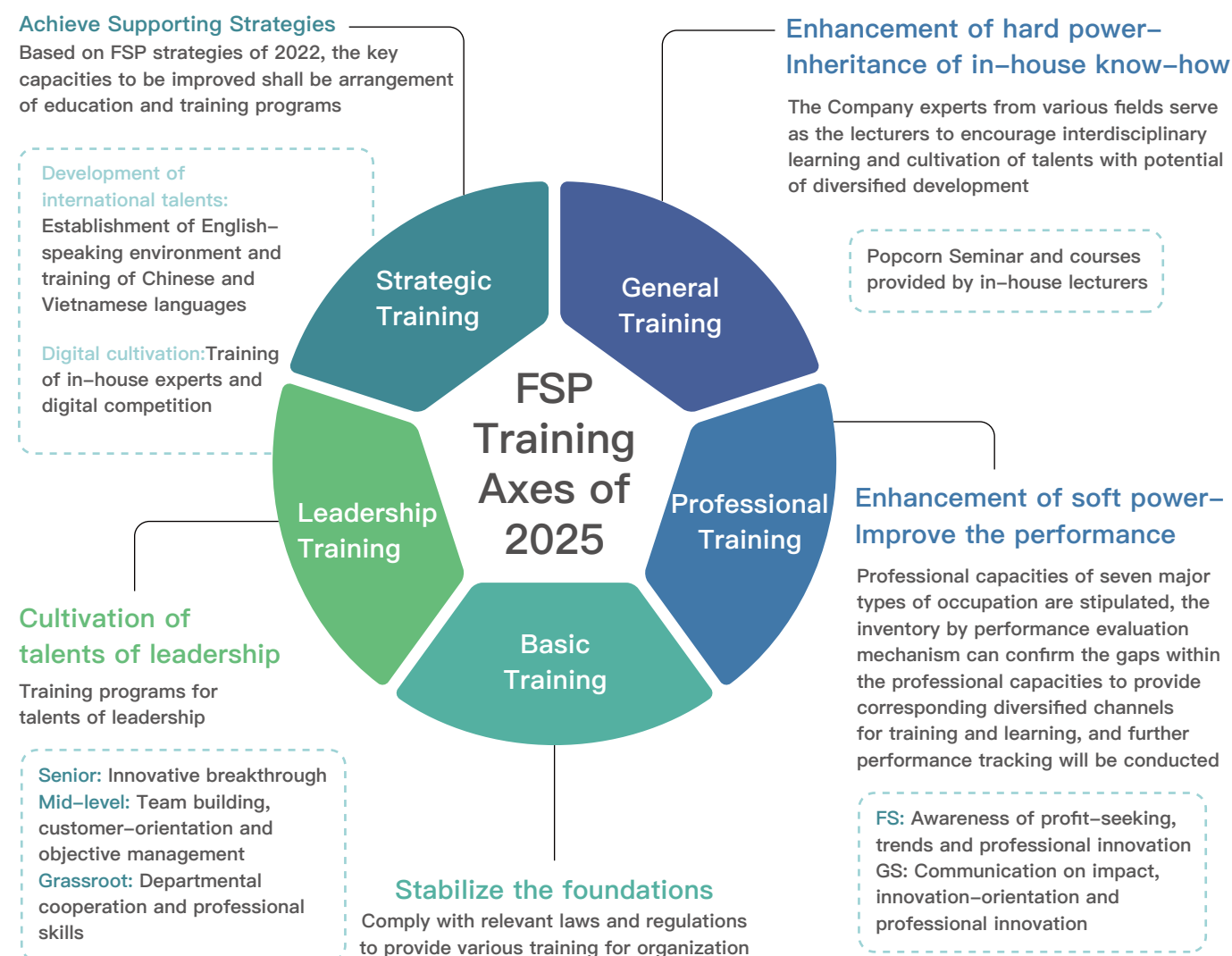
In response to Vision International's rapid operational growth, the primary development direction is an efficient training model, quickly developing technical talent with basic production-line capability and management potential to support the local plant's growth momentum:

Extensive rollout of online professional training courses: combining an internal knowledge base, video materials, and real production case studies to shorten new hires' ramp-up time

Management training led by external Vietnamese instructors: strengthening mid- and senior-level managers' management capability and the maturity of local management systems

Strengthening Chinese-Vietnamese language training: improving language communication, cultural understanding, and cross-cultural collaboration efficiency, deepening localization

5.5.2 Internal Training



Fusheng Precision has built a comprehensive training system comprising two core pillars, “pre-employment training” and “on-the-job training,” building a culture of continuous learning and improving employees' professional capability.

● Pre-Employment Training (New Hire Training)

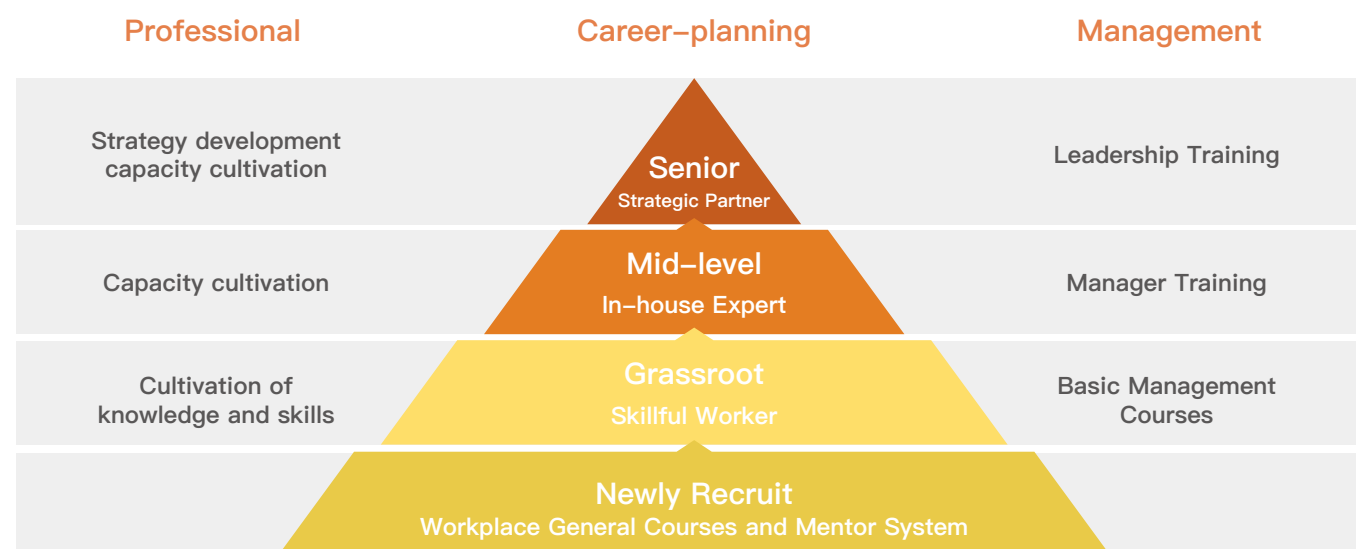
Basic onboarding training is provided for new hires, helping them quickly understand and integrate into the organization and work environment, covering:

- ◇ Company policies and regulations
- ◇ Labor safety policy
- ◇ Plant process operations
- ◇ Basic professional competency requirements

● On-the-Job Training

Each department plans its annual training plan based on need, with diverse learning channels enabling employees to continuously refine their professional capability and supporting the company's long-term development through lifelong learning, covering:

- ◇ Internal professional training: process skills, quality management, equipment operation, competency building
- ◇ External professional courses: professional certifications, technical seminars, industry trend courses
- ◇ Management training: leadership capability, team management, communication skills
- ◇ General education and culture courses: language training, safety education, corporate culture courses



2025 Training Statistics — By Training Channel

No.	Training Channel	Number of Courses	Participant-Times	Hours	Percentage
1	Internal Training	939	39,929	1,498	82%
2	External Training	28	32	337	18%

Note: Data covers the Taoyuan Plant (including Kaohsiung Branch), Zhongshan Guangsheng, and Vision International

2025 Training Statistics — By Course Type

No.	Training Content	Participant-Times	Hours	Percentage
1	Foreign Language Development	13,326	681	45%
2	Leadership Competency Training	1,038	445	30%
3	Professional Competency Training	240	39	3%
4	General Training	25,325	334	22%

Note: Data covers the Taoyuan Plant (including Kaohsiung Branch), Zhongshan Guangsheng, and Vision International

To ensure the organization maintains long-term competitiveness, Fusheng Precision continues to invest in talent development and knowledge transfer, building a systematic training and talent development framework. Through an internal instructor system, professional training courses, and cross-departmental learning mechanisms, the company cultivates talent with both professional depth and cross-disciplinary capability. In 2025, the number of certified internal instructors exceeded the original target, and the company continues to advance a coaching culture and key competency development, reducing the risk of key technology and experience being concentrated in too few people and strengthening the organization's overall learning capability.

5.6 Occupational Safety and Health

Occupational safety and health is part of the company's human capital governance and operating risk management; related management actions are not limited to incident response, but are incorporated into the company's overall governance structure through institutionalized risk identification, management, and continuous improvement mechanisms.

Fusheng Precision places great importance on employees' occupational safety and health, and has built comprehensive risk identification, prevention, and management mechanisms in accordance with the ISO 45001 occupational health and safety management system, continuously strengthening workplace safety and reducing the risk of occupational accidents. With “zero major occupational accidents” as its management target, the company implements occupational health and safety management through training, operational controls, and regular audits, moving toward its vision of a “zero-injury workplace.”

5.6.1 Occupational Health and Safety Management System [GRI 403-1, 403-4, 403-8]

Fusheng Precision advances occupational health and safety governance in accordance with the occupational safety regulations of each country and the ISO 45001 occupational health and safety management system, protecting the safety and health of all employees in an institutionalized, systematic manner. The company has established an “Occupational Health and Safety Management Policy” that clearly sets out responsibilities for safety and health management, improvement direction, and management processes, ensuring workplace risks are controlled, the working environment is safe, and employee health is properly protected. Its main operating sites have established occupational health and safety management systems covering over 85% of workers, and the systems at the Taoyuan Plant, Zhongshan Guangsheng, and Vision International have obtained ISO 45001 certification.

The Environmental Safety and Health (EHS) Committee serves as the core governance platform for occupational health and safety management, responsible for coordinating policy implementation, communication, recommendations, and improvement matters. The Committee is composed of:

- ◇Representatives from department heads at each level ◇The dedicated EHS unit
- ◇An executive secretary assisting the management representative in implementing the management system ◇A management representative appointed by senior management

The management representative is the Group's highest official responsible for occupational health and safety, responsible for convening and chairing Committee meetings, reviewing major proposals and decisions, and ensuring implementation across all units.

The Committee is responsible for:

- ◇Reviewing occupational health and safety policy and annual targets ◇Reviewing progress on risk improvement at each plant ◇Advancing training, emergency response drills, and equipment safety improvements
- ◇Cross-unit communication and information exchange (meeting the employee communication and participation requirements of GRI 403-4)

Risk Assessment and Management Process (GRI 403-8)

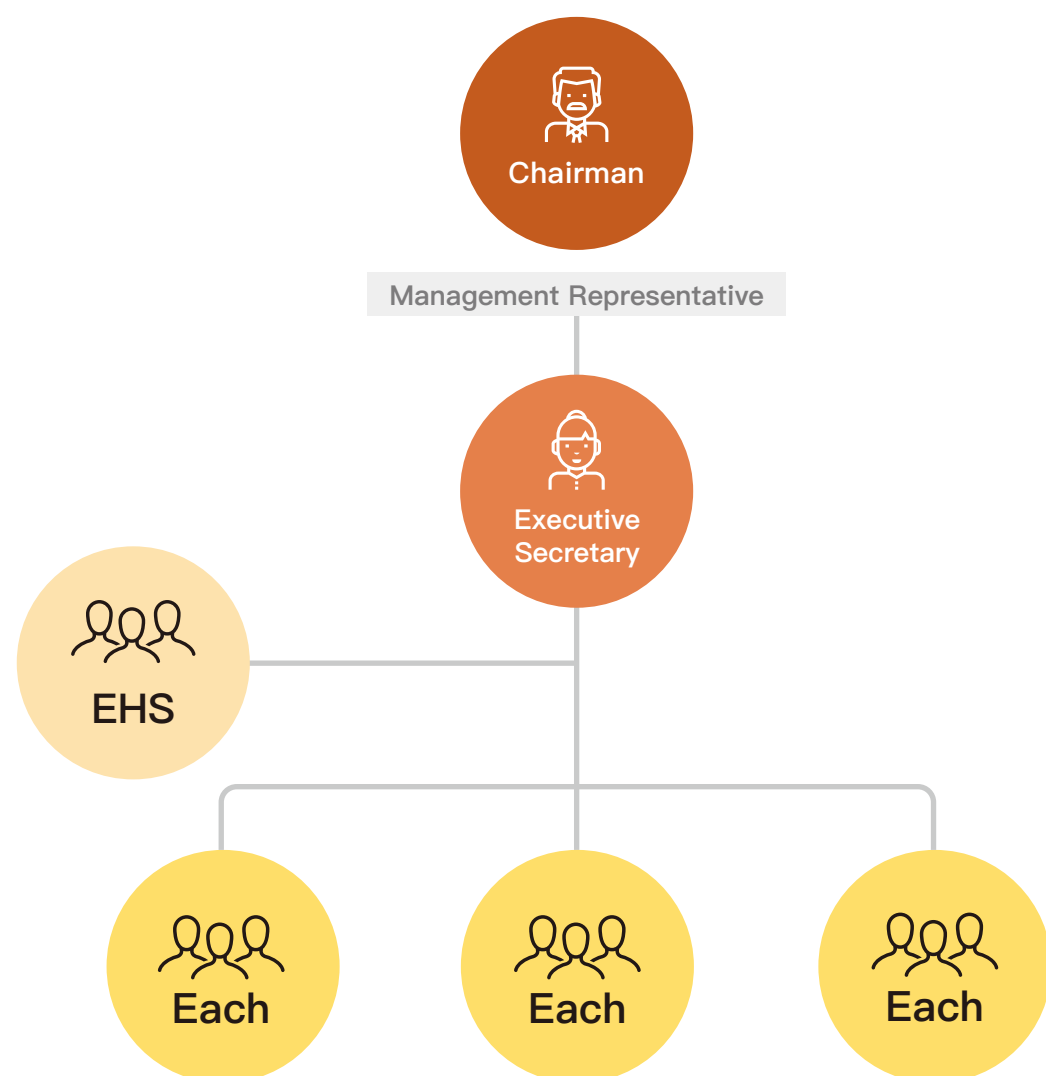
Fusheng Precision conducts risk identification and hazard assessment in accordance with its “Environmental Aspects and Risk Assessment Management Measures,” covering:

- ◇Workplace environmental risk ◇Equipment use risk ◇Process hazards and chemical management ◇Contractor and visitor safety ◇Emergency response measures

Continuous improvement (PDCA) is implemented in an institutionalized manner, effectively reducing the likelihood of incidents and improving overall operational resilience; each assessed risk is reviewed by the EHS Committee and translated into:

- ◇EHS objectives ◇Annual indicators ◇Management programs

Through a comprehensive ISO 45001 management framework, cross-plant EHS governance, strengthened risk identification, and employee participation, Fusheng Precision progressively builds a safe, healthy, and sustainable working environment, continuing to increase coverage, advance system upgrades, and achieve continuous improvement in occupational health and safety management through transparent communication and cross-unit collaboration.



FSP Environmental and Occupational Health and Safety Management Policy

- ① Comply with government environmental and occupational health and safety regulations, and meet the environmental and safety/health requirements of stakeholders
- ② Implement the spirit of the environmental and safety/health management system, continuously improving EHS management and performance
- ③ Strengthen communication, training, and outreach to raise employee and stakeholder awareness of environmental and safety/health issues
- ④ Adopt appropriate pollution prevention measures to effectively use energy/resources and reduce environmental impact
- ⑤ Adopt appropriate risk control technology to prevent injury and health hazards

EHS Indicator Tracking and Analysis **【GRI 403-9】**

With “prevention over reaction” as its core occupational health and safety philosophy, Fusheng Precision comprehensively manages occupational accidents, near misses, and events that may affect physical and mental health through systematic incident investigation, risk identification, and data tracking mechanisms. Regular incident investigation and statistical analysis is conducted to identify potential deficiencies in the safety and health management system, forming the basis for corrective and preventive measures and continuously strengthening safety management effectiveness.

Incident Management and Continuous Improvement Process

Fusheng Precision carries out the following management measures through its occupational health and safety management system:

- ◇ Immediate reporting and investigation: analyzing the cause of occupational accidents, near misses, and unfit work conditions
- ◇ Root-cause analysis: reviewing human factors, equipment, environment, and work processes using systematic tools
- ◇ Implementation of corrective and preventive measures: ensuring improvements are executed and results tracked
- ◇ Cross-departmental case sharing: promoting education based on incident cases to reduce repeat occurrences

2025 Occupational Injury Analysis

In accordance with the requirements of GRI 403–9, Fusheng Precision reports separately for:

- ◇ All employees (own workforce)
- ◇ All non–employee workers under the organization's management (including outsourced and contracted workers)

(1) Employee Occupational Injury Types

The main recordable employee occupational injuries in 2025 reflect typical risks in the manufacturing environment and equipment operation, and the company has launched targeted improvement programs.

The main types are:

- ◇ Pinch injuries
- ◇ Entanglement injuries
- ◇ Falls
- ◇ Musculoskeletal injuries caused by improper movement

(2) Non–Employees (Contractors, etc.)

There were no major occupational injury types among non–employees in 2025, showing the effectiveness of the contractor safety management process; the company continues to strengthen on–site outsourcing safety education and entry review to keep risk within a controllable range.

Strengthened Improvement Measures and Risk Prevention

In response to the main types of occupational injuries, Fusheng Precision has implemented the following improvement actions:

- ◇ Strengthening safety education and skills training
- Including safe operation of machinery and equipment, proper lifting posture, and hazard prevention training
- ◇ Increasing the frequency of on–site safety audits
- Increasing the frequency of inspections in high–risk areas, ensuring immediate improvement
- ◇ Re–assessing risk (updating the risk matrix/HIRA)
- Reassessing and raising the level of protection for tasks with a high incidence rate
- ◇ Adding protective devices and warning equipment
- Such as guards, limit switches, warning lights, and signage
- ◇ Strengthening standardized operating procedures (SOP)
- Reducing operational variation and error risk through standardization, visualization, and simplified processes

Employee Occupational Injury Statistics				
Year	2025	2024	2023	2022
Total Hours Worked Note 1	26,726,103	26,164,294	22,373,873	32,944,007
Number of Recordable Occupational Injuries Note 2	51	56	42	52
Injury Frequency Rate(FR) Note 3	1.91	2.16	1.88	1.58
Recordable Lost Days	6,669	558	325	1,500
Injury Severity Rate(SR) Note 4	250	22	15	46
Number of Fatalities from Occupational Injury	1	0	0	0
Fatality Rate from Occupational Injury Note 5	0.00	0.00	0.00	0.00
Number of High–Consequence Occupational Injuries Note 6	0	0	0	1
Rate of High–Consequence Occupational Injuries Excluding Fatalities Note 7	0.00	0.00	0.00	0.03

Note 1: Data covers the Taoyuan Plant, Kaohsiung Branch, Zhongshan Guangsheng, and Vision International.

Note 2: “Recordable occupational injury” is defined per Taiwan's monthly reporting to the Occupational Safety and Health Administration as an occupational injury resulting in ≥1 lost day, including commuting accidents.

Note 3: Injury Frequency Rate (FR) = number of recordable occupational injuries × 10⁶ / total hours worked, rounded down to two decimal places.

Note 4: Injury Severity Rate (SR) = recordable lost days × 10⁶ / total hours worked, rounded down to the nearest whole number.

Note 5: Fatality rate from occupational injury = number of fatalities from occupational injury × 10⁶ / total hours worked, rounded down to two decimal places.

Note 6: “High–consequence occupational injury” is defined as an occupational injury that results in death, or that results in the worker being unable or unlikely to recover to their pre–injury state of health within six months, or an injury resulting in ≥180 lost days.

Note 7: Rate of high–consequence occupational injuries excluding fatalities = (number of high–consequence occupational injuries – number of fatalities) × 10⁶ / total hours worked, rounded down to two decimal places.

One major occupational accident occurred in 2025; an incident investigation and improvement procedure was launched immediately, with related improvements incorporated into the continuous improvement cycle of the occupational health and safety management system and treated as a management and oversight priority to prevent the risk of similar incidents recurring. A comprehensive review of related processes and the working environment was conducted, including:

- ◇ Strengthening hazard identification and job risk assessment
- ◇ Strengthening training and on–site management
- ◇ Reviewing the effectiveness of equipment, processes, and protective measures

5.6.2 Occupational Health and Safety Hazard Prevention and Corrective Measures [GRI 403-7]

Reporting and Risk Monitoring

When a workplace injury occurs, Fusheng Precision immediately executes a reporting and investigation procedure in accordance with each plant's "Incident Investigation Management Measures" and local regulatory requirements, including:

① Immediate incident reporting

◇ Reporting to the local competent authority as required by law ◇ Activating the on-site incident handling process ◇ Creating an incident record in the system

② Workplace Safety Incident Investigation and Root-Cause Analysis

By completing an "Occupational Accident Investigation Form" and using standardized tools (such as 5W and fishbone diagrams) for analysis, potential issues at the level of personnel, equipment, environment, and process are identified, with detailed records of:

◇ The sequence of events and environmental conditions of the incident ◇ Type of injury ◇ Direct causes, indirect causes, and systemic root causes

③ Development of Corrective and Preventive Measures

Based on the analysis results, the following are proposed:

◇ Corrective measures (immediate improvement) ◇ Preventive measures (long-term improvement)

with the responsible department, completion timeline, and tracking mechanism clearly defined.

④ Risk Re-Assessment and Level Adjustment

In accordance with the "Environmental Aspects and Risk Assessment Management Measures":

◇ Assess the risk level after improvement ◇ Check whether the likelihood of incident occurrence has decreased ◇ Serve as a basis for further improvement and training planning

Audit and Improvement

Fusheng Precision incorporates EHS-related deficiencies and improvement priorities into its annual targets and management programs, ensuring improvement measures are implemented through multi-level audits.

① Multi-Layered Audit Structure

◇ Regular EHS audits (conducted by each plant) ◇ Internal audits (per ISO 45001 requirements) ◇ EHS Committee review

◇ Third-party external review (including customer audits and certification audits)

② Audit Focus

◇ Past incident records and improvement tracking ◇ Customer requirements and compliance ◇ High-risk operations with potential for major hazards

◇ Annual government labor inspection priorities and regulatory compliance status ◇ Level of implementation of the Occupational Safety and Health Act

◇ Non-compliance with internal management standards and potential deficiencies

Employee Health Promotion and Services 【GRI 403–6】

Fusheng Precision treats employee health promotion as part of its human capital risk management, using health checkups and follow-up mechanisms to identify potential health risks early, reducing the impact of health factors on operational stability and productivity.

Fusheng Precision regularly arranges health checkups for employees, with follow-up tracking and health management based on the results, helping employees stay informed of their own health status; the company also raises health awareness and builds a safe, healthy working environment through health promotion activities and care measures.

Fusheng Precision holds numerous health promotion activities each year, and continued to receive Sports Enterprise Certification from the Sports Administration in 2021 and 2024, working to build a healthy, sustainable workplace ecosystem. By practicing “3D healthy living” (Do Control weight, Do Healthy eating, Do Exercise and maintain an active lifestyle and exercise habits), the company helps employees avoid metabolic syndrome and improve their health, guiding employees to prioritize their own health, pursuing the three goals of promoting a health-focused lifestyle, improving employees' self health management, and building the company's sustainable health promotion model; the number and rate of occupational illness in 2025 was zero. 【GRI 403–10】

Health Promotion Activities

Fusheng Precision is committed to building a healthy, safe, and energetic workplace, treating “health promotion” as a key action for improving employee wellbeing and corporate resilience. Through a systematic health management strategy, the company advances diverse activities, strengthening employee health literacy, disease prevention capability, and regular exercise habits, building a more energetic, more productive organization.

Four Key Health Promotion Priorities in 2025:

①Systematic Health Education: Strengthening Employees' Self Health Management

Fusheng Precision continues to advance science-based health knowledge through its “Workplace Energy Charging Station” course series, inviting professional instructors to cover diverse health topics, helping colleagues build healthy habits in daily life. Through systematic knowledge transfer, employees are able to fully improve their capability for self health management and strengthen the physical and mental balance between work and life.

Education topics include:

◇Musculoskeletal health ◇Correct use of dietary supplements ◇Weight management for all ages ◇Spinal health and osteoporosis prevention

②Preventive Care and Health Screening: Protecting Health, Early Detection, Reducing Risk

Fusheng Precision continues to proactively address colleagues' health risks, partnering with medical resources to hold preventive checkups and vaccination events, giving colleagues convenient, comprehensive health services in the workplace. Through proactively introduced preventive medicine measures, the company builds a more complete, more resilient health safety net for colleagues.

2025 Results:

◇Women's cancer screening: a total of 99 female colleagues participated in Pap smears and mammograms, improving the early detection rate.

◇Flu vaccination event: a total of 340 people benefited, effectively strengthening protection during the autumn/winter flu season.

③Promoting a Culture of Exercise: Building a Corporate Culture of Regular Exercise

Fusheng Precision firmly believes good exercise habits improve physical and mental vitality, and continues to advance diverse sports activities throughout the year, increasing participation through fun competitions and social interaction. Through ongoing promotion of exercise, employees are encouraged to face life and work challenges in a healthier, more positive state.

2025 Highlight Activities:

- ◇28-day online super slow jogging challenge: 435 participants, 302 successfully met the goal, creating a company-wide exercise trend.
- ◇Group weight-loss competition: 237 participants, losing a combined 785 kg, significantly raising awareness of healthy body composition.
- ◇Fitness assessment activity: 80 employees participated, understanding their own fitness level through professional assessment.

④Blood Health Care: Demonstrating Corporate Responsibility Through Action

Fusheng Precision supports social medical resources and values employee and community blood safety. An annual blood donation event was held in November, with 102 employees donating blood, supporting social medical capacity through concrete action. This event not only strengthens employees' focus on their own blood health but also demonstrates the company's ongoing commitment to public welfare.



People-Centered: Building a Healthier, More Sustainable Workplace

In 2025, Fusheng Precision continued to advance a culture of health promotion through diverse programs including health education, disease prevention, exercise promotion, and charitable blood donation, helping colleagues build healthy behaviors, manage their own lifestyle, and feel supported and safe in the workplace. The company will continue to expand its health promotion programs, adopt more science-based management tools, and, guided by a people-centered spirit, build a healthier, happier, more sustainable workplace.

Occupational Health and Safety Training **【GRI 403-5】**

To effectively manage the safety and health risks that may arise from work activities, reduce the likelihood of harm to personnel, and prevent occupational accidents, Fusheng Precision has built a comprehensive safety and health training system in accordance with its “Training Management Measures.” The company ensures all employees receive appropriate, role-relevant safety and health training during their employment, and advances systematic occupational health and safety competency development in accordance with ISO 45001 requirements.

I. Tiered, Categorized Safety and Health Training Design

Fusheng Precision plans tiered training based on job characteristics and level of risk:

1. Regulatory Required Training

For operations legally requiring a license or of high risk (such as overhead crane operation, forklift operation, hazardous machinery, and chemical handling), the responsible manager assigns personnel to attend professional courses, ensuring they hold the legally required qualifications.

2. Basic Safety Education (General Operations Staff)

Safety and health education is provided to new hires before and during employment, helping them understand:

- ◇ Workplace environmental risk ◇ Use of personal protective equipment (PPE)
- ◇ Operating standards and emergency response procedures
- ◇ Safety culture and hazard reporting system

3. Management-Level Safety Training

Dedicated training is provided for managers, such as:

- ◇ Risk assessment management ◇ Incident investigation and root-cause analysis
- ◇ Safety performance management ◇ Departmental hazard prevention and safety leadership

II. Diverse Safety and Health Communication

Beyond formal courses, Fusheng Precision also uses multiple channels to continuously communicate safety and health information, deepening employees' safety awareness:

- ◇ Regular meeting sharing: EHS meetings, morning meetings, department meetings
- ◇ Visual communication: posters, boards, notices, and improved signage
- ◇ Digital communication: email, intranet, LINE group announcements
- ◇ Case sharing and warning education: strengthening risk awareness through analysis of actual incident cases

III. Strengthening Safety Culture and Hazard Prevention Capability

Occupational health and safety training emphasizes not only regulatory compliance, but also:

- ◇ Improving employees' ability to identify hazards and report anomalies
- ◇ Establishing a “zero injury” philosophy and self-managed operations
- ◇ Improving risk assessment capability (JSA, HIRA)
- ◇ Strengthening on-site management of high-risk operations

Through a comprehensive occupational health and safety training system, cross-platform communication, and continuous capability-building mechanisms, Fusheng Precision strengthens employees' safety literacy, reduces operational risk, and continues to build a safe, healthy working environment. Training content is adjusted based on incident statistics, risk identification, and audit reports, improving the maturity of the safety culture and moving toward the vision of “zero incidents, zero injuries.”

2025 Occupational Health and Safety Training Communication Priorities:

- (1) Review and explanation of past occupational accidents
- (2) Common EHS deficiencies by unit
- (3) Standards for wearing protective equipment
- (4) Other occupational health and safety considerations

2025 Occupational Health and Safety Training Hours

Plant	Total Hours	Participant-Times	Course Type
Taoyuan Plant	3,815	1,126	General and on-site occupational health and safety training for new hires / Occupational health and safety professional skills training / Health education / Fire drills
Kaohsiung Branch	468	109	General occupational health and safety training for new hires / Fire brigade emergency response drills
Zhongshan Guangsheng	10,743	3,555	Environment / Safe production / Fire safety / Occupational health / Traffic safety, etc.
Vision International	104,650	5,069	Environment / Safe production / Fire safety / Occupational health / Traffic safety, etc.

Note: Includes headcount and hours for both regular and agency employees

Disaster Prevention and Emergency Response Drills

Fusheng Precision recognizes that natural disasters and man-made accidents can have a major impact on operations, and has therefore established a comprehensive disaster prevention and emergency response system under its “Emergency Response Management Measures,” adopting a management model of prevention, risk control, drill verification, and continuous improvement, strengthening organizational resilience and protecting employees' lives and property.

①Emergency Response Management and System Development

To respond to various possible emergencies (such as fire, chemical leaks, earthquakes, and equipment failure), the company has established:

- ◇an Emergency Response Procedure (ERP) ◇a disaster level determination process
- ◇a reporting chain (commander, response center, external resources) ◇departmental response responsibilities
- ◇evacuation routes and assembly point planning

②Drill Plans and Annual Execution

Each year, Fusheng Precision schedules ad hoc emergency response drills at different times based on each plant's characteristics, including:

- ◇Fire evacuation and firefighting drills ◇Chemical spill response ◇Equipment failure scenario simulation
- ◇Earthquake evacuation drills ◇First aid and CPR training

Each plant develops applicable drill scripts and objectives based on factors such as its production line configuration, chemical use, and headcount, ensuring drills are practical and provide effective warning value.

The objectives of the drills include:

- ◇Improving all employees' emergency response capability
- ◇Familiarizing employees with evacuation routes and assembly points
- ◇Assessing whether equipment (such as fire extinguishers and emergency eyewash stations) is in good condition
- ◇Improving the actual operating efficiency of the response organization and command system

③Risk Assessment and Source Prevention

Beyond drills and emergency incident management, risk is also controlled at the source, including:

- ◇Regular equipment inspection and maintenance
- ◇Assessment of high-risk operations (hot work, work at height, confined spaces, etc.)
- ◇Hazardous substance classification and storage management
- ◇Implementation of chemical SDS, labeling, and tiered control
- ◇Regular updates to the risk matrix and list of improvement measures

④Drill Review and Continuous Improvement

After each drill, the safety and health unit:

- ◇Assesses the drill process and actual performance
- ◇Identifies deficiencies such as evacuation route bottlenecks, individual response delays, and unfamiliarity with command and reporting
- ◇Proposes corrective and preventive measures
- ◇Incorporates findings into subsequent risk assessment, training, and safety improvement
- ◇Reports to the EHS Committee to facilitate cross-departmental strengthening

⑤Strengthening Safety Culture and Response Awareness

Through institutionalized emergency response training and drills, Fusheng Precision has successfully achieved:

- ◇Improved risk identification capability across all employees
- ◇Faster employee response speed
- ◇Improved cross-departmental collaboration and mutual support capability
- ◇Established a safety culture of “everyone is responsible”
- ◇Strengthened overall plant resilience in the face of unexpected events

Fusheng Precision continues to adjust its drill plans based on incident statistics, technology and equipment, plant changes, and updated international standards, improving response readiness, protecting employee safety, and ensuring uninterrupted operations.

Fusheng Precision's Definition of an Emergency

An emergency is defined as any event whose impact and hazard to the environment and personnel safety cannot be eliminated within a certain period after it occurs, and which occurs without warning. Emergencies Fusheng Precision may face include those caused by the company's own operational lapses as well as those caused by external lapses that directly affect the company's environment and personnel. Fusheng Precision defines emergencies as fire, flood, earthquake, typhoon, hazardous chemical leaks, resident...

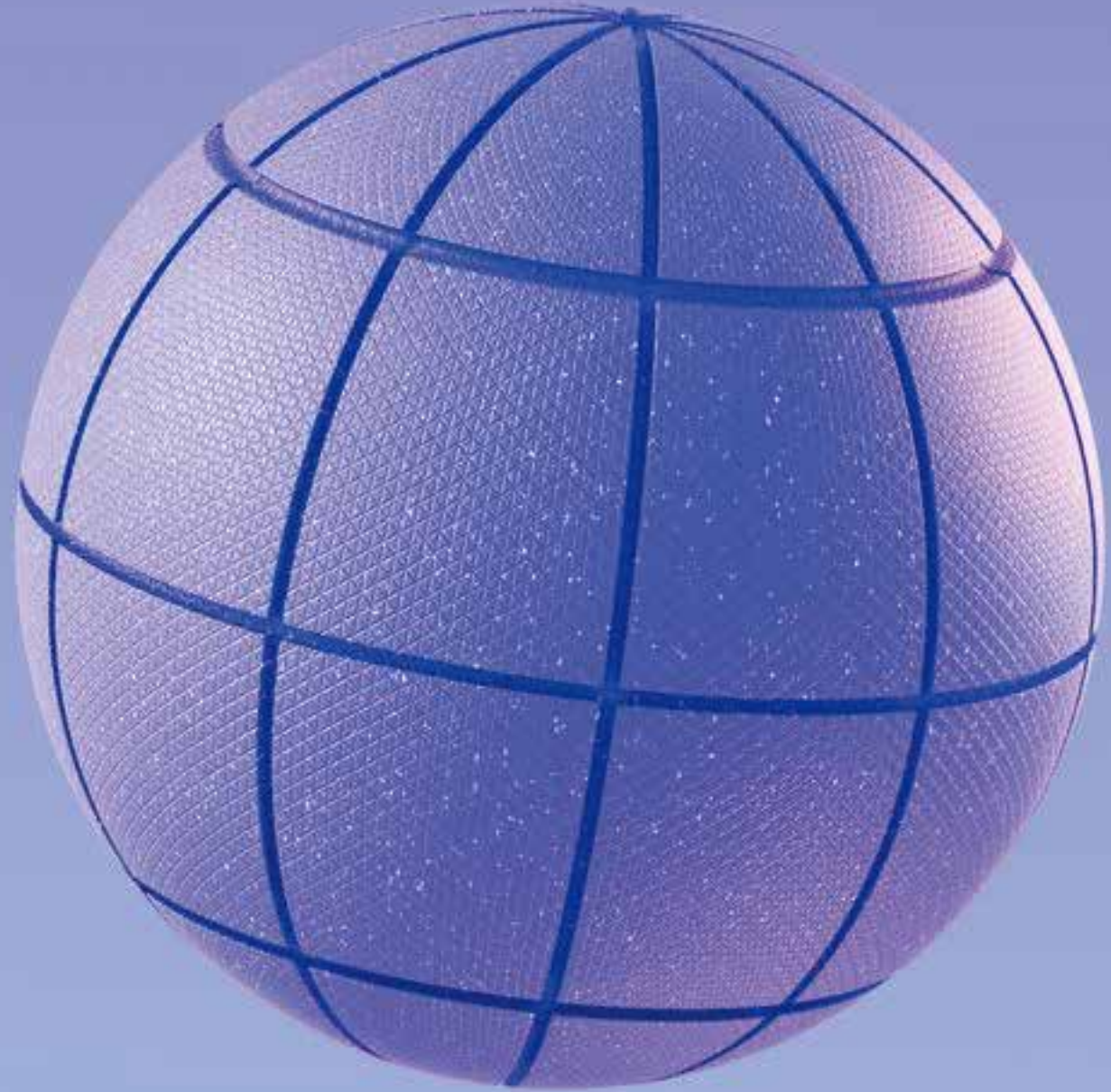
Disaster Type	Response Considerations
 Fire	①In the event of a fire, in addition to necessary firefighting and evacuation control actions, the responsible unit must immediately notify the EHS unit, which must report to the environmental protection authority and other units as required. ②Wastewater from firefighting should be contained as much as possible, and may only be discharged after treatment meeting discharge standards. ③Materials damaged by fire must be handled in accordance with industrial waste disposal regulations.
 Flood	①Check whether there are issues with water intrusion or flood-control facilities at each unit. ②Loose materials in each storage area (especially materials that dissolve easily in water) should be properly secured to avoid contaminating the environment if exposed to water.
 Typhoon	①Check whether doors and windows at the plant have been damaged. ②Check whether equipment at each unit has been affected by moisture; if so, handle it properly.
 Earthquake	①Each unit should check whether equipment has fallen over or been damaged by impact. ②Check the piping and fittings of machinery and equipment at each unit for cracks or damage.

06

Community Engagement

- 6.1 Public Welfare Motivation

- 6.2 Participation in Industry
Associations



6.1 Public Welfare Motivation

Fusheng Precision has long upheld the core philosophy of “giving back to society what we have taken from it,” treating public welfare as an important extension of its corporate culture. Through four core public-welfare themes — “health promotion,” “environmental protection,” “sports development,” and “youth education” — the company continues to expand its positive social impact, connecting local communities, educational institutions, and disadvantaged groups to build a companionship-based, long-term public welfare model.

①Caring for the Elderly and Disadvantaged Groups: Bringing Warmth to Every Corner of the Community

Fusheng Precision continues to advance its “Life at 70 · Start Living Well” public welfare initiative, improving the physical, mental, and emotional wellbeing of the elderly through companionship-based interaction, health services, and life experience activities.

2025 Key Results:

- ◇Winter warmth outreach for remote communities: distribution of supplies and disaster relief kits, and anti-fraud education, jointly protecting the safety of elderly residents.
- ◇Health service stations: blood pressure checks, health consultations, and lifestyle health education, strengthening elderly residents' health management awareness.
- ◇Chinese New Year calligraphy and photo-taking event: colleagues personally participated, creating a sense of festive companionship and warming community exchange.
- ◇Ongoing protection: continued Double Ninth Festival elder-respect activities and support for disadvantaged groups, protecting community safety and wellbeing through concrete action.

【人生70 樂活敬老 重陽送暖 愛與關懷】

復盛應用科技 重陽傳愛 讓溫暖守護長者

我們用愛心傳遞溫暖，親手送上寒冬物資、防災包，貼心守護長者安全
宣導反詐騙知識，讓愛與關懷陪伴長者度過每一天。

邀請長者一同創作馬賽克藝術，讓創意點亮雙手，用手作溫度溫暖心靈
在美麗作品中感受幸福與陪伴。



②Environmental Protection: Protecting the Ocean and Land Through Action, Promoting Biodiversity

In response to the Global Goal for Nature, Fusheng Precision tracks developments related to biodiversity, continuing to focus on the ecological environment, respect ecological balance, and protect endangered species. Understanding the importance of the environment, the company continues to advance environmental actions to protect the natural environment where it operates. Since 2021, employees have joined together each year to participate in mountain and beach cleanups outside the office. Through these activities, environmental awareness is raised and the team grows more united in doing its part to protect the planet. Fusheng Precision responds to UN SDG 14 (Life Below Water), deepening employee and community participation in sustainability and treating environmental protection as an important foundation of its public welfare efforts. In 2025, the company expanded the scale of its beach cleanups and introduced environmental education, so participants not only collected litter but also understood the nature of the marine debris issue.

2025 Beach Cleanup Results:

- ◇Total waste collected: 550—650 kg ◇Bags collected: 178 ◇Total volume: 13,528 liters ◇Participants: 500 employees, 136 family members
- ◇Education and outreach: on-site waste sorting and environmental awareness training

【守護海洋與大地】



③Sports Development: Letting Sports Light Up Children's Potential

Fusheng Precision continues to invest in grassroots sports promotion, connecting children with sports through team partnerships, camps, and experiential activities, providing valuable physical education opportunities for children in remote areas. Fusheng Precision firmly believes sports build children's confidence and resilience, and continues to expand its investment in this area.

2025 Key Results:

- ◇Youth baseball development program: partnered with the Taiwan Steel Wing Eagles to hold 2 charity baseball days and remote-area elementary school game viewing events (in Taoyuan, Hsinchu, Kaohsiung, and elsewhere).
- ◇Summer camp: held a two-day, one-night baseball camp, guiding teenagers to build sports discipline and teamwork.
- ◇Support for children in remote areas: sponsored bats, helmets, and other sporting equipment to 8 schools, improving grassroots training resources.



④Youth and Education Development: Accompanying Children's Growth Through Reading, Experience, and Learning

In 2025, Fusheng Precision partnered with the publishing industry to launch the ESG character education picture book “The Wind-Eating Monster,” combining emotional education, sustainability topics, and character development into cross-disciplinary content, helping children build sustainability literacy from a young age.

- ◇Recipients: elementary schools, public libraries, and public welfare organizations across Taiwan
- ◇Quantity donated: over 3,000 copies
- ◇Purpose: supporting campus reading education and literacy-based teaching



⑤Diverse Volunteer Service: Employees and the Community Creating Value Together

Through volunteer participation, Fusheng Precision strengthens employees' public welfare awareness, so public welfare is not just a corporate action but a collective action driven by all employees. Through cross-departmental collaboration, public welfare has gradually become internalized as part of Fusheng Precision's corporate culture.

2025 Areas of Volunteer Participation

- ◇Community service (winter warmth outreach, Chinese New Year calligraphy)
- ◇Environmental volunteering (beach cleanups, mountain cleanups)
- ◇Sports activity support (baseball days, camps)
- ◇Elder companionship and health services

⑥Future Outlook: Continuing to Expand Public Welfare Reach and Deepen Social Impact

- ◇Expanding the depth of community participation and establishing multiple public welfare sites
- ◇Improving the scientific rigor and regularity of environmental protection activities
- ◇Strengthening youth sports promotion and investment in educational resources
- ◇Building more comprehensive public welfare management data and quantitative indicators

[Walking Alongside Society, Letting Goodwill Flow Further and Wider]

Fusheng Precision's public welfare motivation is about seeing the need, investing in action, and embodying value. With steady steps deepening its four core themes, and through diverse partnerships and employee participation, the company actively expands its positive social impact, laying the foundation for sustainable public welfare. Through a series of activities, Fusheng Precision has demonstrated its commitment to social responsibility. Through these efforts, the company improves its brand image, plants seeds of goodwill in society, and promotes social harmony and progress.

6.2 Participation in Industry Associations 【GRI 2-28】

Fusheng Precision actively participates in various industry organizations, hoping to exchange knowledge and grow together with the industry through participation in association and guild activities.

	Organization Name	Membership Type
1	Taiwan M&A and Private Equity Council	General Member
2	Taiwan ITRI Innovation Association	Director
3	Taiwan Institute of Directors	General Member
4	Taiwan Industrial Holding Association	General Member
5	Sporting Goods Industry Association of Taiwan	General Member
6	Taiwan Forging Association	General Member
7	Taoyuan Guishan Industrial Zone Manufacturers Association	General Member
8	Taoyuan Industrial Association	General Member
9	Taiwan Foundry Industry Association	General Member
10	Foundry Society of Taiwan	General Member

GRI Content Index

Statement of use: Fusheng Precision has reported in reference to the GRI Standards for the period January 1 to December 31, 2025 (ROC year 114).
GRI 1 used: GRI 1: Foundation 2021
Applicable GRI Sector Standard(s): Not applicable

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2-13	Delegation of responsibility for managing impacts	2.1 Governance Structure	25
2-14	Role of the highest governance body in sustainability reporting	1.4 Materiality Analysis and Communication with Stakeholders	15
2-15	Conflicts of interest	2.1 Governance Structure	25
2-16	Communication of critical concerns	1.4 Materiality Analysis and Communication with Stakeholders	15&21
2-17	Collective knowledge of the highest governance body	2.1 Governance Structure	26
2-18	Evaluation of the performance of the highest governance body	2.1 Governance Structure	27
2-19	Remuneration policies	2.1 Governance Structure	27
2-20	Process to determine remuneration	2.1 Governance Structure	27
2-21	Annual total compensation ratio	(Not disclosed due to compensation confidentiality policy)	-
2-22	Statement on sustainable development strategy	A Word from Management	4
2-23	Policy commitments	5.1 Human Rights Policy	76
2-24	Embedding policy commitments	1.4 Materiality Analysis and Communication with Stakeholders	22
		4.2 Climate-related Opportunities and Risk Management	61
2-25	Processes to remediate negative impacts	1.4 Materiality Analysis and Communication with Stakeholders	22
2-26	Mechanisms for seeking advice and raising concerns	2.2 Business Ethics	28
2-27	Compliance with laws and regulations	No material violations occurred during the reporting year.	-
2-28	Membership associations	6.2 Participation in Industry Associations	101
2-29	Approach to stakeholder engagement	1.4 Materiality Analysis and Communication with Stakeholders	15
2-30	Collective bargaining agreements	The company has no labor union and has not entered into any collective bargaining agreement.	-

Material Topics

No.	Disclosure	Section	Page
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	1.4 Materiality Analysis and Communication with Stakeholders	15
3-2	List of material topics	1.4 Materiality Analysis and Communication with Stakeholders	15

Material Topic 1: Product Management

No.	Disclosure	Section	Page
GRI 3: Material Topics 2021			
3-3	Management of material topics	3.4 Product Quality and Customer Relationship Management	55

Material Topic 2: Risk and Crisis Management

No.	Disclosure	Section	Page
GRI 3: Material Topics 2021			
3-3	Management of material topics	2.3 Risk Management	30

Material Topic 3: Information Security Management

No.	Disclosure	Section	Page
GRI 3: Material Topics 2021			
3-3	Management of material topics	2.4 Information Security Management	37

Material Topic 4: Customer Relationship Management

No.	Disclosure	Section	Page
GRI 3: Material Topics 2021			
3-3	Management of material topics	3.4 Product Quality and Customer Relationship Management	55

Material Topic 5: Occupational Health and Safety Management

No.	Disclosure	Section	Page
GRI 3: Material Topics 2021			
3-3	Management of material topics	5.6 Occupational Safety and Health	88
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	5.6 Occupational Safety and Health	88
403-5	Worker training on occupational health and safety	5.6 Occupational Safety and Health	94
403-6	Worker health promotion	5.6 Occupational Safety and Health	92

Material Topic 6: Supply Chain Management

No.	Disclosure	Section	Page
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainable Supply Chain Management	50

Material Topic 7: Pollution and Waste Management

No.	Disclosure	Section	Page
GRI 3: Material Topics 2021			
3-3	Management of material topics	4.3 Reduction of Air, Water, and Waste Emissions and Resource Recycling Management	70
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	4.1 Sustainable Environmental Policies and Environmental Management System	66
305-2	Energy indirect (Scope 2) GHG emissions	4.1 Sustainable Environmental Policies and Environmental Management System	66
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.3 Reduction of Air, Water, and Waste Emissions and Resource Recycling Management	70
GRI 306: Waste 2020			
306-2	Management of significant waste-related impacts	4.3 Reduction of Air, Water, and Waste Emissions and Resource Recycling Management	72

Material Topic 8: Water Resource Management

No.	Disclosure	Section	Page
GRI 3: Material Topics 2021			
3-3	Management of material topics	4.3 Reduction of Air, Water, and Waste Emissions and Resource Recycling Management	71
GRI 303: Water and Effluents			
303-3	Water withdrawal	4.3 Reduction of Air, Water, and Waste Emissions and Resource Recycling Management	71
303-4	Water discharge	4.3 Reduction of Air, Water, and Waste Emissions and Resource Recycling Management	71

Other Topics

No.	Disclosure	Section	Page
GRI 205: Anti-corruption 2016			
205-2	Communication and training about anti-corruption policies and procedures	2.2 Business Ethics	29
205-3	Confirmed incidents of corruption and actions taken	2.2 Business Ethics	29
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	1.3 Economic Performance	14
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	4.1 Sustainable Environmental Policies and Environmental Management System	68
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	4.1 Sustainable Environmental Policies and Environmental Management System	66
305-2	Energy indirect (Scope 2) GHG emissions	4.1 Sustainable Environmental Policies and Environmental Management System	66
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	5.4 Talent Attraction and Retention	79
401-2	Parental leave	5.4 Talent Attraction and Retention	81
GRI 405: Diversity and Equal Opportunity 2016			
401-1	Diversity of governance bodies and employees	5.3 Composition of Manpower	77

SASB Index

Toys & Sporting Goods

Topic/Code	Disclosure	Related Section/Note	Page
Chemical and Safety Hazards of Products			
CG-TS-250a.1	Number of recalls issued and total units recalled	No product recalls occurred during the reporting year	–
CG-TS-250a.2	Number of corrective actions from a consumer product safety regulator	No such matters occurred during the reporting year	–
CG-TS-250a.3	Monetary losses from legal proceedings associated with product safety	No such matters occurred during the reporting year	–
CG-TS-250a.4	Discussion of process to assess and manage chemical and/or safety risks/hazards of products	3.2 Raw Materials and Environmental Substance Management	48
Labor Conditions in the Supply Chain			
CG-TS-430a.1	Number of production facilities audited to a labor code(s) of conduct	3.3 Sustainable Supply Chain Management	53
CG-TS-430a.2	Percentage of (1) non-conformance and (2) associated corrective action rate for suppliers audited to a social responsibility code of conduct	3.3 Sustainable Supply Chain Management	54

Activity Metrics

Topic/Code	Disclosure	Related Section/Note	Page
CG-TS-000.A	Annual production	Due to trade-secret considerations, the company does not disclose specific unit production data, and instead uses revenue as the primary indicator of operating scale: 2025 consolidated revenue was NT\$29.79 billion (second-highest in company history).	14
CG-TS-000.B	Number of production facilities and percentage outsourced of total production	Data not yet compiled; further disclosure planned in the future	–

TCFD Index

Dimension	TCFD Recommended Disclosure	Related Section	Page
Governance	(1)Board oversight of climate-related issues (2)Management's role in assessing and managing climate-related issues	4.2.1 Climate Governance	61
Strategy	(3)Short-, medium-, and long-term climate-related risks and opportunities identified by the company (4)Impact of climate-related issues on the company's business model, strategy, and financial planning (5)Scenario Analysis	4.2.2 Climate-related Financial Impact and Response Strategy	62
Risk Management	(6)Process for identifying and assessing climate-related risks (7)Process for managing climate-related risks (8)Description of how the above risk identification and management processes are integrated into the company's overall risk management system	4.2.2 Climate-related Financial Impact and Response Strategy	62
Metrics and Targets	(9)Assessment of whether metrics are consistent with the company's strategy and risk management (10)Disclosure of Scope 1, Scope 2, and Scope 3 (where applicable) GHG emissions and related risks (11)Management targets and related performance	1.1 Sustainability Vision and Goals 1.4.3 Stakeholder Engagement 4.1 Sustainable Environmental Policies and Environmental Target Management 4.2.3 GHG Emission Metrics and Target Monitoring 4.2.4 Energy Metrics and Target Monitoring	7 21 59 65 67

* For disclosure of climate-related information by listed companies, please refer to the Market Observation Post System

Comparison Table of Climate-related Information of Listed Companies

Fusheng Precision's Annual Shareholders' Report:
Please refer to the Market Observation Post System (<http://mops.twse.com.tw>) or the Investor Relations section of the company's corporate website (<https://www.fusheng-precision.com/investors/>)

Item	Status
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	Please see pages 53–56 of the company's 2025 (ROC 114) Annual Shareholders' Report.
2. Describe how identified climate risks and opportunities affect the company's business, strategy, and finances (short, medium, and long term).	
3. Describe the financial impact of extreme weather events and transition actions.	
4. Describe how the process for identifying, assessing, and managing climate risk is integrated into the overall risk management system.	
5. If scenario analysis is used to assess resilience to climate change risk, describe the scenarios, parameters, assumptions, analytical factors, and main financial impacts used.	
6. If there is a transition plan in place to manage climate-related risks, describe its content, and the metrics and targets used to identify and manage physical and transition risks.	
7. If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	
8. If climate-related targets have been set, describe the activities covered, GHG emission scope, planning timeframe, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the targets, describe the source and quantity of the offset credits or the quantity of RECs used.	
9. GHG inventory and assurance status, and reduction targets, strategy, and concrete action plan (see also 1–1 and 1–2).	

1–1 GHG Inventory and Assurance Status for the Most Recent Two Years

1–1–1 GHG Inventory Information

Describe GHG emissions (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage for the most recent two years.

Please see page 57 of the company's 2025 (ROC 114) Annual Shareholders' Report.

1–1–2 GHG Assurance Information

Describe the assurance status for the most recent two years as of the report's date of publication, including assurance scope, assurance provider, assurance standard, and assurance opinion.

Please see page 57 of the company's 2025 (ROC 114) Annual Shareholders' Report.

1–2 GHG Reduction Targets, Strategy, and Concrete Action Plan

Describe the GHG reduction baseline year and data, reduction targets, strategy, concrete action plan, and progress toward the reduction targets.

Please see page 58 of the company's 2025 (ROC 114) Annual Shareholders' Report.

International Certifications

ISO 9001 Quality Management System



AS 9100 Aerospace Quality Management System



ISO 27001 Information Security Management System



Nadcap HT Heat Treatment



Nadcap NDT Non-Destructive Testing



ISO 14001
Environmental Management System



ISO 45001
Occupational Health and Safety
Management System



ISO 14064-1
Greenhouse Gas Emissions



Certificates of Appreciation, Awards, and Certifications

Certificate of Appreciation, Xinghua
Elementary School, New Taipei City



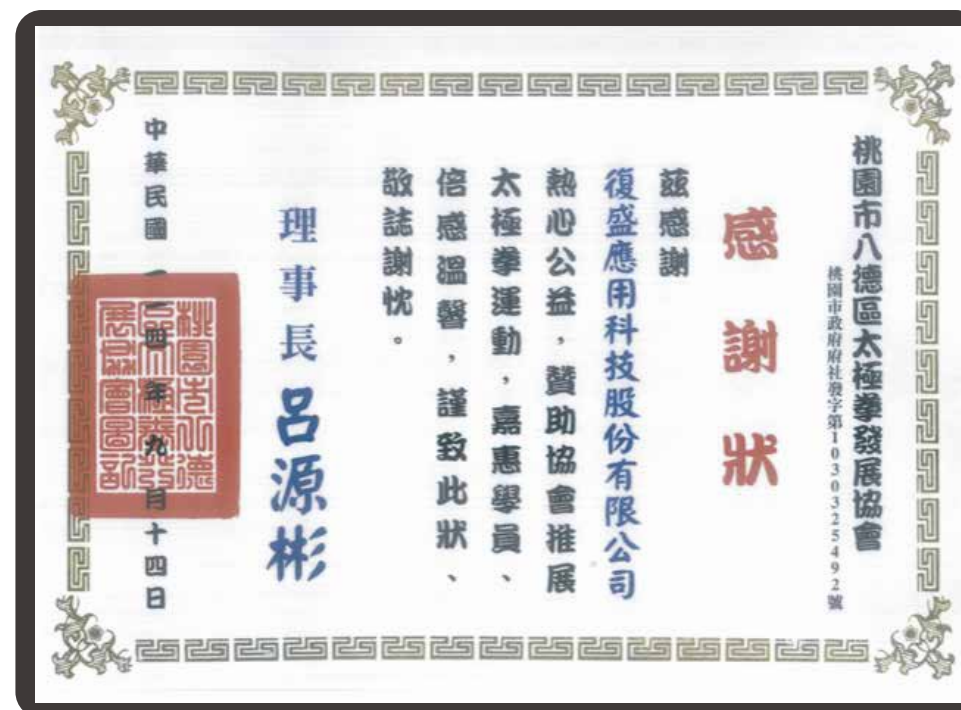
Certificate of Appreciation, Sandimen
Township, Pingtung County



Chinese Industry Leader and
Taiwan Top 100 Brand



Certificate of Appreciation, Taoyuan City Tai Chi Association



Certificate of Appreciation,
Taoyuan City Government



Happy Enterprise Award



New Immigrant Friendly
Enterprise Award



Sports Administration Sports
Enterprise Certification



“One Island, One Family”
Hualien Disaster Relief



MOEA Energy Conservation
Benchmark Award



Independent Limited Assurance Report



吃風怪獸



復盛應用科技
FUSHENG PRECISION