



# AURORA Corporation 2025 Sustainability Report



Better Work, Better Life



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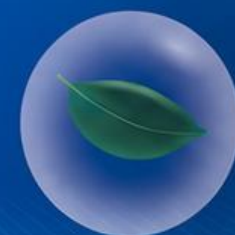


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## Message from the Chairman

Aurora was founded in 1965 and celebrated its 60th anniversary in October 2025. In addition to holding a major anniversary celebration, we encouraged all employees to continue embracing our business philosophy as a shared belief and to remain committed to sustainable management. Aurora has operated for more than 60 years and continues to grow steadily and robustly, once again demonstrating that our business philosophy has stood the test of time. ESG shares much in common with Aurora's business philosophy, and putting ESG into practice is, in essence, putting our business philosophy into action. We designated 2022 as Aurora's inaugural year of ESG. Since publishing our first Sustainability Report in September 2023, we have continued to enhance our ESG performance each year in pursuit of both the Company's sustainable management and the sustainable development of society. In 2025, we continued to follow our ESG development strategy and completed a range of key initiatives.

In 2025, we continued to achieve strong results across corporate governance, environmental, and social dimensions. In corporate governance, the former Sustainability Committee was officially elevated to a Board-level functional committee and renamed the Sustainable Development Committee, with myself serving as its convener, further strengthening our sustainability governance and development. In information security, we maintained ISO 27001 certification for our data center in 2025, ensuring the reliable operation of our information technology infrastructure. In risk management, since 2022 we have conducted annual risk identification, formulated corresponding risk management strategies, and assigned dedicated departments to oversee and implement risk controls. In 2025, we continued to carry out specific risk management initiatives and reported the results to the Board of Directors. The Board also supervised the responsible departments in continuously implementing risk control, diversification, prevention, and other management measures.

In terms of environmental performance, we reduced GHG emissions by a total of 230.20 metric tons of CO<sub>2</sub>e in 2025. Through our smart IoT platform, we optimized service processes, reduced the frequency of service vehicle dispatches, and lowered carbon emissions. To further improve production, we invested resources in replacing aging equipment to reduce energy consumption. We also integrated ESG into our products and services. For example, the Office Automation (OA) Business Division introduced the "ESG Green Report," enabling customers to track carbon emissions from office equipment and paper consumption. The Furniture Business Division introduced the "Activa Agile Office Solution," which uses modular design to accommodate different spatial requirements while balancing economic benefits with environmental protection. To further enhance our GHG inventory process, we developed a GHG Inventory ERP System, which officially went live in 2025. The system digitalizes the inventory process and emissions calculations, reducing manual work and the risk of inventory errors while establishing a solid foundation for external assurance.

In terms of social performance, we are committed to creating a happy workplace and place importance on workplace equality and diversity. Through a fair and impartial performance appraisal mechanism, high-performing employees can receive prompt recognition. Our Responsibility Center System also serves as an ideal platform for internal entrepreneurship and an important channel for cultivating well-rounded management talent. To diversify learning and development opportunities, in addition to in-person courses, we have launched an online digital learning platform. In 2025, employees received an average of 16.36 hours of training. To provide a safe workplace, in 2025 we established an Occupational Safety Team under the Social Welfare Working Group of the Sustainable Development Committee. The team consists of seven dedicated personnel responsible for planning and implementing occupational safety and health initiatives. Through regular meetings, the team plans, implements, evaluates, and improves the workplace safety and health environment to achieve safety management goal.

To put our business philosophy of "Giving Back to Society" into practice, we are committed to supporting disadvantaged groups and social welfare organizations by providing office supplies and equipment to help improve the quality of their work environments and service efficiency. In 2025, we donated 643 items, including desks, cabinets, chairs, and workstations, to 12 social welfare organizations, with 36 volunteers contributing 72 service hours. Since 2015, we have promoted the "Warmth Along the Way" initiative, encouraging employees to take direct action by participating in local community service. In 2025, Aurora served a total of 65 social welfare organizations, with 710 volunteers contributing 2,684 volunteer hours and providing care and support to disadvantaged groups on more than 13,000 occasions.

In 2026, we will proactively respond to international ESG developments and government policies by further strengthening projects related to GHG management, issues of concern to stakeholders, information security, corporate governance, and key sustainability disclosure standards. At the same time, guided by our belief that "Better Work, Better life," we will continue to provide customers with energy-efficient and environmentally sustainable office equipment and solutions, as well as an enhanced office experience. We will strive to become an ESG leader in the office solutions market and create greater sustainable ESG value for shareholders, customers, employees, and society. Through these efforts, we will continue to put into practice our business philosophy of "Customer Satisfaction, Associate Contentment, Giving Back to Society, and Pursuing Sustainable Business," as we embark on Aurora's next 60 years.

### Ma Chih-Hsien

Chairman, Aurora Corporation

Convener, Sustainable Development Committee





## About This Report

Welcome to the fourth publicly issued Sustainability Report of Aurora Corporation (hereinafter “Aurora”). We will continue to publish this report annually to regularly disclose our operating performance beyond financial results and to put into practice our business philosophy of “Customer Satisfaction, Employee Fulfillment, Giving Back to Society, and Pursuing Sustainable Management.”

### • Report Overview and Publication Frequency

This report was published in August 2026. The next Sustainability Report is scheduled for publication in August 2027. Where information relating to any topic in this report has been restated, the relevant section will include an explanatory note.

### • Reporting Boundary and Scope

The reporting period is from January 1 to December 31, 2025, and the report is published annually. The reporting scope covers Aurora’s head office, branch offices, and furniture factory, but excludes subsidiaries included in the consolidated financial statements. The scope disclosed in this report represents 31% of consolidated net revenue.

Financial data in this report are sourced from Aurora’s 2025 consolidated financial statements. The financial reporting scope includes Aurora Corporation, Aurora Office Automation Corp., Konica Minolta Business Solutions Taiwan Co., Ltd., Tong Yeh Research and Development Co., Ltd., Chang Yang Biomedical Co., Ltd., Aurora (Bermuda) Investment Holdings Ltd. and its subsidiaries, among others. Tax-related disclosures cover Aurora Corporation. The environmental information boundary covers Aurora Corporation, including its head office and branch offices. The social information boundary also covers Aurora Corporation, including its head office and branch offices. For more detailed information on affiliated companies, please refer to Aurora Corporation’s 2025 Annual Report.

### • Reporting Basis and Disclosure Standards

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021. Among the Topic Standards, GRI 303 and GRI 403 correspond to the 2018 versions, GRI 207 to the 2019 version, GRI

306 to the 2020 version, and the remaining Topic Standards to the 2016 versions. A GRI Content Index is provided in the Appendix.

The report also voluntarily discloses indicators under the Sustainability Accounting Standards Board (SASB) standard for Multiline and Specialty Retailers & Distributors, as well as information in accordance with the recommendations of the Financial Stability Board’s Task Force on Climate-related Financial Disclosures (TCFD). In addition, we disclose the sustainability metrics applicable to the Other Electronics Industry pursuant to Table 1-14 under Article 4 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, and climate-related information pursuant to Table 2 under Article 4-1. Please refer to the Appendix: Sustainability Disclosure Metrics for the Other Electronics Industry.

### • Progress on IFRS S1/S2 Implementation

Recognizing the importance of sustainability matters to enterprise value and financial impacts, Aurora is proactively preparing for the adoption of IFRS S1 and IFRS S2. In accordance with the Financial Supervisory Commission’s roadmap for Taiwan’s alignment with the IFRS Sustainability Disclosure Standards, the Company engaged an external consulting firm in 2025 to provide training on the relevant requirements. In 2026, we will establish a cross-functional sustainability disclosure project team. Following the Taiwan Stock Exchange’s reference implementation plan and schedule for IFRS Sustainability Disclosure Standards, implementation progress will be reported to the Board of Directors quarterly to ensure readiness when the requirements become applicable, improve information quality, and enhance the comparability, transparency, and investor confidence of our sustainability disclosures.



Aurora 2025 Sustainability Report  
<https://www.aurora.com.tw/esg-result>

Aurora 2025 Annual Report  
<https://www.aurora.com.tw/annual-report>

## • Report Quality Management and Internal Review Mechanism

To strengthen the completeness and credibility of Aurora's sustainability reporting, the Company has established a Sustainability Report preparation process and internal review procedures in accordance with the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.

| No. | Procedure                 | Approach                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Responsible Unit / Position                       |
|-----|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 1   | <b>Report Compilation</b> | The Board Office is responsible for overall planning and coordination of this report. Data, strategic objectives, performance indicators, and other information disclosed in the report are provided by the responsible departments and subsequently consolidated, edited, proofread, and revised by the Board Office.                                                                                                                                                                                                                                                         | Board Office and relevant responsible departments |
| 2   | <b>Internal Review</b>    | After compilation, each responsible unit reconfirms the completeness and accuracy of the content, which is then approved by the highest-ranking executive of the responsible unit.                                                                                                                                                                                                                                                                                                                                                                                             | Highest-ranking executive of the responsible unit |
| 3   | <b>External Assurance</b> | To enhance the accuracy and credibility of the information in this report, the Company commissioned third-party assurance provider AFNOR Asia to conduct assurance in accordance with AA1000AS v3, using Type 1 engagement and a Moderate level of assurance, to provide assurance that the report is aligned with the GRI Standards and the AA1000AP (2018) AccountAbility Principles. Financial data were audited by Deloitte & Touche in accordance with International Financial Reporting Standards (IFRS), and all financial amounts are presented in New Taiwan dollars. | AFNOR Asia / Deloitte & Touche                    |
| 4   | <b>Final Approval</b>     | The final complete version is submitted by the Board Office to the Sustainable Development Committee for review and subsequently to the Board of Directors for approval prior to public release.                                                                                                                                                                                                                                                                                                                                                                               | Board of Directors                                |

## • Contact Information

If you have any comments or questions regarding the Aurora 2025 Sustainability Report, please contact us through the channels below. To fulfill our responsibility for corporate information disclosure, this report is also published on the Company's official website for public access.



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[www.aurora.com.tw](http://www.aurora.com.tw)



### Email:

[IR@aurora.com.tw](mailto:IR@aurora.com.tw)



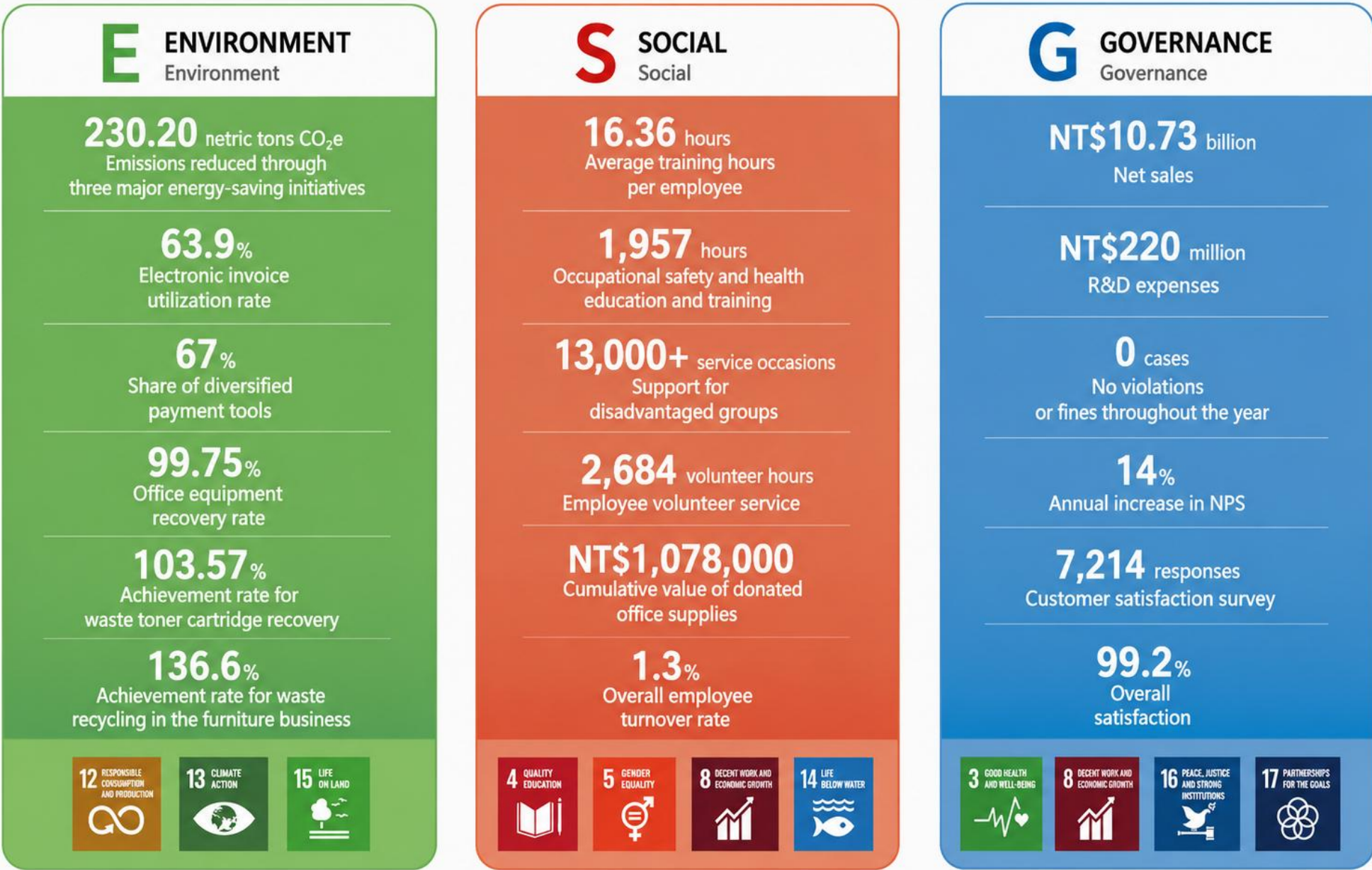
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# Sustainability Performance Highlights • SDGs × ESG Impact



## ESG Feature

### Shaping the Future of Green Offices: Your Integrated Sustainability Solutions Partner

#### 1. Aurora at 60: With Gratitude — Carrying Forward Our Legacy, Innovating for a Sustainable Future

In 2025, the Aurora Group celebrated its 60th anniversary. Centered on the themes of “Legacy, Innovation, and Shared Prosperity,” the Group organized the “Aurora at 60: With Gratitude” event to look back on six decades of growth and look ahead to a future of sustainable management. The celebration was held at Taipei Heping Basketball Gymnasium, bringing together nearly 1,500 employees to witness Aurora’s continued dedication to service, innovation, and talent development.

Through this special feature and anniversary celebration, Aurora showcased five key characteristics of its corporate culture and sustainability practices:

1. **Legacy and Gratitude** — The Group founder and chairman jointly launched a large-scale ceremony symbolizing “fulfillment and circularity,” highlighting the experience and corporate spirit accumulated over Aurora’s 60-year history and carrying these beliefs forward into future development.
2. **Team Cohesion** — Each business division entered with creatively designed team flags, demonstrating diverse teamwork, strengthening cross-departmental interaction and organizational cohesion, and reinforcing employees’ shared commitment to sustainable management.
3. **Recognition of Excellence** — The “AURORA TOP” awards recognized outstanding contributions from sales, service, staff functions, and management personnel, encouraging employees to continue pursuing excellence and further enhancing long-term corporate value.
4. **Diverse Engagement** — Competitions, cultural performances, and team activities promoted interaction among employees, deepened identification with corporate culture, and demonstrated Aurora’s management philosophy of respecting talent and encouraging creativity.

5. **Sustainability Vision** — At the conclusion of the event, senior executives and employees sang together, symbolizing unity and a shared journey forward. The moment also embodied Aurora’s commitment to sustainable management and its responsibility to society, customers, and employees.

Through this special feature and anniversary celebration, Aurora not only looked back on 60 years of development, but also brought together the strength of its people and reaffirmed its business philosophy of “Customer Satisfaction, Employee Fulfillment, Giving Back to Society, and Pursuing Sustainable Management,” as it continues toward a sustainable future.



Aurora Group founder Chen Yung-Tai, Group Chairperson Yuan Hui-Hua, and the management team led employees in celebrating the Group’s 60th anniversary and jointly launched the anniversary sphere, symbolizing the completion of 60 years and the beginning of a new cycle.



The Aurora Group founder and chairperson jointly raised the golden egg, symbolizing Aurora’s official entry into its 61st year.

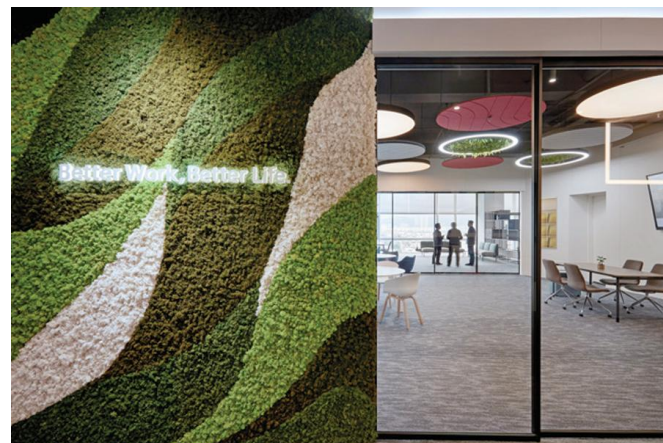
## 2. Leading the Low-Carbon Transition — Creating Eco-Friendly Spaces through Prefabricated Interior Solutions

Aurora Furniture partnered with Da Zhen Design to hold the “Reshaping the Future of the Office” exchange forum, where it unveiled a prefabricated interior modular system incorporating circular design concepts. Unlike conventional construction methods, the system emphasizes reusability, disassembly, repairability, and recyclability, effectively reducing resource waste and shortening construction schedules while providing enterprises with a flexible, low-carbon solution for spatial transformation.

To address the future demand for office spaces that balance aesthetics, functionality, and environmental responsibility, Aurora Furniture proposed four innovative solutions centered on health, efficiency, technology, and sustainability. It also integrated green partners including Delta, AUO Display Plus, INBOND, Edison, and Re-YA Environmental Quality Optimization to demonstrate the co-creation capabilities of an ESG ecosystem. From the WELL Building Standard to smart space management, Aurora integrates prefabricated interiors, sustainable materials, and modular design to provide one-stop services that help enterprises implement low-carbon transformation and create spaces combining functionality, aesthetics, and environmental value. Looking ahead, Aurora Furniture will continue to collaborate with ecosystem partners to advance office spaces toward lower carbon emissions, greater efficiency, and stronger sustainability value. By implementing green manufacturing processes and smart management, Aurora will provide comprehensive circular solutions to support corporate transformation and work with industry partners toward a net-zero future by 2050.

## 3. Creating Circular Value — Building Green Competitiveness through Sustainable Design

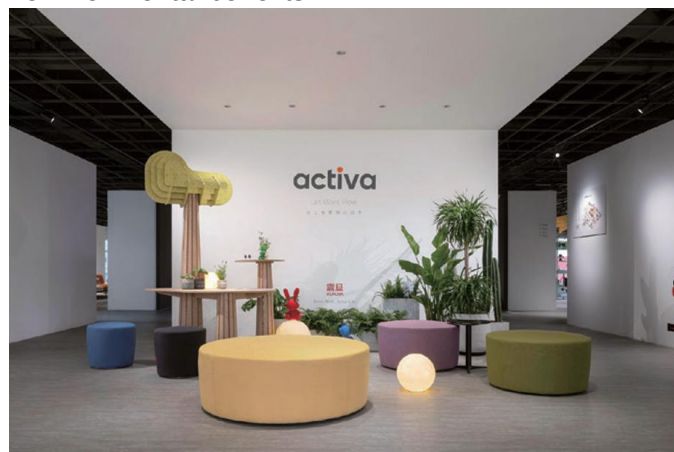
In August 2025, Aurora Furniture was invited to participate in the “2025 ESG Summit” organized by the Accounting Research and Development Foundation. Under the exhibition theme “Will Well — Design for Good,” Aurora showcased its achievements in advancing the circular economy and green transformation.



The “Healthy Office” exhibition area responds to WELL Building Standard requirements for light, air, and sound, presenting an integrated healthy-office solution.

## 1. Circular Business Model Innovation — Furniture as a Service (FaaS)

Aurora Furniture actively embraces the Cradle to Cradle (C2C) concept and, at the summit, presented an in-depth introduction to its Furniture as a Service (FaaS) business model for the first time. Through furniture leasing services and modular design, Aurora helps corporate customers shift from a traditional linear consumption model toward circular use. This not only substantially extends product life cycles, but also effectively reduces waste generated during office space configuration and improves resource efficiency. At the same time, the model reduces enterprises’ initial procurement costs, accommodates flexible configuration needs, and creates a flexible, low-carbon green consumption experience that delivers both economic and environmental benefits.



Aurora introduced the Aactiva Agile Office Solution, featuring highly flexible design to meet the needs of enterprises of different sizes and across different industries.

2. Green Material R&D and Applications

- Resource Recycling and Transformation — CoLink Box acoustic products made from recycled plastic bottles and the BAOBAB workstation made from 100% recycled coffee grounds demonstrate the extensive possibilities of turning waste into resources.
- Transformation toward New Quality Productive Forces — Aurora’s Nantong smart factory uses digital-intelligent management and water-based coating processes across the entire production line to reduce energy consumption and volatile organic compound (VOC) emissions, creating greener productivity.

3. Winner of the 2025 TCSA Circular Economy Leadership Award

In recognition of its outstanding performance in the circular economy, Aurora Furniture received the “2025 Taiwan Corporate Sustainability Awards (TCSA) — Circular Economy Leadership Award.” The honor recognizes its comprehensive value-chain management achievements spanning design and R&D, production and manufacturing, distribution and maintenance, and recovery and recycling, as Aurora continues to lead the office furniture industry toward the goal of net-zero carbon emissions.

Looking ahead, Aurora Furniture will continue to uphold its sustainable management philosophy and develop the Activa Agile Office Solution and green products to create healthier and more environmentally friendly workplaces for corporate customers, generating shared value for society and the environment.

4. Driving Smart Carbon Reduction — Enhancing Operational Efficiency through Data Management

Aurora Office Automation (OA) has cultivated the market for more than 60 years. In response to corporate needs for sustainability reporting, carbon emissions disclosure, and equipment management, Aurora launched its independently developed “ESG Green Report” and MagicShow digital management platform. Combined with the energy-efficient SHARP BP Series multifunction printers, these solutions help enterprises implement low-carbon management and smart operations through data-driven approaches.



Aurora Furniture received the “2025 Taiwan Corporate Sustainability Awards (TCSA) — Circular Economy Leadership Award.” General Manager You Yen-Lin of Aurora Furniture (right) accepted the award from TAISE Chairman Eugene Chien (left). Photo courtesy of TAISE.

On the software side, MagicShow is Aurora’s independently developed management platform. It integrates data across multiple devices and accounts and provides real-time reports, usage analysis, electricity consumption tracking, and carbon emissions tracking. It also extends the application of the ESG Green Report by generating key data required for sustainability reporting. Enterprises can monitor equipment usage and carbon footprints in real time, improve management efficiency, and use the data as a basis for formulating emissions reduction strategies. Visualization and ranking mechanisms can also be used to strengthen internal participation.



The lightweight version of Aurora MagicShow enables one-click installation and immediate report deployment, accurately captures employee printing behavior, and provides a simplified data-query interface.

On the hardware side, the SHARP BP Series incorporates energy-saving and environmentally conscious design to help reduce electricity consumption, ozone emissions, and waste generation,

thereby lowering environmental impacts. In terms of its business model, Aurora also promotes a circular economy model based on leasing instead of purchasing and refurbishes used machines as “Qi Xin” machines, implementing the 3R principles of Reduce, Reuse, and Recycle. By combining its independently developed software platform with energy-efficient equipment and circular business models, Aurora Office Automation provides comprehensive low-carbon office solutions that help enterprises progress from equipment management to operational carbon reduction while improving operating efficiency and sustainability performance.

5. Strengthening ESG Governance — Four Technologies Driving Sustainable Management

In response to global supply-chain and regulatory requirements for ESG and sustainable management, Aurora Office Automation Corp., an Aurora Group subsidiary, launched the “GBM Butler — Technology Solutions,” combining innovative technologies with concierge-style services to help enterprises achieve digital transformation and sustainability goals. Through these technology solutions, enterprises can strengthen digital management and talent identification while effectively tracking carbon emissions and resource use, enabling a smart, low-carbon, and secure sustainable management model. The solution encompasses four major technology applications:



Aurora Office Automation Corp. Technology Solutions Empower ESG Digital Transformation

| AI Technology                                                                                                                                                                                                         | BI Big Data                                                                                                                                                                                                                                                                                                                                                    | Carbon Inventory System                                                                                                                                                                                                                                                                                                     | MDR Cybersecurity Protection Team                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| AI-based personality analysis and remote interview functions help enterprises select suitable talent while reducing applicants' transportation and meeting requirements, thereby supporting carbon reduction efforts. | Data from multifunction printers are integrated into a “BI Carbon Management Report,” which displays electricity consumption, carbon emissions, and sheets saved through duplex printing in real time. This helps enterprises establish a general affairs command center, improve equipment management efficiency, and enhance carbon management transparency. | The system provides comprehensive carbon management services, from identifying emission sources and converting emission factors to statistical analysis. Carbon inventory reports and working papers can be generated with one click, facilitating third-party audits and improving corporate carbon management efficiency. | A team of human cybersecurity specialists provides 24-hour monitoring and threat blocking to safeguard enterprises' core data and information assets and reduce cybersecurity risks. |
|                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                      |

## Material Topic Management

To fulfill corporate social responsibility and align with international trends, the Company actively assesses and responds to environmental, social, and governance risks, addresses stakeholder needs, and ensures sustainable business operations and development. We primarily refer to sustainability issues identified in the GRI Standards and SASB Standards and apply the four principles of Inclusivity, Materiality, Responsiveness, and Impact under the AA1000 AccountAbility Principles (2018) to identify material topics. The topics are then prioritized in accordance with the requirements of the GRI Universal Standards 2021, with the impacts, management strategies, and practices for each material topic disclosed individually. The results are also used to calibrate our sustainable development objectives and strategies and strengthen the effectiveness of external communication.

The material topic identification process described above was completed in the previous year. A full identification exercise was not repeated this year

because the existing material topics remain appropriate. To ensure their continued effectiveness, the Company reviewed the existing material topics during the year under established management mechanisms. The review considered international sustainability trends, regulatory changes, stakeholder concerns, corporate operating strategies, and industry developments. Following the assessment, the existing material topics were determined to continue reflecting the Company’s principal impacts and key stakeholder concerns. Accordingly, the prior year’s identification results remain the basis for disclosure. Going forward, the Company will continue to review the appropriateness of material topics through stakeholder engagement and environmental scanning mechanisms and will repeat the material topic identification process when necessary.

### Material Topic Management Process

| 1                                                                                                                                                                                        | 2                                                                                                                                                                                                                                                                   | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 4                                                                                                                                                                                                    | 5                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Collection of Sustainability Issues                                                                                                                                                      | Stakeholder Engagement                                                                                                                                                                                                                                              | Assess Operational Impacts and Identify Material Topics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Validate Material Topics                                                                                                                                                                             | Confirm Material Topics                                                                                                  |
| Based on national policy trends and various international standards, ratings, and initiatives, 18 sustainability issues highly relevant to Aurora’s operating activities were collected. | <ul style="list-style-type: none"><li>A total of seven major stakeholder groups were identified.</li><li>Departments hold internal meetings from time to time to communicate stakeholder opinions and feedback and collect issues of stakeholder concern.</li></ul> | <ul style="list-style-type: none"><li>There were no changes to the Company’s operating activities.</li><li>A five-point Likert scale was used in the Stakeholder Concern Survey, with 320 valid responses collected.</li><li>35 senior executives from various departments were invited to complete the Sustainability Issue Materiality Assessment Questionnaire and assess the impacts of 18 key issues.</li><li>Results from the two questionnaires were analyzed and ranked. Eight material topics were identified in 2024 and continued to be used in 2025.</li></ul> | External consultants were engaged to jointly review and validate the appropriateness of the relevant procedures and criteria and to confirm the completeness and inclusivity of the material topics. | The eight material topics were resolved by the Sustainable Development Committee and reported to the Board of Directors. |

• Stakeholder Identification and Engagement

Based on the characteristics of its operating activities and industry attributes, the Company refers to the five principles of the AA1000 Stakeholder Engagement Standard (SES) 2015 to assess multiple dimensions of stakeholders’ relationship with Aurora, including dependency, responsibility, tension, influence, and diverse perspectives. Following review and confirmation, the Company continued to use the seven key stakeholder groups identified in the previous year: (1) employees, (2) investors, (3) government agencies, (4) customers, (5) suppliers/contractors, (6) communities/non-profit organizations, and (7) media.

To comprehensively understand the issues of concern to stakeholders, including issues that have actual or potential impacts on them, and to determine the degree of those impacts, the Company actively communicates with each stakeholder group in its day-to-day practices through diverse, two-way, and ongoing channels, while collecting and responding to stakeholder concerns.

Drawing on national policy trends and multiple international standards, including the SASB industry standards and TCFD climate-related financial disclosures; ratings such as the CDP Carbon Disclosure Project; and initiatives such as the United Nations Sustainable Development Goals (SDGs), United Nations Global Compact (UNGC), and Responsible Business Alliance (RBA) Code of Conduct, the Company focused on 18 sustainability issues highly relevant to its operations across economic, environmental, and social dimensions and designed a Stakeholder Concern Survey. Survey results were reported to the Convener of the Sustainable Development Committee, who is also the Company’s Chairman. Together with the Company’s development strategy, industry conditions, value-chain practices, and expert recommendations, the Company assessed the degree of impact of each issue on the economy, environment, and people, including human rights, and identified and prioritized the annual material topics. These topics form the core of the report’s disclosures and assist stakeholders in making effective assessments and decisions.

Aurora Stakeholder Engagement

| Stakeholder | Significance to Aurora                                                                                                                                                   | Engagement Method / Frequency                                                                                                                                                                                                          | Topics of Concern                                                                                                                                                                                                  | Key Concerns                                                                                                                                                                                                                                                       | Aurora’s Response / Engagement Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Relevant Sections                                                                                                                                                                                                                                                                                                    |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees   | Value employee welfare, create a lively and enjoyable environment for learning and growth, and strive to become an outstanding company that employees are happy to join. | <ul style="list-style-type: none"><li>Employee Welfare Committee</li><li>Internal website</li><li>Education and training (as planned)</li><li>Onboarding interviews and performance interviews with supervisors (as needed).</li></ul> | <ul style="list-style-type: none"><li>Ethical corporate management</li><li>Economic performance</li><li>Customer service</li><li>Talent attraction and retention</li><li>Occupational safety and health.</li></ul> | <ul style="list-style-type: none"><li>Compliance with government laws and regulations</li><li>Compensation and benefits</li><li>Career development and promotion opportunities</li><li>Work environment and culture</li><li>Workplace health and safety.</li></ul> | <ul style="list-style-type: none"><li>Establish systems consistent with human needs, laws and regulations, and the Company’s business philosophy; link performance appraisal with compensation and promotion to promptly recognize high-performing employees and create higher profits to share with employees. In 2025, 98% of employees received performance reviews.</li><li>Provide various training courses from time to time to strengthen professional skills; average training hours per employee were 16.36 hours in 2025.</li><li>Convene labor-management</li></ul> | 2-3 Ethical Corporate Management and Anti-Corruption<br>1-4 Economic Performance and Market Presence<br>3-5 Customer Experience and Service Quality<br>5-2 Compensation and Performance Management<br>5-3 Human Rights Policy and Labor Protection<br>5-5 Talent Development and Learning<br>5-6 Occupational Safety |

| Stakeholder         | Significance to Aurora                                                                                                                                                 | Engagement Method / Frequency                                                                                                                                                                                                            | Topics of Concern                                                                                                                                                                      | Key Concerns                                                                                                                                                                          | Aurora's Response / Engagement Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Relevant Sections                                                                                                                                                                                       |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                                                                                                                                                                        |                                                                                                                                                                                                                                          |                                                                                                                                                                                        |                                                                                                                                                                                       | meetings quarterly as required by law; four meetings were held in 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | and Health.                                                                                                                                                                                             |
| Investors           | Reward shareholders, strengthen shareholders' willingness to invest, and promote the Company's growth and development.                                                 | <ul style="list-style-type: none"> <li>Annual Report disclosure</li> <li>Investor Relations section of the corporate website (at any time)</li> <li>Annual General Meeting</li> <li>Online investor conference (twice a year)</li> </ul> | <ul style="list-style-type: none"> <li>Ethical corporate management</li> <li>Information security management</li> <li>Customer service</li> </ul>                                      | <ul style="list-style-type: none"> <li>Financial performance; profitability</li> <li>Growth prospects; corporate operations and governance</li> <li>Market competitiveness</li> </ul> | <ul style="list-style-type: none"> <li>Regularly disclose financial statements through the stock exchange website and the Annual Report, and review and analyze operating conditions and data.</li> <li>Hold shareholder meetings regularly to explain operating performance to investors and respond to issues of concern</li> </ul>                                                                                                                                                                                                                      | 2-3 Ethical Corporate Management and Anti-Corruption<br>2-6 Information Security and Personal Data Protection<br>3-5 Customer Experience and Service Quality                                            |
| Government Agencies | Paying taxes in accordance with law and complying with applicable laws and regulations form the foundation of Aurora's stable operations.                              | <ul style="list-style-type: none"> <li>Official correspondence (as needed)</li> <li>Participation in seminars (as needed)</li> <li>Participation in government awards (as needed)</li> </ul>                                             | <ul style="list-style-type: none"> <li>Waste management ; customer service</li> <li>Consumer health and safety</li> </ul>                                                              | <ul style="list-style-type: none"> <li>Regulatory compliance;</li> <li>Corporate governance.</li> </ul>                                                                               | <ul style="list-style-type: none"> <li>In 2025, the Company received zero corrective notices from competent authorities.</li> <li>Aurora participated in four seminars organized by government agencies in 2025</li> </ul>                                                                                                                                                                                                                                                                                                                                 | 4-6 Waste Management and Resource Circularity<br>3-5 Customer Experience and Service Quality<br>3-4 Product Quality and Responsibility                                                                  |
| Customers           | Be a customer-satisfaction-driven enterprise, earn customer trust via integrity and enthusiasm, emphasize quality and refined service, and create value for customers. | <ul style="list-style-type: none"> <li>Customer satisfaction questionnaires (as needed)</li> <li>Customer service hotline (as needed)</li> <li>Customer App platform (as needed)</li> <li>Corporate website (as needed)</li> </ul>       | <ul style="list-style-type: none"> <li>Ethical corporate management</li> <li>Information security management</li> <li>Customer service</li> <li>Consumer health and safety.</li> </ul> | <ul style="list-style-type: none"> <li>Customer service</li> <li>Product quality and safety</li> <li>Innovation activities.</li> </ul>                                                | <ul style="list-style-type: none"> <li>Resolve customer issues with enthusiasm and earn customer trust; 7,214 customer feedback responses were collected in 2025.</li> <li>Emphasize quality and refined service so customers can purchase and use products with confidence.</li> <li>Establish stringent product standards and service specifications; customer satisfaction reached 99.2% in 2025.</li> <li>Monthly publication notifications and management articles were pushed through the customer App, reaching nearly 50,000 customers.</li> </ul> | 2-3 Ethical Corporate Management and Anti-Corruption<br>2-6 Information Security and Personal Data Protection<br>3-5 Customer Experience and Service Quality<br>3-4 Product Quality and Responsibility. |

| Stakeholder                            | Significance to Aurora                                                                                                                                    | Engagement Method / Frequency                                                                                                                                                                                                                                     | Topics of Concern                                                                                                                                                                     | Key Concerns                                                                                                                                        | Aurora's Response / Engagement Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                | Relevant Sections                                                                                                                                                                                        |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Suppliers / Contractors                | Become Aurora's supplier partners and grow together.                                                                                                      | <ul style="list-style-type: none"> <li>Supplier selection (as needed)</li> <li>Procurement contracts (as needed)</li> <li>Supplier evaluation (annually)</li> </ul>                                                                                               | <ul style="list-style-type: none"> <li>Ethical corporate management</li> <li>Information security management</li> <li>Customer service</li> <li>Consumer health and safety</li> </ul> | <ul style="list-style-type: none"> <li>Supplier evaluation</li> <li>Environmental and social responsibility</li> <li>Risk management</li> </ul>     | <ul style="list-style-type: none"> <li>Control the use of raw materials, ensure the quality of products supplied, and build brand strength.</li> <li>In 2025, written audits of 156 suppliers were completed, achieving a 100% completion rate</li> </ul>                                                                                                                                                                                                                                 | 2-3 Ethical Corporate Management and Anti-Corruption<br>2-6 Information Security and Personal Data Protection<br>3-5 Customer Experience and Service Quality<br>3-4 Product Quality and Responsibility   |
| Communities / Non-Profit Organizations | Actively participate in charitable initiatives and provide assistance and support to groups across society, thereby strengthening positive social impact. | <ul style="list-style-type: none"> <li>Corporate website (at any time)</li> <li>Email (at any time)</li> <li>Charitable activities (as needed)</li> </ul>                                                                                                         | <ul style="list-style-type: none"> <li>Ethical corporate management</li> <li>Information security management</li> <li>Waste management</li> <li>Consumer health and safety</li> </ul> | <ul style="list-style-type: none"> <li>Social responsibility and sustainability</li> <li>Environmental protection</li> <li>Social impact</li> </ul> | <ul style="list-style-type: none"> <li>Participate in cultural and charitable initiatives to enrich social well-being.</li> <li>Encourage good deeds and establish long-term charitable mechanisms.</li> <li>In 2025, employees participated in charitable activities on 710 occasions</li> </ul>                                                                                                                                                                                         | 2-3 Ethical Corporate Management and Anti-Corruption<br>2-6 Information Security and Personal Data Protection<br>3-4 Product Quality and Responsibility<br>4-6 Waste Management and Resource Circularity |
| Media                                  | Proactively invite media interviews and establish long-term, positive, and mutually trusting relationships with the media.                                | <ul style="list-style-type: none"> <li>Corporate website (as needed)</li> <li>email (as needed)</li> <li>Instant messaging (as needed)</li> <li>Media interviews (as needed)</li> <li>Release of operating results and development updates (as needed)</li> </ul> | <ul style="list-style-type: none"> <li>Ethical corporate management</li> <li>Information security management</li> <li>Customer service</li> <li>Consumer health and safety</li> </ul> | <ul style="list-style-type: none"> <li>Financial performance</li> <li>Growth prospects</li> <li>Market competitive-ness</li> </ul>                  | <ul style="list-style-type: none"> <li>Aurora Monthly has a monthly circulation of approximately 85,000 copies and reaches more than one million beneficiaries annually with management knowledge.</li> <li>Media luncheons and interviews for the 60th anniversary generated exposure on platforms including Economic Daily News and Commercial Times.</li> <li>Aurora recorded 241 media exposures in 2025, maintaining media relations and strengthening external awareness</li> </ul> | 2-3 Ethical Corporate Management and Anti-Corruption<br>2-6 Information Security and Personal Data Protection<br>3-5 Customer Experience and Service Quality<br>3-4 Product Quality and Responsibility   |

## • Identification and Management of Material Topics

After stakeholder engagement is completed, Aurora proceeds to assess operational impacts and identify, review, and confirm material topics. Through the Sustainability Issue Materiality Assessment Questionnaire, the Company evaluates actual and potential positive and negative impacts that it causes or contributes to, using a standardized and quantitative internal assessment. The Stakeholder Concern Survey is used to assess the level of concern regarding sustainability issues. Based on these assessments, eight material topics are identified and prioritized for disclosure in this report, comprising one environmental topic, four social topics, and three economic/governance topics.

The Sustainable Development Committee and external consultants jointly discuss and review the appropriateness of the relevant processes and criteria. After confirming that no material topic has been omitted, the topics are resolved by the Sustainable Development Committee and reported to the Board of Directors, after which preparation of the Sustainability Report proceeds.



To ensure effective communication with a broad range of stakeholders through the Sustainability Report, Aurora has also established a Stakeholder Section on its corporate website and provides a dedicated contact channel at [IR@aurora.com.tw](mailto:IR@aurora.com.tw). Stakeholders may use this mailbox to raise questions, suggestions, or grievances concerning material topics or other report content.

The Company completed its material topic identification exercise in the previous year through stakeholder questionnaires and an internal materiality assessment, ranking issues according to their impact on operations and the degree of stakeholder concern. During preparation of this year's Sustainability Report, Aurora reviewed the continued appropriateness of the prior-year material topics under its established management mechanism.

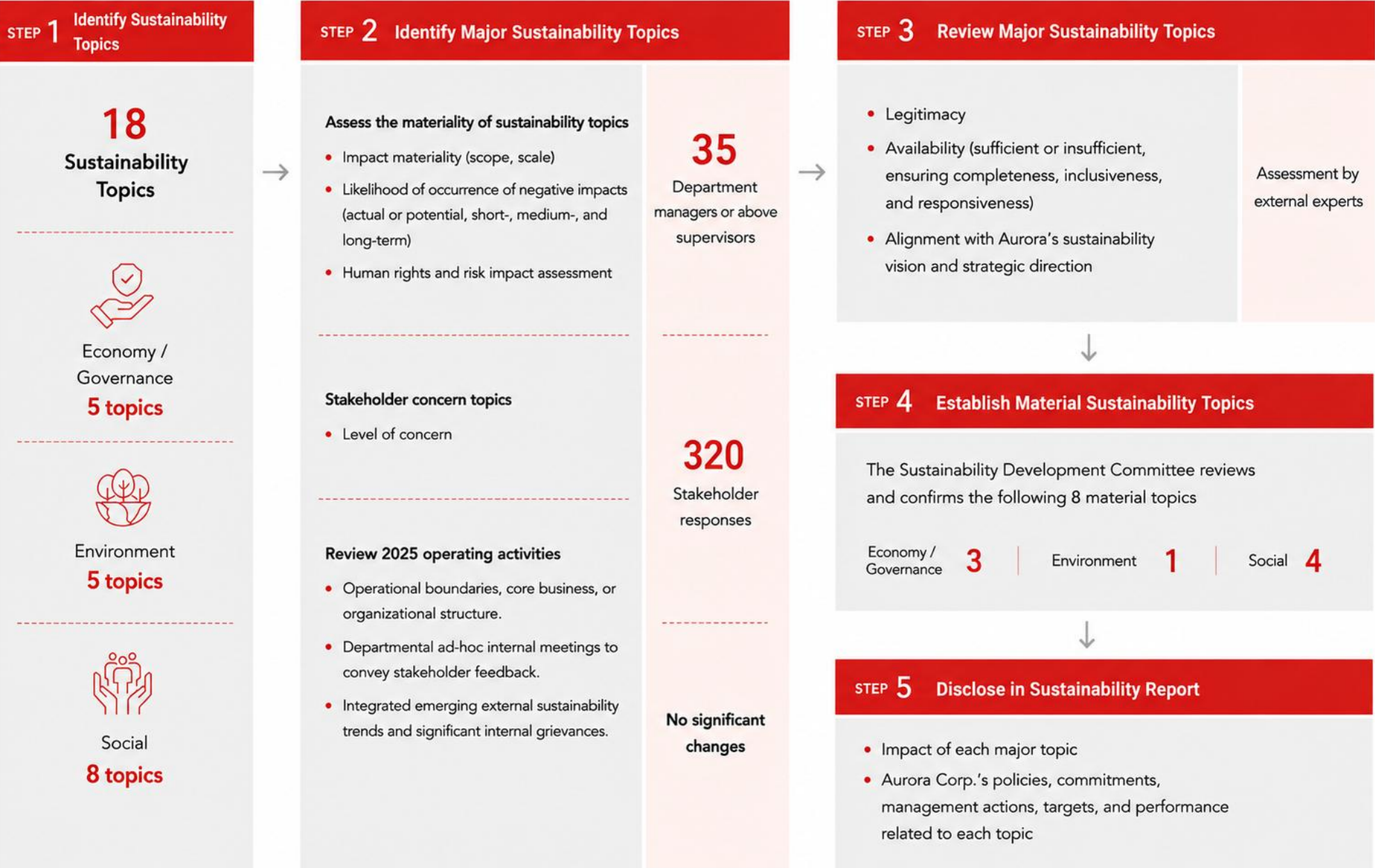
### Material Topic Review Criteria



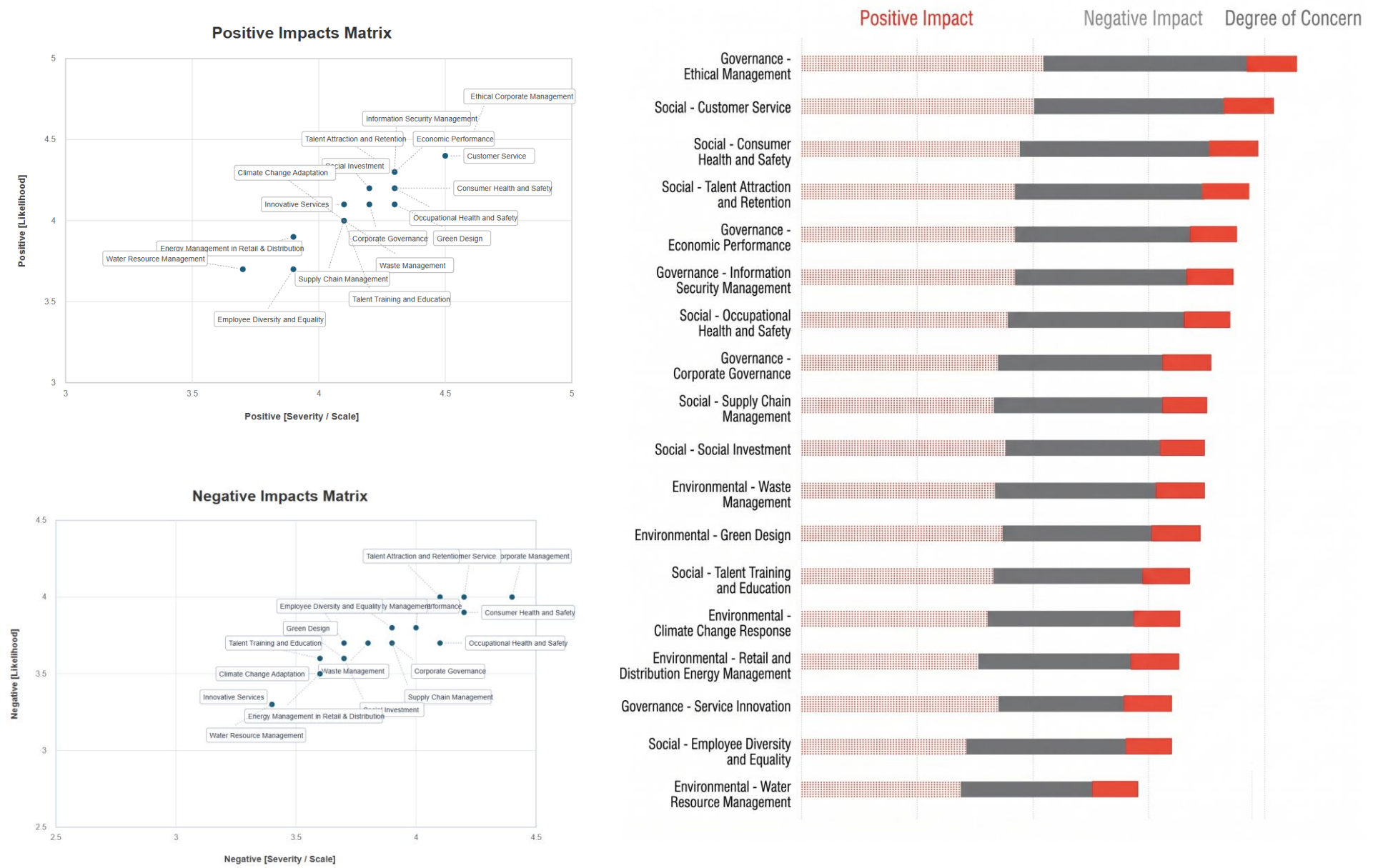
- Updates to international sustainability trends and standards
- Changes in relevant regulations, policies, and disclosure requirements
- Changes in issues of concern to stakeholders
- The Company's annual operating strategy and significant events
- Peer sustainability disclosure practices and industry development trends

Following an overall assessment, Aurora concluded that the existing material topics continue to adequately reflect the Company's principal economic, environmental, and social impacts and stakeholder concerns. The prior-year material topics are therefore retained as the basis for disclosure this year. Aurora will continue to track and disclose management approaches and performance indicators for each material topic. If material changes arise in the operating environment or stakeholder concerns, the Company will re-identify and reprioritize material topics in a timely manner to ensure that disclosures continue to meet stakeholder expectations and international standards.

Materiality Identification Process



Materiality Assessment



Changes in Material Topics (2024 vs. 2025)

| No. | 2024                            | 2025                            | Status/Nature of Change |
|-----|---------------------------------|---------------------------------|-------------------------|
| 1   | Ethical Corporate Management    | Ethical Corporate Management    | No Change               |
| 2   | Customer Service                | Customer Service                |                         |
| 3   | Consumer Health and Safety      | Consumer Health and Safety      |                         |
| 4   | Talent Attraction and Retention | Talent Attraction and Retention |                         |
| 5   | Economic Performance            | Economic Performance            |                         |
| 6   | Information Security Management | Information Security Management |                         |
| 7   | Occupational Health and Safety  | Occupational Health and Safety  |                         |
| 8   | Waste Management                | Waste Management                |                         |

## List of Material Topics

| No. | Material Topic (Aspect)                                                   | Significance & Importance to Aurora                                                                                                                                                                                                                                                                                                                                                              | Description of Positive & Negative Impacts and Management                                                                                                                                                                                                                                                                                                                                                                                                | Value Chain Impact             | Corresponding GRI                                                                    | Corresponding Chapter                                |
|-----|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------------|
| 1   | <b>Ethical Corporate Management</b><br><br><i>(Economic / Governance)</i> | Corporate integrity is the cornerstone of business. It is essential to enhance governance transparency and establish effective oversight. By implementing proper operational policies and management systems, the Company can elevate its governance capabilities, strengthen its legal foundation, and create a system of checks and balances, thereby enhancing overall organizational health. | <b>Positive Impact:</b> Adhering to ethical management builds public trust, maintains a strong corporate reputation, and minimizes operational risks.<br><b>Negative Impact:</b> Any unethical conduct would severely damage Aurora's goodwill, leading to a potential loss of customer trust and a negative impact on operations.                                                                                                                       | Aurora                         | GRI 205: Anti-corruption 2016                                                        | 2-3 Ethical Corporate Management and Anti-Corruption |
| 2   | <b>Customer Service</b><br><br><i>(Social)</i>                            | Customers are the lifeblood of a company's survival. Continuous outstanding operations allow us to attract new clients while retaining existing ones. Aurora continuously upgrades its professional capabilities and delivers exquisite services to fulfill customer trust and needs, aiming to expand services and create value for clients.                                                    | <b>Positive Impact:</b> Providing clients with premium products, services, and optimal solutions increases customer trust and stickiness, which is expected to strengthen Aurora's profitability and ignite a virtuous growth flywheel.<br><b>Negative Impact:</b> Failure to provide proactive and professional customer and after-sales services may cause customer distrust and lower satisfaction, undermining the Company's market competitiveness. | Aurora / Downstream            | Company-defined Material Topic                                                       | 3-5 Customer Experience and Service Quality          |
| 3   | <b>Consumer Health and Safety</b><br><br><i>(Social)</i>                  | Ensuring that products are completely safe and meet health standards is not only a basic corporate responsibility to consumers but also key to safeguarding brand reputation and market competitiveness. Strict quality control and compliance inspections reduce product risks, enhance customer trust, and further reinforce corporate image and market share.                                 | <b>Positive Impact:</b> Enhances consumer trust in the brand, elevates brand reputation, and subsequently attracts more loyal customers.<br><b>Negative Impact:</b> Failure to guarantee that products are safe and compliant with health standards could lead to compromised brand reputation, legal liabilities, financial losses, and a shrinking market share.                                                                                       | Upstream / Aurora / Downstream | GRI 416: Customer Health and Safety 2016<br><br>GRI 417: Marketing and Labeling 2016 | 3-4 Product Quality and Responsibility               |

| No. | Material Topic (Aspect)                                                      | Significance & Importance to Aurora                                                                                                                                                                                                                                                                                                                                                                                   | Description of Positive & Negative Impacts and Management                                                                                                                                                                                                                                                                                                                                                                                  | Value Chain Impact  | Corresponding GRI                                                                  | Corresponding Chapter                                 |
|-----|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------------------------------------------------------------|-------------------------------------------------------|
| 4   | <b>Talent Attraction and Retention</b><br><br><i>(Social)</i>                | Attracting top talent and reducing turnover is critical to sustaining competitiveness. A stable workforce improves operational efficiency and fosters professional knowledge and team synergy, driving better performance. By optimizing compensation, benefits, career development, and corporate culture, employees are encouraged to commit long-term, enhancing brand image and ensuring sustainable development. | <b>Positive Impact:</b> Boosting employee satisfaction enhances team cohesion and productivity while reducing turnover, securing workforce stability, and improving operational continuity and competitiveness.<br><b>Negative Impact:</b> High turnover leads to frequent personnel changes, forcing the enterprise to spend more time and resources on recruitment and training to fill vacancies, thereby driving up operational costs. | Aurora              | GRI 202: Market Presence 2016<br><br>GRI 405: Diversity and Equal Opportunity 2016 | 5-2 Compensation and Performance Evaluation System    |
| 5   | <b>Economic Performance</b><br><br><i>(Economic / Governance)</i>            | Aurora is committed not only to pursuing financial performance but also to actively creating employment opportunities, delivering premium goods and services, improving living standards, and maximizing value to enhance corporate competitiveness.                                                                                                                                                                  | <b>Positive Impact:</b> Strong performance ensures stable operations, elevates product quality and R&D capacity, and creates more jobs, thereby generating long-term value for all of Aurora's stakeholders.<br><b>Negative Impact:</b> Failure to actively grasp market trends and establish a solid financial structure will increase risks, lower profitability, and fall short of stakeholders' rights, interests, and expectations.   | Aurora              | GRI 201: Economic Performance 2016                                                 | 1-4 Economic Performance and Market Layout            |
| 6   | <b>Information Security Management</b><br><br><i>(Economic / Governance)</i> | Managing risks regarding data theft, tampering, and loss of customer privacy is critical. We protect information from unauthorized access or disclosure, ensuring that no improper modification or destruction occurs at any stage.                                                                                                                                                                                   | <b>Positive Impact:</b> Sound information security management protects the personal data of colleagues and business partners, earning their trust and bolstering Aurora's corporate reputation.<br><b>Negative Impact:</b> Without a comprehensive information security management system, the enterprise faces cybersecurity threats, increasing the risk of compromising corporate, employee, and customer data.                         | Aurora / Downstream | GRI 418: Customer Privacy 2016                                                     | 2-6 Information Security and Personal Data Protection |

| No. | Material Topic (Aspect)                                      | Significance & Importance to Aurora                                                                                                                                                                                                                                                                           | Description of Positive & Negative Impacts and Management                                                                                                                                                                                                                                                                                                                                                                             | Value Chain Impact             | Corresponding GRI                            | Corresponding Chapter                         |
|-----|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------------------|-----------------------------------------------|
| 7   | <b>Occupational Health and Safety</b><br><br><i>(Social)</i> | Ensuring a safe and healthy working environment increases employee satisfaction and productivity, mitigates occupational risks, strengthens trust in the enterprise, and raises talent retention rates, ensuring Aurora's steady development.                                                                 | <b>Positive Impact:</b> Robust safety management measures and regular risk assessments reduce workplace injuries, ensuring employees work in a secure environment.<br><b>Negative Impact:</b> Insufficient workplace safety measures may lead to occupational diseases or industrial accidents, harming employees' physical and mental well-being, lowering work efficiency, and increasing corporate medical and compensation costs. | Upstream / Aurora / Downstream | GRI 403: Occupational Health and Safety 2018 | 5-6 Occupational Safety and Health            |
| 8   | <b>Waste Management</b><br><br><i>(Environmental)</i>        | Facing limited resources and rapid economic development, corporations must place greater emphasis on the environmental impacts of their operations. Aurora is dedicated to reducing waste generated during operations, executing waste recycling and disposal, and minimizing negative environmental impacts. | <b>Positive Impact:</b> Continuously focusing on increasing the proportion of renewable materials used in the manufacturing process and minimizing waste generation enhances positive environmental impacts.<br><b>Negative Impact:</b> Failure to establish proper recycling and disposal mechanisms may increase external environmental costs after products are consumed.                                                          | Upstream / Aurora / Downstream | GRI 306: Waste 2020                          | 4-6 Waste Management and Resource Circulation |

# 1

## CHAPTER 1

# Sustainability Strategy and Corporate Value



1-1 Company Overview and Core Values

1-2 Sustainability Governance and Development Strategy

1-3 Smart Office and Innovative Services

1-4 Economic Performance and Market Presence

1-5 Industry Collaboration and Sustainability Initiatives



## 1-1 Company Overview and Core Values

Aurora Corporation (stock code: 2373) was founded in 1965 and is headquartered in Taipei. As a listed company in Taiwan, Aurora is committed to creating efficient, comfortable, and sustainable office environments. Guided by its long-term vision, “Better Work, Better Life,” the Company provides office automation equipment, office furniture, communication products, 3D technology equipment, and integrated office cloud services in Taiwan and Mainland China through direct and distribution channels. Aurora is dedicated to building smart, high-efficiency, and environmentally sustainable workplaces and to exceeding customer expectations through refined services and innovative solutions, thereby strengthening customer trust and long-term partnerships. Revenue for 2025 was approximately NT\$10.7 billion, reflecting Aurora’s stable position in the office solutions market.

### Customer-Centric: Creating a Better Office Life

Aurora’s core businesses span office automation equipment and hardware/software integration, systematic office furniture and space planning, 3D printing and scanning applications, and enterprise cloud digitalization services. Based on customer needs, the Company provides comprehensive solutions ranging from product sales and equipment leasing to system implementation and after-sales maintenance, emphasizing value creation through innovative technology and refined services. Aurora has more than 1,000 direct and distribution locations across Taiwan and Mainland China, enabling rapid response to market and customer needs.

### Integrating the Value Chain and Partnership Network to Achieve Sustainability Excellence

Aurora’s principal business is the distribution of products and provision of office-space solutions. Its four core business areas are:

1. Office Equipment — Distribution of multifunction printers, printers, fax machines, and other equipment; sale of Aurora-branded office electronics; document integration planning; and outsourced information security services.
2. Office Furniture — Sale of systematic office desks and chairs, filing cabinets, and partitions, together with space planning, relocation, installation, and maintenance services.
3. 3D Products — Distribution of internationally recognized 3D scanning and printing equipment, together with R&D and services for industry-specific solutions.
4. Office Cloud Services — Cloud HR systems, AI interviews, facial recognition, ERP, CRM, and other services that support enterprise digital transformation.

Aurora serves a broad market, primarily in Taiwan and Mainland China. Customers include enterprises, government agencies, schools, semi-finished-product manufacturers, and general consumers. Upstream, office equipment relies on original manufacturers, with long-term OEM and distribution relationships with international brands; office furniture mainly uses steel plate and is sourced from multiple domestic suppliers; and the 3D business distributes hardware and software from globally recognized brands. Midstream, Aurora integrates manufacturing and assembly of its own-brand furniture with brand manufacturers, agents, distributors, and system integrators. Downstream customers include enterprises, government agencies, schools, and consumers.

Aurora also expands the Group’s service scope through investments in directly and indirectly controlled businesses. By integrating diverse products, equipment, and service resources across the Group, the Company is progressively transforming from a traditional product-sales model toward a knowledge-based, consultative, integrated-solutions service model, strengthening its business ecosystem and long-term customer value.



Mount Emei in Sichuan features a stone monument inscribed “Aurora No. 1.” “Aurora No. 1” represents the shared goal pursued by Aurora employees.

## Aurora Corp. at a Glance

**Establishment Date** July 19, 1963 (ROC Year 52)

**Headquarters** Aurora International Building  
No. 2, Sec. 5, Xinyi Rd.,  
Xinyi Dist., Taipei City

**Total Employees** (Note 1) **918** people

**Paid-in Capital** NT\$ 2,362,025,180

**Main Products** MFPs / Related Supplies and  
Maintenance Services /  
Office Furniture

**Net Sales** (Note 2) NT\$ 10,729,924 thousand

**Note 1:** The total number of employees is calculated based on  
Aurora Corp.'s headcount.

**Note 2:** Net sales amount represents the consolidated revenue  
of Aurora Corp. for year 2025.



### Aurora Corporation Global Operational Locations

| Operational Location      | Address                                                    | Telephone        |
|---------------------------|------------------------------------------------------------|------------------|
| Headquarters              | 15F., No. 2, Sec. 5, Xinyi Rd., Xinyi Dist., Taipei City   | +886-2-2345-8088 |
| Office Equipment Division | 15F., No. 2, Sec. 5, Xinyi Rd., Xinyi Dist., Taipei City   | +886-2-2345-8008 |
| Office Furniture Division | 10F., No. 156, Jiankang Rd., Songshan Dist., Taipei City   | +886-2-5581-8588 |
| Furniture Factory         | o. 13, You 7th Rd., Rinan Vil., Dajia Dist., Taichung City | +886-4-2681-5990 |
| Cloud Services Division   | 3F., No. 2, Sec. 5, Xinyi Rd., Xinyi Dist., Taipei City    | +886-2-2345-8066 |

### Subsidiary Information

| Subsidiary                                         | Address                                                            | Telephone        |
|----------------------------------------------------|--------------------------------------------------------------------|------------------|
| Aurora (Bermuda) Investment Co., Ltd.              | Bermuda Islands                                                    | -                |
| Aurora Office Automation Corp.                     | 3F., No. 2, Sec. 5, Xinyi Rd., Xinyi Dist., Taipei City            | +886-2-2345-8018 |
| General Integration Technology Co., Ltd            | No. 343, Chongqing Rd., Xituan Dist., Taichung City                | +886-4-2311-9800 |
| Konica Minolta Business Solutions Taiwan Co., Ltd. | 14F., No. 69, Sec. 2, Guangfu Rd., Sanchong Dist., New Taipei City | +886-2-2995-0066 |
| Ever Young Biodimension Corporation                | No. 343, Chongqing Rd., Xituan Dist., Taichung City                | +886-4-2296-2688 |

## Aurora Product Sales and Market Overview for the Past Three Years

| Main Product Category                       | Target Markets              | 2023           |                    |             | 2024           |                    |             | 2025           |                    |             |
|---------------------------------------------|-----------------------------|----------------|--------------------|-------------|----------------|--------------------|-------------|----------------|--------------------|-------------|
|                                             |                             | Sales Vol.     | Revenue (1,000NTD) | Share       | Sales Vol.     | Revenue (1,000NTD) | Share       | Sales Vol.     | Revenue (1,000NTD) | Share       |
| <b>Multi-function Peripherals (MFPs)</b>    | Taiwan, Mainland China,     | 38,471         | 2,513,917          | 22%         | 32,187         | 2,263,982          | 20%         | 29,345         | 2,054,473          | 19%         |
| <b>Office Machines / Printers</b>           | Taiwan, Mainland China, USA | 181,500        | 1,239,757          | 11%         | 172,919        | 1,359,480          | 12%         | 157,325        | 1,178,498          | 11%         |
| <b>Peripherals &amp; Technical Services</b> | Taiwan, Mainland China,     | -              | 3,150,271          | 27%         | -              | 3,166,114          | 28%         | -              | 3,057,653          | 29%         |
| <b>Office Furniture</b>                     | Taiwan, Mainland China, USA | -              | 4,629,387          | 40%         | -              | 4,503,170          | 40%         | -              | 4,439,300          | 41%         |
| <b>Total</b>                                |                             | <b>219,971</b> | <b>11,533,332</b>  | <b>100%</b> | <b>205,106</b> | <b>11,292,746</b>  | <b>100%</b> | <b>186,670</b> | <b>10,729,924</b>  | <b>100%</b> |

Notes and Explanations regarding the Absence of Sales Volume Statistics for Peripherals, Technical Services, and Office Furniture:

1. Peripherals & Technical Services: Technical service revenue is primarily derived from pay-per-page (click-charge) billing and general maintenance service fees. The sheer volume of printed pages makes individual volume counting impractical, and service fees represent technical maintenance charges, making quantity statistics difficult to compile. Furthermore, "Peripherals" includes various components, parts, and consumable materials related to service maintenance, making detailed categorization and quantity tracking highly challenging due to the wide variety of items.
2. Office Furniture: The primary sales model focuses on providing turnkey workspace solutions, which integrate spatial planning, product configuration, logistics, installation, and after-sales maintenance. Since each bespoke corporate solution possesses a low level of homogeneity, it is inherently difficult to break down and quantify into individual sales volumes.
3. Net Sales Disclosures: The net sales for the fiscal years 2023, 2024, and 2025 were NTD 11,533,332 thousand, NTD 11,292,746 thousand, and NTD 10,729,924 thousand, respectively. For detailed information, please refer to Note 24 (Revenue) in the Consolidated Financial Reports for 2023, 2024, and 2025.

## 1-2 Sustainability Governance and Development Strategy

Aurora closely integrates ESG (environmental, social, and corporate governance) principles with its business philosophy to form shared core values and objectives oriented toward sustainable development and sustainable management. In environmental sustainability, the Company focuses on resource conservation, energy saving and carbon reduction, environmental protection, and green procurement. In social responsibility, it promotes fairness and diversity, employee health and well-being, learning and growth, and career development, while encouraging charitable action and social participation. In corporate governance, Aurora strengthens regulatory compliance and ethical corporate management, implements internal controls, and enhances governance capabilities.

### Embedding Sustainability Governance at the Core and Creating Shared Prosperity

Aurora established a dedicated Sustainability Committee in 2022. In November 2025, it was elevated to a Board-level functional committee and renamed the Sustainable Development Committee. Sustainability is incorporated into the core of operational decision-making. Through the ESG framework, Aurora comprehensively reviews management processes and develops dedicated sustainability strategies to achieve corporate social responsibility and sustainable management objectives.

Guided by the philosophy of “Customer Satisfaction, Employee Fulfillment, Giving Back to Society, and Pursuing Sustainable Management” and the vision “Better Work, Better Life,” Aurora has developed a sustainability strategy centered on “Smart, Efficient, Healthy, and Eco-Friendly” workplaces. ESG is integrated into the business model and management practices to create greater value for shareholders, customers, employees, and society and to generate positive impact.

### Leading Smart, Low-Carbon Offices and Promoting Reading for Social Good

With more than 60 years of history, the Aurora Group continues to provide customers with office equipment and solutions that are smart and efficient,

energy-saving and low-carbon, and environmentally sustainable, with the aim of becoming a leader in the office market.

Aurora Monthly, the Company’s corporate publication, was first issued on July 1, 1971. Aurora invests more than NT\$3 million annually in the publication, which is issued on the first day of every month and has been published continuously for more than 50 years. With a public-interest mission and in support of government

reading-promotion policies, both print and electronic editions are provided free of charge to the public. Current monthly circulation is approximately 85,000 copies, reaching more than one million beneficiaries annually. The Company continues to streamline print circulation in line with its environmental philosophy.



## Implementing ESG means putting the “Aurora Management Philosophy” into action!



## 1-3 Smart Office and Innovative Services

With professional expertise and innovative R&D at its core, Aurora is committed to becoming the best partner for customers' business development. We develop a deep understanding of customer needs and work closely with customers to optimize workflows and improve efficiency. Aurora also actively promotes collaborative innovation, working with customers and industry partners to jointly develop innovative materials and solutions tailored to specific needs.

From strengthening product performance and durability, achieving breakthroughs in aesthetic design, and improving production efficiency to reducing environmental impacts, Aurora not only provides high-quality products and services but also demonstrates its commitment to sustainable development. By meeting customer needs and improving productivity, Aurora co-creates a better future with customers and realizes its vision of "Better Work, Better Life."

Aurora continues to invest in R&D to support corporate innovation. In response to adjustments in cost management and resource allocation, R&D

intensity has shown a downward trend. R&D expenditure decreased from NT\$267,643 thousand in 2023 to NT\$220,122 thousand in 2025, while R&D expenditure as a percentage of revenue declined from 2.32% to 2.05%. In terms of patents, no new patents were obtained in Taiwan during the past three years, while new patents obtained in Mainland China declined from 94 in 2023 to 54 in 2025. Cumulative patents nevertheless continued to grow steadily: Taiwan remained at seven patents, while Mainland China increased from 437 to 502 patents. Total approved patents in Taiwan and Mainland China increased from 444 to 509.

Overall, the Company's investment in innovation resources and output of new patents have declined, while its existing technology and patent assets continue to grow steadily. Aurora will continue optimizing the allocation of R&D resources and strengthening the linkage between patent strategy and core businesses to maintain long-term competitiveness.

### Aurora's Five Core Advantages of Innovative Solutions



| Aurora's R&D Investment Profiles over the Past 3 Years |         |         |         |
|--------------------------------------------------------|---------|---------|---------|
| Unit: NTD in Thousands / %                             |         |         |         |
| Year                                                   | 2023    | 2024    | 2025    |
| R&D Investment Amount                                  | 267,643 | 255,969 | 220,122 |
| Percentage of Revenue (%)                              | 2.32%   | 2.27%   | 2.05%   |
| Year-on-Year (YoY) Growth Rate                         | -2.29%  | -4.36%  | -14%    |

| Aurora's Patent Acquisition Profiles over the Past 3 Years                                  |      |      |      |
|---------------------------------------------------------------------------------------------|------|------|------|
| Unit: Cases                                                                                 |      |      |      |
| Year                                                                                        | 2023 | 2024 | 2025 |
| Newly Granted Patents (Taiwan)                                                              | 0    | 0    | 0    |
| Newly Granted Patents (Mainland China)                                                      | 94   | 83   | 54   |
| Accumulated Patents Held (Taiwan)                                                           | 7    | 7    | 7    |
| Accumulated Patents Held (Mainland China)                                                   | 437  | 466  | 502  |
| Total Accumulated Approved Patents (Taiwan + Mainland China)                                | 444  | 473  | 509  |
| Note: Patent acquisition region refers to the jurisdiction of the applying corporate entity |      |      |      |

## 1-4 Economic Performance and Market Presence

### Management Approach and Evaluation for Aurora's 2025 Material Topic: Economic Performance

| Material Topic                                                                                                                                                                                                                                                                                         | Policy/Commitment                                                                                                                                                                                                                                                                                                                                                      | Indicators and Targets                                                                                                                                                                                                        | Effectiveness Tracking & Evaluation Mechanism                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Economic Performance</b>                                                                                                                                                                                                                                                                            | <b>Policy</b>                                                                                                                                                                                                                                                                                                                                                          | <b>Short-term target (1 year)</b>                                                                                                                                                                                             | Align financial management and strategy execution policies effectively with the Company's operating policies. Optimize resource allocation according to strategic and operational needs across seven dimensions: capital planning, platform enhancement, strengthened internal controls, talent development, shareholder services, financial and tax management, and enhanced corporate governance. |
|                                                                                                                                                                                                                                                                                                        | <ol style="list-style-type: none"> <li>1. Fast closing and real-time analysis</li> <li>2. Proper allocation of financial resources</li> <li>3. More stringent financial standards</li> <li>4. Sound credit reputation</li> <li>5. Stable dividend policy</li> </ol>                                                                                                    | Enhance the financial platform, ensure a sound internal control environment and appropriate control points, and jointly develop improvements while providing guidance and education on internal control concepts and methods. |                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Corresponding GRI Standards</b>                                                                                                                                                                                                                                                                     | <b>Commitment</b>                                                                                                                                                                                                                                                                                                                                                      | <b>Medium-term target (3–5 years)</b>                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                     |
| GRI 201-1<br>Direct economic value generated and distributed<br>GRI 201-2<br>Financial implications and other risks and opportunities due to climate change;<br>GRI 201-3<br>Defined benefit plan obligations and other retirement plans<br>GRI 201-4<br>Financial assistance received from government | To safeguard the rights and interests of shareholders and other stakeholders, Aurora complies with applicable laws and regulations, establishes comprehensive and sound financial systems, and ensures the openness and transparency of financial information, thereby strengthening corporate governance capabilities and fulfilling corporate social responsibility. | <b>Long-term target (more than 5 years)</b><br><br>Create stable long-term operating performance and enhance corporate value, sharing operating results with shareholders and employees.                                      |                                                                                                                                                                                                                                                                                                                                                                                                     |

## Management Approach and Evaluation for Aurora's 2025 Material Topic: Economic Performance

| Material Topic                                                                                                                                                                                                                                                                                        | 2025 Actions and Specific Results                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Economic Performance</b>                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>2025 consolidated revenue was NT\$10,729,924,365; net income after tax was NT\$871,124,700; and earnings per share reached NT\$3.87.</li> <li>In 2025, U.S. tariff policies and geopolitical conflicts reshaped global trade and supply chains, creating severe challenges across industries and affecting corporate investment. The AI boom drove strong growth in the technology sector, benefiting Taiwan's overall economy, while traditional industries remained cautious. In Mainland China, difficulties in the real estate market and weak domestic investment persisted, and the continued economic downturn affected Aurora's Mainland China operations and overall operating performance. Nevertheless, Aurora continued to capture opportunities arising from digital and sustainability transformation, strengthen its core businesses, restructure operations, reduce costs, improve efficiency, and mitigate external shocks.</li> <li>Aurora effectively implemented financial management through the three lines of defense in internal control, enabling effective information feedback and fraud prevention and supporting the Company's long-term, stable development.</li> </ul> | <ul style="list-style-type: none"> <li>To improve overall operating performance, Aurora implements a responsibility-center system that encourages employees to leverage their strengths and professional capabilities, promptly recognizes high-performing employees, aligns employee achievement with corporate growth, and enables capable employees to see their future and realize their aspirations.</li> <li>Aurora continues to establish a sound tax management system and tax governance culture, cooperates with tax authority audits, and maintains a dedicated section on its website to respond to stakeholder concerns. Its governance approach emphasizes legal compliance, information transparency, commercial substance, good-faith communication, and risk management to prevent inadequate governance and unethical conduct from adversely affecting operations.</li> </ul> |
| <b>Corresponding GRI Standards</b>                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| GRI 201-1<br>Direct economic value generated and distributed<br>GRI 201-2<br>Financial implications and other risks and opportunities due to climate change<br>GRI 201-3<br>Defined benefit plan obligations and other retirement plans<br>GRI 201-4<br>Financial assistance received from government |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

### 1-4-1 Annual Operating Performance

Global economic growth remained weak amid trade frictions, inflation, monetary policy changes, and geopolitical developments. Aurora will continue to respond prudently. The Company focuses on the office-life sector, optimizes processes, reduces costs, and integrates ESG principles into products and solutions to help customers advance digitalization and low-carbon transformation. Taiwan operations grew steadily, while Mainland

China operations remained stable. The OA business uses the "Aurora Secure Printing" solution to integrate hardware and software sales, expand new customers, and consolidate existing customer relationships. The furniture business strengthens brand and product competitiveness and pursues landmark large-scale projects through cross-functional project teams to increase market share.

Facing U.S.–China tariffs and market uncertainty, Aurora relies on product differentiation and a dual-base footprint to adjust its supply chain, reduce costs, and respond flexibly to market changes. The Company continues to develop procurement opportunities with state-owned enterprises and large private enterprises in Mainland China, introducing high environmental standards, intelligent production, and green factory certification. It also publicly issues its Sustainability Report to reinforce competitiveness through sustainability performance. Since 1984, Aurora has incorporated

sustainability concepts into its operating strategy. In recent years, the Company has combined AI with smart-office solutions and adopted a strategy of “software-led hardware integration and diversified deployment,” integrating software, hardware, and design aesthetics to lead the upgrading of the office industry across Taiwan and Mainland China. In 2025, consolidated revenue was NT\$10,729,924 thousand, net income after tax was NT\$871,125 thousand, and earnings per share were NT\$3.87.

## Aurora — Condensed Consolidated Statements of Comprehensive Income for the Past Three Years

| Item                                                      | Unit          | 2023        | 2024        | 2025        |
|-----------------------------------------------------------|---------------|-------------|-------------|-------------|
| Operating revenue                                         | NT\$ thousand | 11,533,332  | 11,292,746  | 10,729,924  |
| Operating costs                                           | NT\$ thousand | 6,055,640   | 6,120,500   | 5,700,722   |
| Employee salaries and benefits                            | NT\$ thousand | 2,453,529   | 2,491,222   | 2,486,852   |
| Gross profit                                              | NT\$ thousand | 5,331,864   | 5,022,011   | 4,871,895   |
| Operating expenses                                        | NT\$ thousand | 2,004,383   | 1,866,430   | 1,683,903   |
| Operating profit                                          | NT\$ thousand | 1,031,535   | 823,799     | 862,405     |
| Non-operating income and expenses                         | NT\$ thousand | 450,969     | 438,292     | 277,634     |
| Profit before income tax                                  | NT\$ thousand | 1,482,504   | 1,262,091   | 1,140,039   |
| Income tax expense                                        | NT\$ thousand | 308,215     | 243,376     | 206,883     |
| Net income                                                | NT\$ thousand | 1,174,289   | 1,018,715   | 933,156     |
| Other comprehensive income (loss), net of tax             | NT\$ thousand | (181,836)   | 143,442     | (93,226)    |
| Total comprehensive income                                | NT\$ thousand | 992,453     | 1,162,157   | 839,930     |
| Net income attributable to owners of the parent           | NT\$ thousand | 1,091,507   | 958,645     | 871,125     |
| Comprehensive income attributable to owners of the parent | NT\$ thousand | 928,528     | 1,068,473   | 776,676     |
| Earnings per share                                        | NT\$          | 4.86        | 4.26        | 3.87        |
| Cash dividends                                            | NT\$          | 968,430,324 | 873,949,317 | 873,949,317 |

Note: Cash dividends are presented based on the year in which the earnings were generated.

## Direct Economic Value Generated and Distributed

Unit: NT\$ thousand.

| Category                        | Item                             | 2023       | 2024       | 2025       |
|---------------------------------|----------------------------------|------------|------------|------------|
| Direct economic value generated | Operating revenue                | 11,533,332 | 11,292,746 | 10,729,924 |
|                                 | Non-operating income             | 450,969    | 438,292    | 277,634    |
| Economic value distributed      | Operating costs                  | 6,055,640  | 6,120,500  | 5,700,722  |
|                                 | Employee salaries and benefits   | 2,453,529  | 2,491,222  | 2,486,852  |
|                                 | Payments to providers of capital | 1,904,104  | 1,763,756  | 1,475,533  |
|                                 | Payments to government           | 815,967    | 658,594    | 671,294    |
|                                 | Community investment             | 570        | 539        | 521        |
| Economic value retained         |                                  | 754,491    | 696,427    | 672,636    |

Note: Economic value retained = direct economic value generated – economic value distributed.

## 1-4-2 Financial Assistance Received from Government

In 2025, Aurora received NT\$903.04 thousand in financial assistance from local governments.

| Region         | Assistance Item                                                                            | Amount (NT\$ thousand) |
|----------------|--------------------------------------------------------------------------------------------|------------------------|
| Taiwan         | Ministry of Finance — commodity tax refund subsidy for energy-saving products              | 220.259                |
| Taiwan         | Occupational Safety and Health Administration, Ministry of Labor — on-site service subsidy | 94.114                 |
| Taiwan         | Ministry of Labor — paternity leave subsidy                                                | 8.621                  |
| Mainland China | Nantong High-tech Industrial Development Zone — industrial support fund subsidy            | 580.046                |

Note: The exchange rate was calculated using the 2025 annual average cumulative RMB exchange rate of 4.3287.

## 1-5 Industry Collaboration and Sustainability Initiatives

- Industry Association Memberships

Industry associations and initiative organizations in which Aurora has significant participation:

| No. | Organization                                                     | Strategic Significance                                                                                                                                                                                                                                                        | Membership     |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1   | New Taipei City Metal Furniture Commercial Association           | Understand domestic and international trends and market conditions for office furniture products to support the formulation and execution of Aurora's business development strategies.                                                                                        | General member |
| 2   | Taipei Office Machine Commercial Association                     | Understand domestic and international development trends and market conditions for office machinery products to support the formulation and execution of Aurora's business development strategies.                                                                            | General member |
| 3   | Taipei Importers and Exporters Association                       | Understand domestic and international import/export policies and regulations to support the formulation and execution of related business strategies.                                                                                                                         | General member |
| 4   | San San Enterprise Exchange Association of the Republic of China | Gain broad insight into domestic and international political and economic conditions and policies to support the formulation and implementation of Aurora's business development strategies; engage extensively with member companies and share Aurora's business philosophy. | General member |

# 2

## CHAPTER 2

# Corporate Governance and Risk Management

2-1 Corporate Governance Structure

2-2 Functional Committees and Operational Effectiveness

2-3 Integrity Management and Anti-Corruption

2-4 Regulatory Compliance and Internal Control System

2-5 Enterprise Risk Management

2-6 Information Security and Personal Data Protection



## 2-1 Corporate Governance Structure

### 2-1-1 Policy Commitments

Aurora recognizes the importance of corporate governance and transparent organizational disclosure, with clearly defined institutional and individual authorities and responsibilities at the core. Through comprehensive oversight and checks-and-balances mechanisms, the Company establishes a clear and reasonable allocation of rights and responsibilities among shareholders, the management team, and stakeholders, ensuring that stakeholder interests are fully considered and protected. Aurora maintains effective communication with internal and external stakeholders through email, dedicated meetings, the corporate website and internal systems, contractual provisions, and other channels to ensure that policy commitments are understood and observed.

Aurora publicly discloses the establishment and composition of its highest governance body and ensures that the governance team implements Aurora's business purpose in all decisions across economic, environmental, and social dimensions, thereby advancing comprehensive sustainable development. To demonstrate its commitment to sustainable management, Aurora has formulated and implemented the Sustainable Development Best Practice Principles, integrating core ESG values into daily operations, including economic governance, human rights, and environmental conservation.

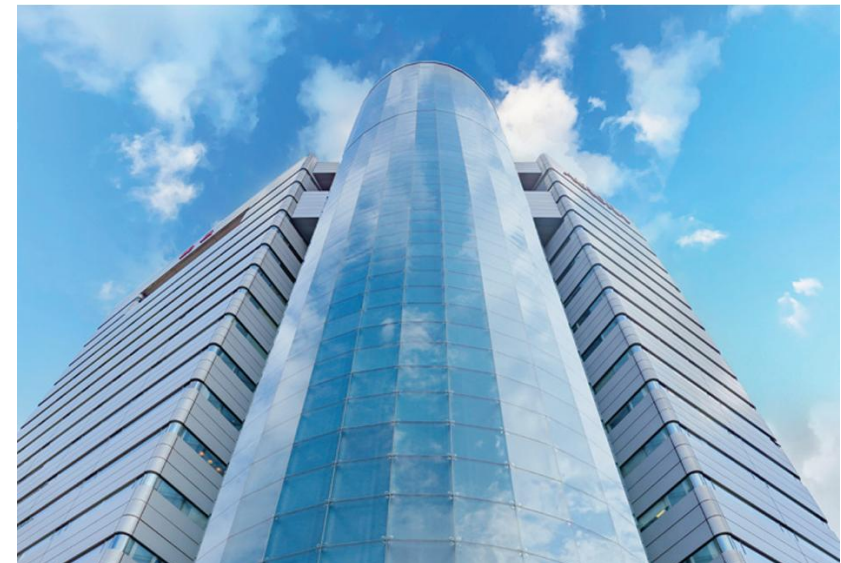
The following principles have been formally incorporated into Company policies, approved by the Board of Directors, and apply throughout the Company:

- ✓ **Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies**
- ✓ **Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies**
- ✓ **Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies**

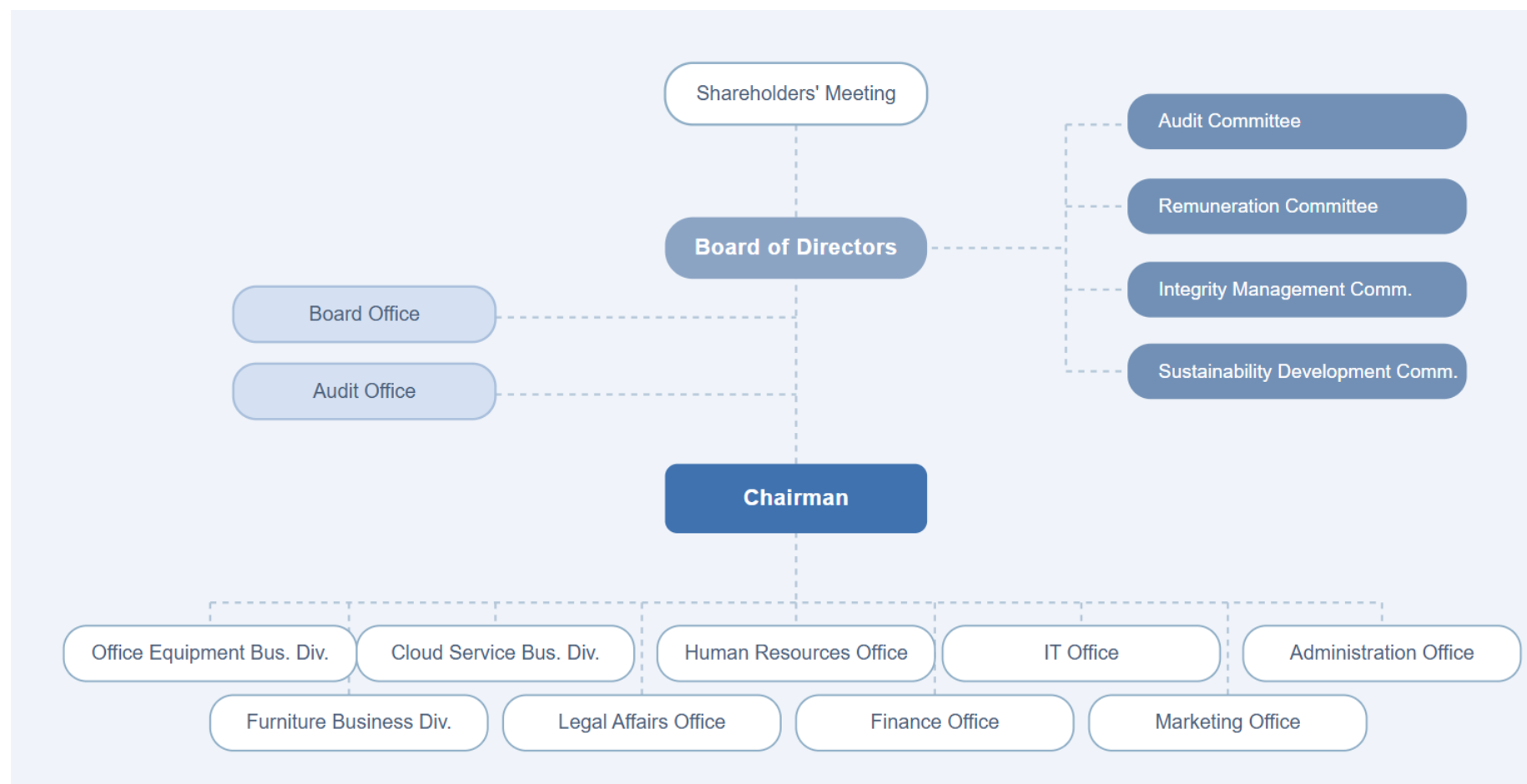
Aurora is committed to placing human rights at the core of its operations and sustainability strategy. Relevant requirements are integrated into the Articles of Incorporation and internal control systems. The Sustainable Development Committee serves as the highest body overseeing policy implementation,

while the Audit Office conducts regular audits to ensure effective execution. Through these systems and mechanisms, Aurora continues to pursue a vision of shared sustainable prosperity and to create long-term value and positive impact.

#### Aurora Corp.'s Three Core Commitments to Sustainability:



## Aurora Organizational Structure



Note: For further information on the corporate governance structure and responsibilities of each department, please refer to the Company's website and **Aurora Corporation 2025 Annual Report**.

## 2-1-2 Board Composition

The Board of Directors is Aurora's highest governance body and is responsible for decision-making, supervision, and management of the Company's impacts on the economy, environment, and society (including human rights). Aurora has seven directors, including three independent directors, representing 43% of the Board. The current Board was re-elected in June 2025 for a three-year term ending in June 2028.

Aurora emphasizes diverse industry experience, professional backgrounds, and competencies among Board members and continues to incorporate voices across gender, age, and disadvantaged groups. The current Board includes two female directors. Aurora seeks to continue promoting a younger

and more gender-diverse Board to broaden perspectives and reduce overall operating risk.

In 2025, Aurora held seven Board meetings, with an overall director attendance rate of 93%. Board meetings primarily reviewed corporate operating performance and discussed key ESG strategies and critical material events, such as major whistleblowing complaints, negative impacts, and public opinion. The Board also designated responsible units for relevant matters and continued to track and supervise progress and handling at subsequent meetings. No critical material event requiring communication with the Board occurred in 2025.

| Title                | Name                 | Gender | Age          | Board Meetings Attended | Stakeholder Represented | Other Directorships |
|----------------------|----------------------|--------|--------------|-------------------------|-------------------------|---------------------|
| Chairman             | Ma Chih-Hsien        | Male   | 51–60        | 7                       | Employee                | Yes                 |
| Director             | Yuan Hui-Hua         | Female | 51–60        | 5                       | Shareholder             | Yes                 |
| Director             | Chen Yung-Tai        | Male   | 71 and above | 7                       | Shareholder             | Yes                 |
| Director             | Lai Hao-Min (Note 1) | Male   | 71 and above | 7                       | Shareholder             | No                  |
| Independent Director | Hsu Wen-Chung        | Male   | 61–70        | 7                       | None                    | No                  |
| Independent Director | Wu Te-Feng           | Male   | 61–70        | 3                       | None                    | No                  |
| Independent Director | Lai Chia-Yi          | Female | 51–60        | 3                       | None                    | Yes                 |

Notes:

(1) Representative of corporate director Aurora International Co., Ltd.

(2) For information on other directorships held by Board members, refer to Aurora Corporation 2025 Annual Report.

(3) No Board member belongs to a disadvantaged social group such as Indigenous peoples, immigrants, ethnic or racial minorities, persons defined by gender identity or sexual orientation, or persons with disabilities.

### 2-1-3 Director Nomination and Selection

Aurora adopts a candidate nomination system in accordance with its Articles of Incorporation and Procedures for Election of Directors. The Company has not established a nomination committee; the relevant nomination and selection procedures are implemented and supervised by the Board. On April 25, 2025, the 14th meeting of the 12th Board reviewed and approved the director and independent director candidates after considering diversity, independence, education and professional experience, industry experience, professional background, professional skills, and competencies relevant to organizational impacts, including but not limited to corporate governance, finance and accounting, industry knowledge, and sustainable development expertise. As the candidates met the requirements of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, Mr. Hsu Wen-Chung, Mr. Wu Te-Feng, and Ms. Lai Chia-Yi were included in the list of independent director candidates.

#### Professional Competencies of Board Members

| Title                | Name          | Business Management | Leadership & Decision-Making | Industry Knowledge | Finance & Accounting | Legal |
|----------------------|---------------|---------------------|------------------------------|--------------------|----------------------|-------|
| Chairman             | Ma Chih-Hsien | ✓                   | ✓                            | ✓                  | ✓                    |       |
| Director             | Yuan Hui-Hua  | ✓                   | ✓                            | ✓                  | ✓                    |       |
| Director             | Chen Yung-Tai | ✓                   | ✓                            | ✓                  | ✓                    |       |
| Director             | Lai Hao-Min   |                     | ✓                            | ✓                  |                      | ✓     |
| Independent Director | Hsu Wen-Chung | ✓                   | ✓                            | ✓                  |                      |       |
| Independent Director | Wu Te-Feng    | ✓                   | ✓                            | ✓                  | ✓                    |       |
| Independent Director | Lai Chia-Yi   | ✓                   | ✓                            | ✓                  | ✓                    |       |

Note: Lai Hao-Min is the representative of corporate director Aurora International Co., Ltd.

### 2-1-4 Recusal from Conflict of Interest

Aurora has appointed a corporate governance officer responsible for reporting to the Board on reviews of independent director qualifications and matters relating to changes in directors. Directors are elected under a nomination system, and the Procedures for Election of Directors set out conflict-of-interest principles to ensure transparent Board operations.

Potential conflict-of-interest risks currently include: (1) directors serving on the boards of other companies; (2) cross-shareholdings between directors and suppliers or stakeholders; (3) the existence of controlling shareholders; and (4) transactions and outstanding balances between the Company and stakeholders.

To reduce conflicts of interest, Aurora implements recusal principles and requires directors to exercise a high degree of self-discipline and prudence in performing their duties. A director with an interest in a matter must explain the interest at the meeting and, where the matter may harm the Company's interests, withdraw from discussion and voting and may not exercise voting rights on behalf of another director. In 2025, no Board proposal involved a director's personal interest; therefore, no director was required to recuse from discussion or voting.

### 2-1-5 Director Continuing Education

To stay abreast of global business management trends and enhance corporate governance and risk response capabilities, Aurora's Board members continuously strengthen their industry expertise and governance experience and build collective intelligence in sustainable development. The Company regularly arranges continuing education covering economic, environmental, and social topics to enhance governance knowledge and trend awareness. For independent directors, Aurora strengthens information provision and training plans based on their needs and feedback to ensure that they possess the professional capabilities required to effectively fulfill leadership and supervisory responsibilities and support the Company's sustainable management objectives.

In 2025, Board members completed a total of 45 training hours, averaging 6.4 hours per person. Topics included strategies for Taiwanese businesses responding to changes in China's economy, trends and risk management in digital technology and artificial intelligence, and trends in sustainability information disclosure, including the issuance, impacts, and responses

relating to IFRS S1 and S2 Sustainability Disclosure Standards. These courses strengthened the Board's understanding of the macroeconomic environment, digital transformation, and sustainability disclosure requirements and enhanced overall sustainability governance competency.

## 2-1-6 Board Performance Evaluation

To implement corporate governance, strengthen Board functions, establish performance objectives, and improve operating efficiency, Aurora has established the Regulations Governing Board Performance Evaluation. Each year, the Company conducts self-evaluations of the Board and its functional committees, including the Audit Committee, Remuneration Committee, and Ethical Corporate Management Committee, as well as individual director self-evaluations through questionnaires.

The 2025 self-evaluations of the Board and functional committees and individual director self-assessments concluded that overall operations were sound. The results were reported to the Board in March 2026.

Evaluation dimensions include participation in Company operations, Board composition and structure, improvement of Board decision-making quality, director selection and continuing education, and internal control.

## 2-1-7 Remuneration Policy for Directors and Managers

The remuneration policies, systems, standards, and structures for directors and senior executives (the general manager and the finance and accounting officer) are established and reviewed by the Remuneration Committee. The Committee consists of three independent directors, providing diverse external perspectives and opinions, and meets at least twice annually to review and ensure the competitiveness and reasonableness of remuneration.

Annual remuneration for Aurora directors includes director remuneration, salaries, and bonuses; senior executives receive salaries, bonuses, retirement benefits, and other compensation. Director remuneration is paid in accordance with the Articles of Incorporation, while the general manager's remuneration is determined based on fair and impartial principles and individual performance. The remuneration structure consists of fixed and variable components. Fixed remuneration is determined according to the scope of responsibilities and operating objectives of the position, while

variable remuneration is adjusted according to operating performance and contribution, ensuring alignment between compensation and Company results. Relevant information is disclosed in Aurora Corporation 2025 Annual Report.

Remuneration decisions take into account the Company's overall operating performance, individual performance, and domestic and international industry benchmarks to ensure reasonableness and are approved through internal authorization procedures. Variable remuneration is paid based on operating performance to align individual and team performance. To ensure transparency, remuneration is disclosed annually in the Company's Annual Report. When establishing executive remuneration systems, the Board and Remuneration Committee also consider senior executives' contributions to economic performance, talent development, and corporate social responsibility to encourage sustained focus on long-term value creation.

## 2-1-8 Clawback Policy for Improper Benefits

To enhance standards of conduct, professional ethics, and professional competency among all employees, Aurora has established the Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct, Procedures for Preventing Unethical Conduct, Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct, and Whistleblower and Protection System Procedures. In 2023, the Ethical Corporate Management Committee resolved that directors and managers must submit declarations of compliance with the ethical corporate management policy, new employees must sign integrity and anti-corruption commitments, and incumbent employees must participate in online integrity and ethics courses.

For violations, the Company will recover improper benefits and impose disciplinary measures depending on severity, including withholding performance bonuses, year-end bonuses, and profit-sharing bonuses, as well as dismissal, demotion, or legal action. These measures ensure that employees and managers fulfill their management and supervisory responsibilities, adhere strictly to professional ethics, and support the Company's sustainable growth and development. The Company continued to operate these systems during the reporting period. No violation occurred, and all newly appointed directors completed the relevant declarations.

## 2025 Remuneration of Aurora Directors and Independent Directors

(NTD in thousand)

| Job Title            | Name                        | Remuneration(A) |                                       | Retirement Benefit (B) |                                       | Director Compensation (C) |                                       | Business Execution Expenses (D) |                                       |
|----------------------|-----------------------------|-----------------|---------------------------------------|------------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------------|---------------------------------------|
|                      |                             | The Company     | All Companies in the Financial Report | The Company            | All Companies in the Financial Report | The Company               | All Companies in the Financial Report | The Company                     | All Companies in the Financial Report |
| Chairman             | Ma Chih-Hsien               | 6,117           | 6,117                                 | 0                      | 0                                     | 0                         | 0                                     | 2,400                           | 2,400                                 |
| Director             | Yuan Hui-Hua                |                 |                                       |                        |                                       |                           |                                       |                                 |                                       |
| Director             | Chen Yung-Tai               |                 |                                       |                        |                                       |                           |                                       |                                 |                                       |
| Director             | Rai Hau-Min <sup>1</sup>    | 0               | 0                                     | 0                      | 0                                     | 0                         | 0                                     | 5,207                           | 5,207                                 |
| Independent Director | Hsu Wen-Chung               |                 |                                       |                        |                                       |                           |                                       |                                 |                                       |
| Independent Director | Wu Der-Feng <sup>2</sup>    |                 |                                       |                        |                                       |                           |                                       |                                 |                                       |
| Independent Director | Lai Chia-Yi <sup>2</sup>    |                 |                                       |                        |                                       |                           |                                       |                                 |                                       |
| Independent Director | Liao Kuo-Jung <sup>3</sup>  |                 |                                       |                        |                                       |                           |                                       |                                 |                                       |
| Independent Director | Hwa Yueh-Jiuan <sup>3</sup> |                 |                                       |                        |                                       |                           |                                       |                                 |                                       |

Notes:

(1) Lai Hao-Min is the representative of corporate director Aurora International Co., Ltd. (2) Wu Te-Feng and Lai Chia-Yi were newly appointed on June 19, 2025.

(3) Liao Kuo-Jung and Hua Yueh-Chuan served from January 1 to June 19, 2025.

## Remuneration Paid to the General Manager and Deputy General Managers in 2025

(NTD in thousand)

| Job Title       | Name            | Remuneration(A) |                                       | Retirement Benefit (B) |                                       | Bonuses, Special Allowances, etc. (C) |                                       | Employee Compensation Amount (D) |              |                                       |              |
|-----------------|-----------------|-----------------|---------------------------------------|------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------|--------------|---------------------------------------|--------------|
|                 |                 | The Company     | All Companies in the Financial Report | The Company            | All Companies in the Financial Report | The Company                           | All Companies in the Financial Report | The Company                      |              | All Companies in the Financial Report |              |
|                 |                 |                 |                                       |                        |                                       |                                       |                                       | Cash Amount (Note)               | Stock Amount | Cash Amount (Note)                    | Stock Amount |
| General Manager | You Yan-Lin     | 4,205           | 4,205                                 | 0                      | 0                                     | 0                                     | 0                                     | 11,228                           | 0            | 11,228                                | 0            |
| General Manager | Lin Chin-Pao    |                 |                                       |                        |                                       |                                       |                                       |                                  |              |                                       |              |
| General Manager | Chien Chih-Yuan |                 |                                       |                        |                                       |                                       |                                       |                                  |              |                                       |              |

Note: Employee compensation for 2025 represents only the proposed allocation approved by the Board of Directors.

## 2-2 Functional Committees and Operational Effectiveness

To effectively manage operational risk impacts and implement procedures for identifying and supervising the Company's economic, environmental, and human-rights impacts, Aurora has established the Audit Committee, Remuneration Committee, and Ethical Corporate Management Committee under the Board. In 2025, the former Sustainability Committee was formally elevated to the Sustainable Development Committee.

Each functional committee conducts due diligence through routine business communication channels, internal meetings, questionnaires and opinion surveys, document execution, and existing grievance mechanisms. After collecting material events or recommendations from stakeholders concerning positive and negative risk impacts arising from Company operations, the committees are responsible for developing, approving, and updating related strategies and policies. The Board supervises the committees' impact-management procedures and results and reviews the effectiveness of such procedures at least once annually in conjunction with the results-reporting meeting.

### 2-2-1 Audit Committee

Aurora's Annual General Meeting elects three independent directors, who constitute the Audit Committee. The Company has established the Audit Committee Charter. The Committee supervises reports from internal audit and external auditors, reviews financial statements and implementation of internal controls, and discusses the impacts of accounting standards and laws and regulations.

The Audit Committee meets at least four times annually and reviews the handling of material cross-functional risk-related issues. Its responsibilities include ensuring fair presentation of the Company's financial statements; selecting and assessing the independence and performance of certifying CPAs; ensuring effective implementation of internal controls; ensuring compliance with relevant laws and regulations; and managing existing or potential risks. The Committee regularly supervises audit and internal control operations, ensures financial transparency and regulatory compliance, and reports implementation status to the Board to support sound operations.

The fourth Audit Committee serves from June 19, 2025 to June 18, 2028. Members possess expertise in finance, accounting, and corporate management and meet applicable regulatory requirements for independent directors. Through standardized operations and professional oversight, the Audit Committee effectively supported financial transparency, internal control, and risk management in 2025 and strengthened the Board's supervisory function and corporate governance.

| Name           | Title                           | Gender | Term                             | Attendance Rate |
|----------------|---------------------------------|--------|----------------------------------|-----------------|
| Lai Chia-Yi    | Independent Director (Convener) | Female | 2025/06/19–2028/06/18            | 100%            |
| Hsu Wen-Chung  | Independent Director (Member)   | Male   | 2025/06/19–2028/06/18            | 100%            |
| Wu Te-Feng     | Independent Director (Member)   | Male   | 2025/06/19–2028/06/18            | 100%            |
| Liao Kuo-Jung  | Independent Director (Convener) | Male   | Relieved of office on 2025/06/18 | 100%            |
| Hua Yueh-Chuan | Independent Director (Member)   | Female | Relieved of office on 2025/06/18 | 100%            |

The Audit Committee held four meetings in 2025, with an average member attendance rate of 100%.

### 2-2-2 Remuneration Committee

To strengthen corporate governance and the Board's remuneration-management function, the Remuneration Committee assists the Board in implementing and evaluating the Company's overall compensation and benefits policies and the remuneration of directors and senior executives, ensuring that remuneration arrangements comply with applicable laws and are sufficient to attract outstanding talent. Aurora has established the Remuneration Committee and its organizational charter.

The Committee consists of three independent directors and assists the Board in establishing and reviewing performance evaluation systems and remuneration policies for directors and managers, ensuring alignment with long-term operating performance and corporate governance principles. The seventh Remuneration Committee serves from August 12, 2025 to June 18, 2028. Independent Director Hsu Wen-Chung serves as convener, with Independent Directors Wu Te-Feng and Lai Chia-Yi as members. Members

possess relevant professional backgrounds in business, finance, or corporate management and meet regulatory independence requirements.

The Remuneration Committee held three meetings in 2025. Principal matters reviewed included annual year-end bonuses and performance profit-sharing for managers, election of the convener of the seventh Committee, and review of the “2026 Annual Implementation Plan of the Remuneration Committee.” All members maintained a 100% attendance rate. Committee recommendations were submitted to the Board in accordance with procedures, and the Board did not reject or amend any Committee recommendation.

Through professional review and oversight by the Remuneration Committee, Aurora continues to optimize remuneration systems for directors and managers, linking remuneration policy with operating performance, risk management, and long-term development strategy and further strengthening corporate governance and operational transparency.

| Name                  | Title                           | Gender | Term                             | Attendance Rate |
|-----------------------|---------------------------------|--------|----------------------------------|-----------------|
| <b>Hsu Wen-Chung</b>  | Independent Director (Convener) | Male   | 2025/08/12–2028/06/18            | 100%            |
| <b>Wu Te-Feng</b>     | Independent Director (Member)   | Male   | 2025/08/12–2028/06/18            | 100%            |
| <b>Lai Chia-Yi</b>    | Independent Director (Member)   | Female | 2025/08/12–2028/06/18            | 100%            |
| <b>Hua Yueh-Chuan</b> | Independent Director (Convener) | Female | Relieved of office on 2025/06/18 | 100%            |
| <b>Liao Kuo-Jung</b>  | Independent Director (Member)   | Male   | Relieved of office on 2025/06/18 | 100%            |

### 2-2-3 Sustainable Development Committee

In November 2025, the Board resolved to establish the Sustainable Development Committee under the Board, operating in accordance with the Aurora Corporation Sustainable Development Committee Charter. The Committee meets at least once annually and is responsible for coordinating and supervising the Company’s sustainable development affairs.

The current Sustainable Development Committee serves from November 12, 2025 to June 18, 2028. One meeting was held in 2025, with all members attending in person for an overall attendance rate of 100%. Members possess diverse and complementary sustainability expertise covering corporate governance, corporate sustainability strategy, supply chain management, green product development, environmental management, customer relations, and social welfare. This cross-disciplinary integration supports the Board in advancing the Company’s sustainable development strategy and related governance work.

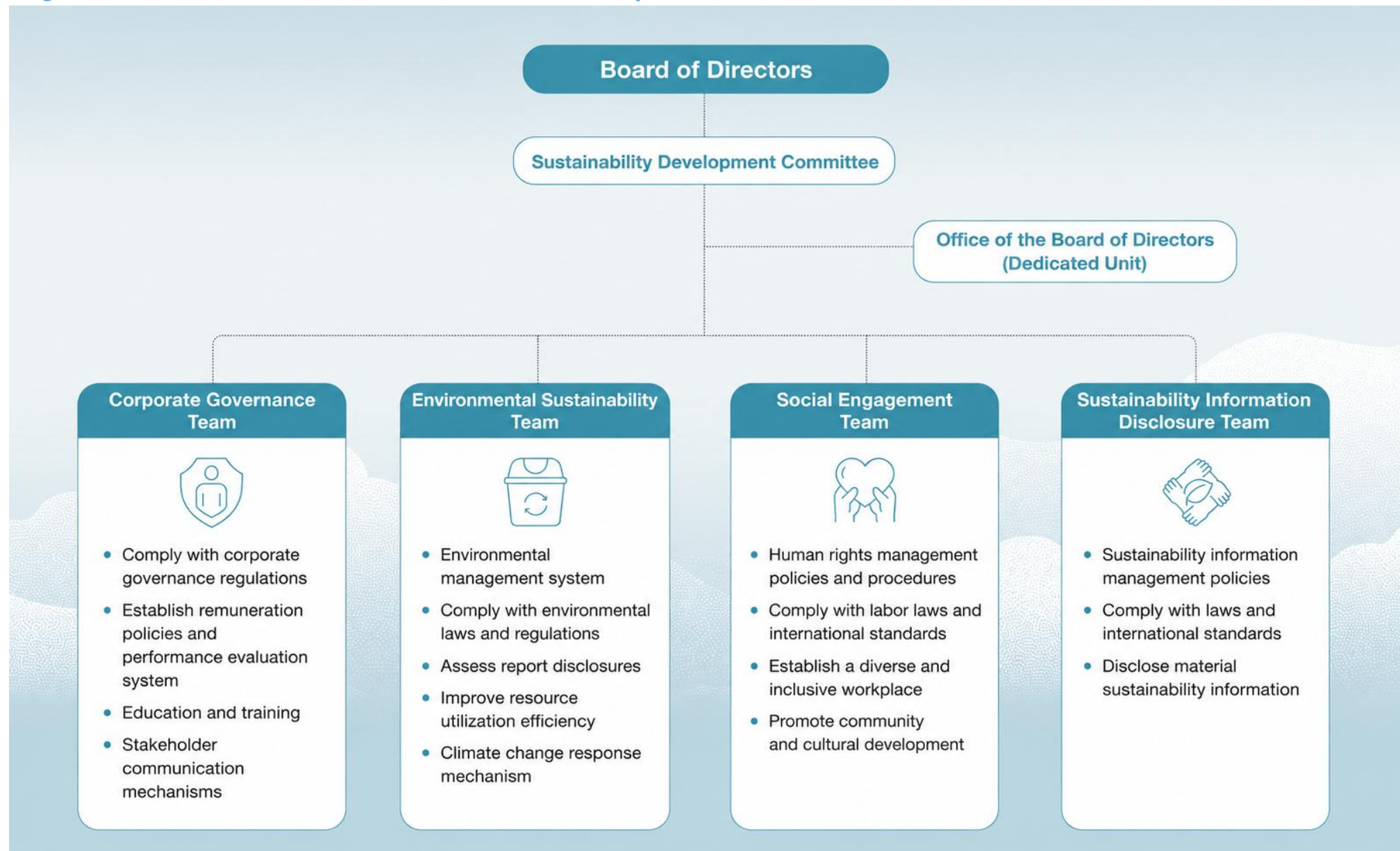
The Committee consists of five members, including one director. Its principal responsibilities include formulating, promoting, and strengthening sustainable development policies, management approaches, and strategies; reviewing, tracking, and revising implementation status and performance as appropriate; supervising sustainability information disclosure and reviewing the Sustainability Report; and overseeing matters relating to the Company’s sustainable development principles and other sustainability matters resolved by the Board.

The Committee held its inaugural meeting on November 28, 2025 and reported 2025 sustainable development results and the 2026 implementation plan to the Board on March 12, 2026.

To strengthen sustainability governance and cross-functional collaboration, the Committee has a dedicated/concurrent sustainable development unit and may establish cross-functional implementation teams according to business needs to ensure effective promotion and implementation of the Company’s sustainable development initiatives.

| Name                   | Title                         | Gender | Term                  | Attendance Rate |
|------------------------|-------------------------------|--------|-----------------------|-----------------|
| <b>Ma Chih-Hsien</b>   | Chair and Convener (Chairman) | Male   | 2025/11/12–2028/06/18 | 100%            |
| <b>Chien Chih-Yuan</b> | Member                        | Male   | 2025/11/12–2028/06/18 | 100%            |
| <b>Yu Yen-Lin</b>      | Member                        | Male   | 2025/11/12–2028/06/18 | 100%            |
| <b>Lin Ching-Pao</b>   | Member                        | Male   | 2025/11/12–2028/06/18 | 100%            |
| <b>Chen Li-Chen</b>    | Member                        | Female | 2025/11/12–2028/06/18 | 100%            |

## Organizational Structure of the Sustainable Development Committee



## 2-3 Integrity Management and Anti-Corruption

### Management Approach and Evaluation for Aurora's 2025 Material Topic: Integrity Management

| Material Topic                                                                                                                                                                                                        | Policy/Commitment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Effective Tracking Mechanisms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Integrity Management</b>                                                                                                                                                                                           | Upholding the corporate governance principle of integrity management, Aurora implements a zero-tolerance policy toward corruption. All employees are required to apply the highest standards to their own conduct and to business dealings with suppliers and business partners, so as to safeguard the rights and interests of all stakeholders and meet their expectations.                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>Internal audit and whistleblower system: <ol style="list-style-type: none"> <li>Aurora has established multiple grievance, reporting, and suggestion channels. Stakeholders are encouraged to report or submit complaints regarding dishonest or unethical conduct, or impacts of operating activities on the environment, economy, society, and human rights, and to provide relevant suggestions.</li> <li>Aurora publicly discloses its whistleblowing channel on its corporate website. Internal and external parties may report unlawful conduct directly through the public mailbox (whistleblow@aurora.com.tw). Anonymous reports are also accepted when supported by concrete evidence or physical proof and a clear description of the circumstances. The receiving unit must keep the whistleblower's identity and the case confidential and, unless necessary for the investigation, must not disclose such information to unrelated third parties, thereby preventing unfair or adverse treatment. Relevant protection mechanisms, case-handling procedures, and standards for addressing violations are specified in the Whistleblower and Protection System Procedures.</li> </ol> </li> <li>Directors and managerial officers issue statements confirming compliance with the Integrity Management Policy.</li> <li>Employees comply with the integrity commitment requirements: effective January 1, 2025, consent forms signed by new employees include integrity and ethical conduct clauses; incumbent employees completed the "Personal Data Protection Act – Fundamentals" course on the digital learning platform in 2025.</li> <li>Reports are submitted regularly to the Integrity Management Committee, which meets at least once a year to promote integrity management and ethical business conduct.</li> </ul> |
| <b>Corresponding GRI Standards</b>                                                                                                                                                                                    | <b>Indicators and Targets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| GRI 205-1 Operations assessed for risks related to corruption<br>GRI 205-2 Communication and training about anti-corruption policies and procedures<br>GRI 205-3 Confirmed incidents of corruption and actions taken. | <b>Short-term target (1 year)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Ensure that no corruption incidents occur.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                       | <b>Medium-term targets (3–5 years)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Establish a corporate culture characterized by integrity, upright conduct, respect for the law, and pragmatism.</li> <li>Continue to maintain zero corruption and zero material violations of laws and regulations.</li> <li>Strengthen education and training on integrity management and anti-corruption to enhance employees' compliance awareness.</li> <li>Regularly conduct in-depth interviews at operating locations to assess and reduce corruption risks.</li> <li>Implement self-inspections, audits, and improvement follow-up mechanisms to enhance the effectiveness of internal controls.</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                       | <b>Long-term targets (more than 5 years)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Build a comprehensive culture of integrity internally and externally and become an industry benchmark for integrity management.</li> <li>Ensure that all employees comply with high standards of business ethics and establish a comprehensive risk early-warning mechanism.</li> <li>Strengthen stakeholder trust and continuously create sustainable corporate value.</li> </ul>                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

## Management Approach and Evaluation for Aurora's 2025 Material Topic: Integrity Management

### 2025 Actions and Specific Results

All directors and managerial officers completed the signing of statements confirming compliance with the Integrity Management Policy in 2025.

A total of 16 anti-corruption-related education and awareness sessions were conducted to effectively enhance anti-corruption awareness among employees and reduce the likelihood of future corruption incidents.

Corruption-related assessments were conducted at operating locations of Group companies. Units with relatively higher risks of dishonest conduct within their business scope were interviewed to assess the risk level of their business activities. The assessment result was low risk.

### 2-3-1 Integrity Management Committee

In 2022, the Board of Directors approved the Regulations Governing the Organization of the Integrity Management Committee and established the Integrity Management Committee. The Committee meets at least once a year to promote integrity management and ethical business conduct and to balance the interests of stakeholders. In accordance with the Integrity Management Code, the Code of Ethical Conduct, and the Guidelines for the Prevention of Dishonest Conduct, the Company conducts regular employee awareness programs each year to promote appropriate workplace conduct and professional ethics. Violations of ethical standards or matters requiring reporting are periodically reported to the Board of Directors.

The Integrity Management Committee consists of three independent directors and is responsible for supervising the promotion and implementation of the Company's integrity management policies and regularly reporting relevant

results to the Board. The term of the second Committee runs from August 12, 2025 to June 18, 2028. Independent Director Wu Te-Feng serves as convener, with Independent Directors Lai Chia-Yi and Hsu Wen-Chung serving as members. All members possess relevant professional backgrounds and extensive practical experience in business, finance, or corporate governance and meet applicable independence requirements for independent directors.

| Name          | Position                        | Gender | Term                | Attendance Rate |
|---------------|---------------------------------|--------|---------------------|-----------------|
| Wu Te-Feng    | Independent Director (Convener) | Male   | 2025/8/12–2028/6/18 | 100%            |
| Hsu Wen-Chung | Independent Director            | Male   | 2025/8/12–2028/6/18 | 100%            |
| Lai Chia-Yi   | Independent Director            | Female | 2025/8/12–2028/6/18 | 100%            |

The Integrity Management Committee held two meetings in 2025. Major matters discussed and resolved included the election of the convener of the second Committee and review of the annual report on the implementation of integrity management. All members achieved an actual attendance rate of 100%. Implementation results and review conclusions were submitted to the Board in accordance with established procedures, and there were no instances in which the Board did not adopt or modified the Committee's recommendations. Through regular meetings and oversight mechanisms, the Committee continues to strengthen Aurora's integrity governance system and ensure transparent and ethical operations.

## 2-3-2 Anti-Corruption and Anti-Bribery Policy

Aurora adheres to the principle of integrity management, maintains high ethical standards in all business activities, and adopts a zero-tolerance policy toward corruption and bribery. To implement its anti-corruption commitment, the Company has established anti-corruption and anti-bribery policies that clearly define standards of conduct for employees and business partners. Regular internal communications and training help relevant personnel identify and prevent potential bribery and corruption risks.

To ensure effective implementation, the audit unit conducts internal audits of the eight major operating cycles in accordance with the annual audit plan, assesses risk conditions, and adjusts audit intensity and frequency based on risk levels. The Company has also established a four-lines-of-defense monitoring mechanism to keep corruption risk at the lowest practicable level

throughout operations. In daily operations, the legal affairs unit and business units also conduct indirect investigations and risk assessments to further strengthen risk management.

In 2025, Aurora conducted 16 courses related to anti-corruption and integrity management, covering anti-corruption/anti-bribery, trade secret protection, intellectual property rights, information security, and prevention of insider trading. Participants included both managerial and non-managerial employees, with a training participation rate approaching 100%.

Corruption risk assessments and interviews were also conducted at Group operating locations, with special reviews of units potentially exposed to higher-risk activities. The 2025 assessment found the overall risk level to be low, and no corruption incidents occurred.

### Aurora's Four Lines of Defense for Risk Management

| 1st Line of Defense                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2nd Line of Defense                                                                                                                                                                                             | 3rd Line of Defense                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4th Line of Defense                                                                                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Division Headquarters Staff                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Board of Directors Staff                                                                                                                                                                                        | Audit Office                                                                                                                                                                                                                                                                                                                                                                                                                                        | Audit Committee & Board of Directors                                                                                                                                                                                                                               |
| <p>Conducts audits on baseline operations of responsibility centers according to the 360-degree health check items. Primary audit items include:</p> <ol style="list-style-type: none"> <li>1. Inventory counting</li> <li>2. Accounts receivable (equipment payments and receivables overdue for 90 days or more)</li> <li>3. Document verification (consumption slips, trial slips, service cards)</li> <li>4. Property, plant, equipment (PPE) and office environments</li> </ol> | <ul style="list-style-type: none"> <li>• Establishes internal control systems.</li> <li>• Conducts audits on business divisions based on the respective operations under each office's jurisdiction.</li> </ul> | <ul style="list-style-type: none"> <li>• Serves as an independent oversight mechanism.</li> <li>• Ensures the continuous and effective operation of the company's internal controls.</li> <li>• Monitors the operational results of risk management and control functions across all lines of defense.</li> <li>• Executes the annual audit plan and tracks the improvement status of anomalies in accordance with laws and regulations.</li> </ul> | <ul style="list-style-type: none"> <li>• Provides guidance on internal control deficiencies or findings through audit reports to mitigate risks and safeguard shareholders' equity.</li> <li>• Supervises the rationality of strategic risk management.</li> </ul> |

## Focus Case: Anti-Corruption Education and Training

### Case 1 : Integrity Management Education and Training Program

To enhance all employees' legal awareness and sense of integrity, the Company conducts business integrity compliance reviews and simultaneously promotes legal compliance training. We invite external legal experts to explain key regulations related to anti-corruption, personal data protection, and prohibition of insider trading, helping employees quickly understand the Personal Data Protection Act and insider trading regulations and apply them effectively in daily operations.



### Case 2 : New Employee Orientation

To strengthen new employees' legal awareness and integrity management foundation, Aurora Corp. continues to include anti-corruption and legal compliance training in its new employee orientation program in 2025. A total of 114 new employees completed the training, with each attending a professional session of 80 minutes.



### Case 3 : Insider Trading Awareness

Two awareness sessions were held on August 29 and November 14, 2025 for 20 senior managers, including directors, supervisors, and managerial officers. The content covered the latest regulatory information and case sharing and was also distributed by email to enhance managers' understanding and practical response to insider trading risks.



## Communication and Training on Anti-Corruption Policies and Procedures

| Employee Category                                                                                                            | Communication Channel / Method                                                                      | Coverage      | Communication Target / Percentage |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------|-----------------------------------|
| Unit Managers                                                                                                                | In-person + video conference                                                                        | Taiwan        | All personnel (100%)              |
| Sales Supervisors                                                                                                            | In-person + video conference                                                                        | Taiwan        | All personnel (100%)              |
| Service Supervisors                                                                                                          | In-person + video conference                                                                        | Taiwan        | All personnel (100%)              |
| Operations Management                                                                                                        | In-person + video conference                                                                        | Taiwan        | All personnel (100%)              |
| Employee Category                                                                                                            | Training Topic / Duration                                                                           | Participants  | Training Coverage                 |
| All Employees                                                                                                                | Personal Data Protection Act / 30-minute online course                                              | All employees | 100%                              |
| Group New Employee Orientation                                                                                               | Business Law Fundamentals / 60 minutes per session                                                  | 114           | 100%                              |
| Unit Managers                                                                                                                | Contract Risk Control, Prevention of Insider Trading, Integrity Management / 60 minutes per session | 85            | 100%                              |
| Unit Employees (Zhongzheng, Zhongxiao, North Key Accounts, Central Changhua, Central Nantou, North Taoyuan, Central Taoyuan) | Contract Risk Control, Prevention of Insider Trading, Integrity Management / 30 minutes per session | 47            | 97%                               |

Note 1: Each quarter, the Legal Affairs Office selects one to three business units for on-site audits and education and training.

Note 2: The denominator used to calculate the training participation rate is the number of employees in the unit receiving training.

## 2-4 Regulatory Compliance and Internal Control System

Compliance with laws and regulations and lawful operations are fundamental corporate responsibilities and key to sustainable operations. To ensure that all operating activities comply with local government laws and regulations, Aurora's Legal Affairs Office is responsible for tracking regulatory changes and the latest amendments that may affect the Company's operations. Compliance assessments are conducted based on the needs of each unit and the latest regulations to ensure that actual practices conform to applicable requirements.

If an event has a material impact on the Company's operations, Aurora will disclose it in the Sustainability Report in accordance with the principles of openness and transparency and the GRI Standards to ensure balanced reporting. Aurora continuously monitors domestic and international policies and regulations and adjusts compliance procedures in a timely manner. In 2025, there were no penalties or sanctions resulting from material violations of laws or regulations, defined as fines imposed by administrative authorities or courts.

Aurora also provides regulatory training and awareness communications from time to time. This enables relevant employees to understand the latest requirements, review and update their operating practices, avoid inadvertent violations due to unfamiliarity with regulations, and strengthen compliance and ethical awareness. For six consecutive years, the Company has provided compliance-related training during Group new employee orientation and sales new employee training. In 2025, the Legal Affairs Office strengthened legal education, providing one awareness session for managers in each half of the year and selecting one to three business units each quarter for on-site audits and training.

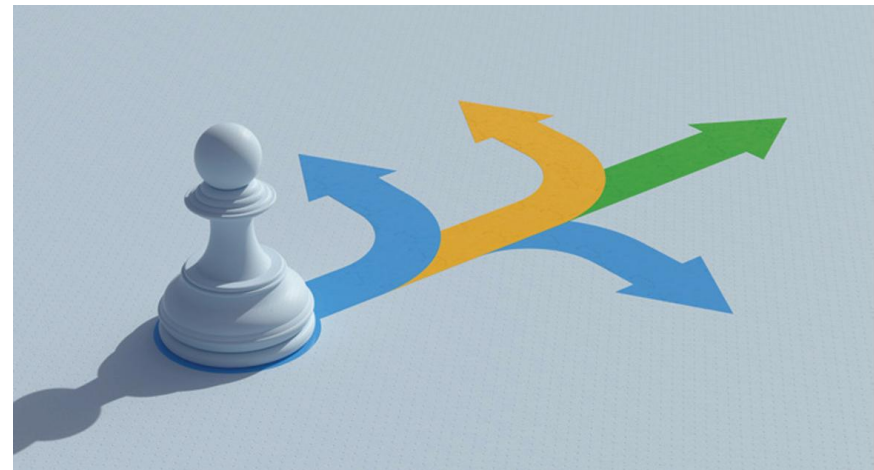
### 2-4-1 Grievance and Suggestion Channels

Integrity and responsible business conduct form the foundation of sustainable operations. Aurora has therefore established various grievance, reporting,

and suggestion channels and encourages stakeholders to report or submit complaints concerning dishonest or unethical conduct, or impacts of operating activities on the environment, economy, society, and human rights, and to provide relevant suggestions.

The whistleblowing channel is disclosed on Aurora's corporate website. Internal and external parties may report unlawful conduct directly to [whistleblow@aurora.com.tw](mailto:whistleblow@aurora.com.tw). Anonymous reports are accepted when accompanied by concrete evidence or physical proof and a clear description of the circumstances. The receiving unit must maintain the confidentiality of the whistleblower's identity and the case and, unless necessary for investigation, must not provide such information to unrelated third parties. Relevant protection mechanisms, case-handling procedures, and standards for addressing violations are stipulated in the Whistleblower and Protection System Procedures.

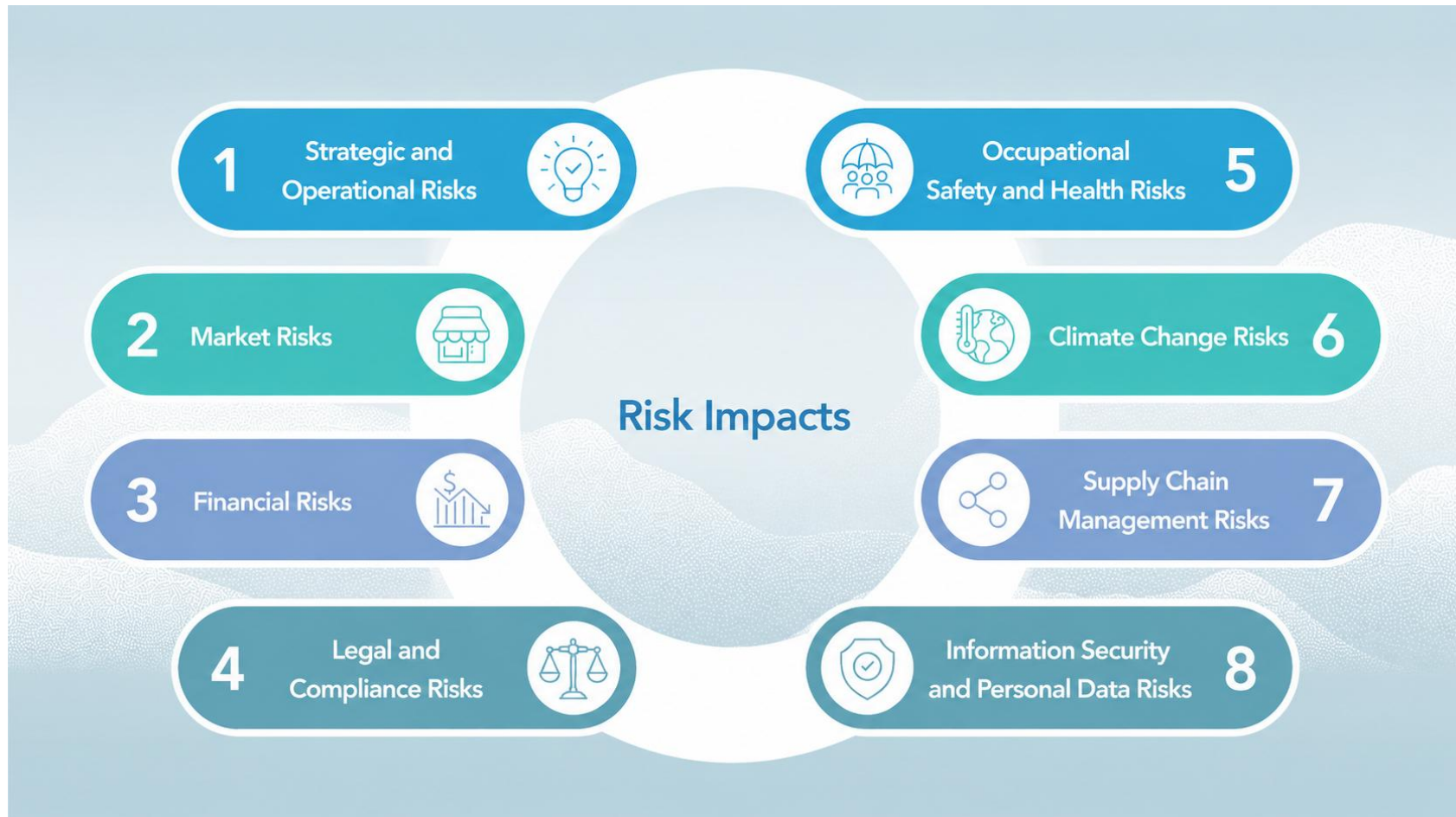
In 2025, Aurora received one whistleblowing case, suspected to be environment-related. Investigation confirmed that no violation of law had occurred, and the case was closed. There were zero cases subject to fines during the year.



## 2-5 Enterprise Risk Management

Aurora has established an Audit Committee to supervise the implementation of corporate risk management and has formulated Risk Management Operating Procedures. Each management unit regularly assesses and reviews risk matters, consolidates material risks, reports assessment results to the Audit Committee, and subsequently reports to the Board of Directors. Potential risks are prevented and controlled throughout the management process, with relevant early-warning measures established.

Since 2022, Aurora has conducted annual risk identification and formulated response strategies, assigning dedicated departments to manage and execute the relevant measures. In 2025, specific risk management tasks were completed. The results were reviewed and approved by the Audit Committee on November 12, 2025 and reported to the Board.



## 2-6 Information Security and Personal Data Protection

### Management Approach and Evaluation for Aurora's 2025 Material Topic: Information Security Management

| Material Topic                                                                                          | Policy/Commitment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Information Security Management</b>                                                                  | Aurora continuously strengthens its information security management mechanisms through innovative technologies to ensure business continuity. The Company also emphasizes employees' information security awareness through regular drills and training and appropriately safeguards customers' personal data.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Corresponding GRI Standards                                                                             | Indicators and Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data. | Short-term Targets (1 year)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                                                                         | <ul style="list-style-type: none"> <li>• Hold information security meetings quarterly and convene ad hoc meetings when necessary to promote enterprise information security and integrate information security into corporate operations and development.</li> <li>• Maintain an information security incident reporting mechanism that clearly defines reporting, incident classification, and handling procedures. Incidents are classified as minor, moderate, or severe; minor and moderate incidents must be resolved within 24 hours and severe incidents within 36 hours.</li> <li>• Strengthen employees' information security awareness through education, communications, and social engineering drills.               <ol style="list-style-type: none"> <li>1. Conduct information security training for all employees and separate training for new employees.</li> <li>2. Provide quarterly awareness communications and immediate communications in response to current events, news, or emergencies.</li> <li>3. Conduct annual social engineering drills with a target pass rate above 90%, with additional training for employees who do not pass.</li> </ol> </li> <li>• Encrypt important information and control access rights in information systems, while using security code scanning to protect data and customer privacy.</li> </ul> | <ol style="list-style-type: none"> <li>1. Enforce strong password rules and periodic password changes.</li> <li>2. Conduct quarterly information-system security scans with a 100% remediation rate for high-risk findings.</li> </ol> <ul style="list-style-type: none"> <li>• Prepare an annual information security budget and establish a multi-layer defense-in-depth architecture against attacks such as distributed denial-of-service (DDoS) attacks and ransomware, using firewalls, host antivirus, spam filtering, vulnerability and intrusion detection, and other controls to monitor abnormal behavior.</li> <li>• Strengthen backup and recovery mechanisms and conduct regular disaster recovery drills.               <ol style="list-style-type: none"> <li>1. Implement the 3-2-1 backup principle and off-site redundancy.</li> <li>2. Annual drills target an RTO (Recovery Time Objective) of 4 hours and an RPO (Recovery Point Objective) of 24 hours.</li> </ol> </li> <li>• Provide vulnerability scan pass reports for multifunction printers sold to customers upon request.</li> <li>• Implement the ISO 27001 Information Security Management System and maintain valid certification.</li> </ul> |

## Management Approach and Evaluation for Aurora's 2025 Material Topic: Information Security Management

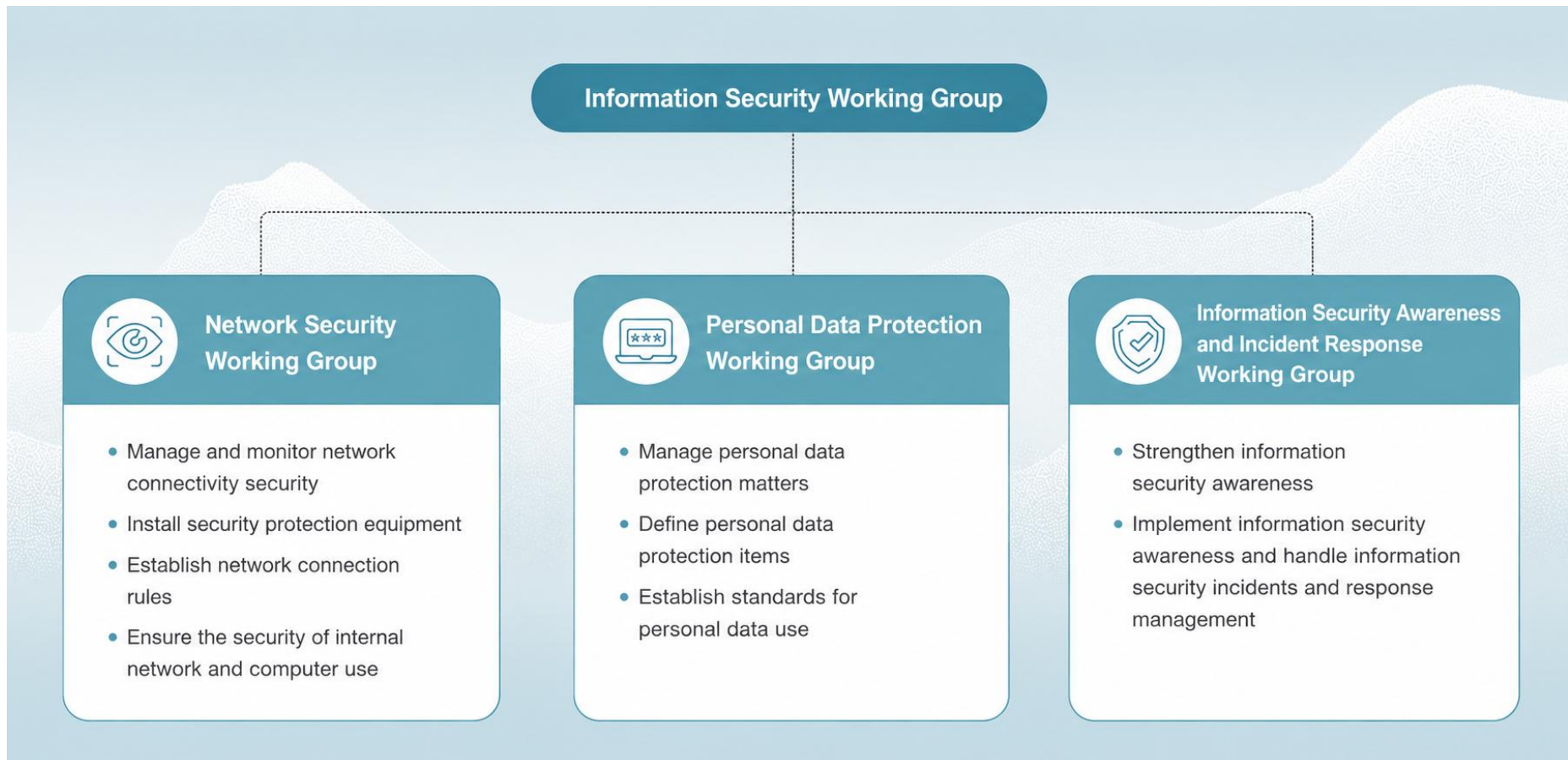
| Material Topic                                                                                                                                                                                  | Indicators and Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Effective Tracking Mechanisms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Information Security Management</b><br><br><b>Corresponding GRI Standards</b><br><br>GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data. | <b>Medium-term Targets (3–5 years)</b> <ul style="list-style-type: none"> <li>Maintain a sound information security organization to ensure that information security matters are effectively implemented.</li> <li>Review information security incidents promptly, with a target of zero major information security incidents.</li> <li>Continue strengthening employees' information security awareness; conduct social engineering drills every six months with a target pass rate above 95%.</li> <li>Regularly review and adjust password and access-control principles; conduct monthly program security scans with a 100% remediation rate for high-risk findings.</li> <li>Require systems developed by external vendors to pass program security scanning.</li> </ul>                                                                                                                  | <ul style="list-style-type: none"> <li>The Information Security Task Force holds regular quarterly information security meetings.</li> <li>Annual periodic information audits are conducted based on the PDCA management principle as a second line of defense.</li> <li>Two external information audits by accountants and one internal information audit by the Audit Office are conducted each year.</li> <li>Regular information-system security vulnerability scan reports are prepared.</li> <li>A fixed annual cybersecurity health check is conducted.</li> <li>Management standards are formulated with reference to ISO 27001.</li> </ul>                                                                                                                                                                                                                                                                                                           |
|                                                                                                                                                                                                 | <b>Long-term Targets (more than 5 years)</b> <ul style="list-style-type: none"> <li>Require newly procured server hardware to pass host vulnerability scanning before production deployment.</li> <li>Continue allocating an information security budget and improving the security protection system.</li> <li>Conduct annual external exposure cybersecurity health checks using an external assessment system, targeting information security Grade A.</li> <li>Strengthen endpoint protection by using big data and automation to periodically analyze endpoint data and provide anomaly reports.</li> <li>Upgrade information systems to support new browsers and ensure normal operation and improved user experience.</li> <li>Upgrade information-system transmission protocols to protect the confidentiality and integrity of user data and improve information security.</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>2025 Actions and Specific Results</b> <ul style="list-style-type: none"> <li>No major information security incidents occurred during the year.</li> <li>Four scheduled information security awareness communications and four immediate communications were conducted.</li> <li>Through the vulnerability scanning platform, vulnerability scan reports were provided to 23 customers covering 144 devices.</li> <li>One social engineering drill was conducted for 827 employees, with a pass rate of 99%.</li> <li>Information security education and training for all employees covered 827 participants, with a total of 395 training hours.</li> <li>The information center obtained renewal certification for ISO 27001.</li> <li>An off-site redundancy drill closure report was completed. The drill achieved an RTO of 4 hours, meeting the established 4-hour target, and an RPO of 24 hours, meeting the established 24-hour target.</li> </ul> |

## 2-6-1 Information Security Governance System

To enhance information security management, the Sustainable Development Committee established a dedicated task force and appointed an information security supervisor and dedicated personnel to review and oversee information security governance policies. Through professional management and execution, the Company has established comprehensive security protection mechanisms, enhanced employee awareness, and regularly reviews its information security policy to ensure alignment with the latest government regulations, technology, and business developments.

Aurora's information center has obtained ISO 27001 Information Security Management System certification, helping institutionalize information security risk management, comprehensively protect information assets, reduce the risks of data leakage and system interruption, stabilize business operations, enhance customer trust, meet regulatory and compliance requirements, and continuously improve security policies through audits.

The Information Security Task Force meets at least quarterly and may convene ad hoc meetings when necessary. It comprises three subgroups whose members come from Board staff offices and business units:



## 2-6-2 Information Security Policy and Incident Reporting Process

Aurora's information security policy is to maintain overall corporate information security, strengthen the security management of information assets, ensure confidentiality, integrity, availability, and legal compliance, prevent human error, intentional attacks, and natural disasters from affecting operations or harming the Company's interests, and ensure business continuity.

To achieve this policy, the Company has established Information Security Management Procedures and Information Security Action Strategies covering information security organization, network security management, information-system availability management, physical and environmental security management, account management, source-code management, employee information security training and awareness, data access, information security compliance, backup management, personal data protection, and virus prevention.

Aurora has established an information security incident reporting mechanism that clearly defines incident reporting, classification, and handling procedures. Incidents are classified into minor, moderate, and severe levels. Minor and moderate incidents must be resolved within 24 hours, while severe incidents must be resolved within 36 hours.

## 2-6-3 Specific Information Security Management Programs

The Information Security Task Force coordinates, manages, and supervises all information security operations across the Group and proactively plans

information security risk-control measures covering network security, email management, source-code testing, antivirus security, and disaster recovery drills. Standards are established to improve the information security environment and reduce risk. Annual awareness activities and social engineering drills are conducted to strengthen employee awareness, and internal and external audits are performed to improve security operations and incident handling. The Company plans to expand its information security talent pool and provide training and certification to enhance professional capabilities.

### Aurora's Three Major Information Security Action Strategies



## Aurora Risk Impacts, Response Strategies, and Actions — Information Security

| Item                                               | Response Strategy                                                                                                                                                                                                                                       | 2025 Specific Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Information Security Meetings</b>               | <ul style="list-style-type: none"> <li>The Information Security Task Force reviews information security governance policies and supervises operations.</li> <li>Meetings are held quarterly, with ad hoc meetings when necessary.</li> </ul>            | <ul style="list-style-type: none"> <li>Four information security meetings were held, one each quarter.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Information Security Awareness</b>              | <ul style="list-style-type: none"> <li>Plan and implement scheduled and immediate awareness mechanisms.</li> <li>Provide at least one quarterly communication to all employees on policies, common threats, and required security practices.</li> </ul> | <ul style="list-style-type: none"> <li>Four scheduled and four immediate information security communications were conducted.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Information Security Education and Training</b> | Regular training enhances employees' self-protection capabilities, attention to information security, and security awareness.                                                                                                                           | <ul style="list-style-type: none"> <li>827 employees participated, totaling 395 training hours:               <ol style="list-style-type: none"> <li>827 employees / 331 hours of all-employee training.</li> <li>82 new employees / 10 hours.</li> <li>9 dedicated information security personnel / 54 hours.</li> </ol> </li> </ul>                                                                                                                                                                                                       |
| <b>Social Engineering Drills</b>                   | Simulated hacker techniques and phishing emails are used to assess employee awareness and resilience against social engineering and phishing.                                                                                                           | <ul style="list-style-type: none"> <li>827 employees participated, with a 99% pass rate. Employees who did not pass received individual interviews, explanations, and guidance.</li> <li>Employees were reminded not to click systems not used by the Company (ERP, Email, file servers, etc.) and not to enter personal data through email links.</li> </ul>                                                                                                                                                                               |
| <b>Network Security Management</b>                 | Use a multi-layer defense-in-depth architecture to block DDoS attacks, ransomware, and other attack techniques. Deploy firewalls, antivirus, spam filtering, vulnerability/intrusion detection, and other controls.                                     | <ul style="list-style-type: none"> <li>Filtered 11.6 million threat emails (spam/problematic emails).</li> <li>Blocked viruses, Trojans, and other malware 1,318 times.</li> <li>Blocked malicious website links and dangerous operations 2,462 times.</li> <li>Blocked 4.43 million connections involving external threat attacks and improper applications.</li> <li>Continued URL Filtering; implemented VPN two-factor authentication.</li> <li>Obtained ISO 27001 renewal certification for the information center in 2025.</li> </ul> |

| Item                                         | Response Strategy                                                                                                                                                                                                                                              | 2025 Specific Actions                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Email Security Management</b>             | Manage accounts, usage rules, and email security in accordance with the Email Management Procedures. Implement SMTP encryption, TLS support, and email filtering.                                                                                              | <ul style="list-style-type: none"> <li>Continued TLS encrypted transmission.</li> <li>Implemented account and password controls and periodic password changes.</li> <li>Continued email filtering and protection strategies to reduce spam and malicious-email risks.</li> </ul>                                                                                                                                                       |
| <b>Antivirus Security Management</b>         | Deploy antivirus protection at network endpoints, including firewalls, email filtering, and employee PCs, and perform regular virus scans.                                                                                                                     | <ul style="list-style-type: none"> <li>Strengthened host security management and maintained antivirus deployment with 100% coverage.</li> <li>No major malware infection incidents occurred in 2025.</li> </ul>                                                                                                                                                                                                                        |
| <b>Source Code Security Testing Platform</b> | Scan internally developed and outsourced Group information systems for potential security risks before new versions are released, remediate findings promptly, and release only after security compliance is confirmed.                                        | <ul style="list-style-type: none"> <li>Continued static source-code security scanning for internal and outsourced systems; no high-risk issues were identified.</li> </ul>                                                                                                                                                                                                                                                             |
| <b>Disaster Recovery Drills</b>              | Ensure information-system data security and strengthen backup/recovery mechanisms. Implement off-site redundancy and two cloud off-site backups. Conduct annual disaster recovery drills with an RTO target of 4 hours and an RPO target of 24 hours.          | <ul style="list-style-type: none"> <li>Database daily backups and annual archived backups were backed up to the cloud. One disaster recovery drill was conducted in 2025.</li> <li>RTO was 4 hours and RPO was 24 hours, both meeting established targets.</li> </ul>                                                                                                                                                                  |
| <b>Comprehensive Backup Mechanism</b>        | Establish a systematic backup and recovery mechanism to ensure the security and availability of critical information assets, reduce operational impacts from system interruption and data loss, and strengthen business continuity and information resilience. | <ul style="list-style-type: none"> <li>Plan the backup architecture according to the 3-2-1 principle and implement local and off-site redundancy.</li> <li>Establish regular backup and backup-result verification.</li> <li>Periodically conduct backup restoration drills.</li> <li>Incorporate backup and recovery mechanisms into information security and internal control systems for regular review and improvement.</li> </ul> |

## 2-6-4 Personal Data Management Policy

To strengthen information security and customer privacy protection, Aurora follows international information security management principles and complies with Taiwan's Personal Data Protection Act and relevant privacy protection laws and regulations. The Company has established the (Taiwan) Personal Data Protection Operating Guidelines and implements management measures to ensure that confidential corporate information, trade secrets, and personal data are properly managed and protected.

Aurora continues to strengthen information security and data management mechanisms. Information systems are equipped with host-level security protection software and endpoint detection and response (EDR) systems. Through real-time endpoint monitoring and behavioral analysis, potential malicious attacks such as intrusion and Trojan installation are proactively

detected and blocked, with abnormal activities automatically blocked and reported to administrators.

Maintenance and warranty services record only necessary contact information such as the company contact person's name, company telephone number, and address; no personal sensitive data are collected or retained. Maintenance records are controlled through access-right mechanisms and are accessible only to authorized personnel. Confidential Company documents are classified by confidentiality level and subject to access controls.

In 2025, the number of substantiated complaints concerning breaches of customer privacy or losses of customer data was zero.

| Measure                                            | Description                                                                                                                                                                   | Control Focus                                                                                                                                        |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| A. Email Confidentiality Classification Management | When sending emails, the confidentiality level is indicated in the subject line.                                                                                              | Enhance confidentiality of electronic documents and prevent leakage of sensitive information.                                                        |
| B. Customer Data Protection Management             | Customer data entered into information systems are classified as top confidential, stored within the Company's internal network systems, and managed by authorized personnel. | Set access permissions, maintain complete log records, and apply standard process controls; violations are subject to personnel disciplinary action. |
| C. User Role and Access Rights Management          | System access rights are assigned according to employee position and department.                                                                                              | Limit the scope of data access and reduce the risk of confidential information leakage and fraud.                                                    |
| D. Corporate Seal Management                       | Use of corporate seals requires system application and approval by the responsible manager.                                                                                   | Control seal use and prevent document and information management risks.                                                                              |

# 3

## CHAPTER 3

# Smart Products and Sustainable Value Chain

- 3-1 Sustainable Value Chain Management
- 3-2 Sustainable Procurement and Supplier Management
- 3-3 Supplier Evaluation and Audit Mechanisms
- 3-4 Product Quality and Responsibility
- 3-5 Customer Experience and Service Quality



### 3-1 Sustainable Value Chain Management

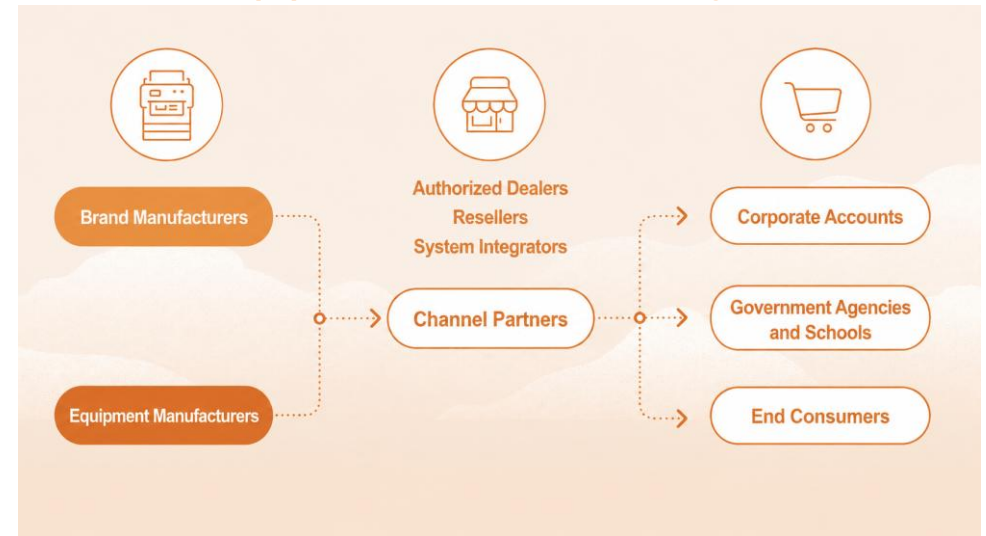
Aurora's business scope primarily comprises two core sectors: office equipment and office furniture. Through a comprehensive value-chain network, Aurora not only provides office hardware and furniture, but also integrates system integration and maintenance services to meet the office needs of corporate customers, government agencies and educational institutions, as well as general consumers.

In its business relationships, Aurora serves as a bridge between brand manufacturers and end users. Leveraging its strengths in channel distribution and system integration, the Company has established stable partnerships with upstream and downstream business partners and jointly promotes workplace digitalization and space optimization. As of 2025, there were no significant changes in the business relationships between the Company and its upstream and downstream vendors or customers.

Aurora is committed to building a transparent and resilient supply chain. In addition to product cost and quality, sustainability criteria are incorporated

into supplier lifecycle management to ensure that every office equipment and furniture product helps create a healthy workplace environment for customers.

#### Aurora Office Equipment and 3D Printer Industry Value Chain



#### Aurora Office Furniture Industry Value Chain



## Overview of Upstream, Midstream and Downstream Activities by Product Category

| Category             | Key Upstream Raw Materials                          | Midstream                     | Downstream (Sales) |
|----------------------|-----------------------------------------------------|-------------------------------|--------------------|
| Office chairs        | Aluminum, plastic, fabric, foam, wood               | OEM / ODM                     | Aurora Furniture   |
| Tabletops            | Plastic, wood                                       | OEM                           | Aurora Furniture   |
| High partitions      | Aluminum, plastic, fabric, glass                    | ODM                           | Aurora Furniture   |
| Screens / partitions | Steel sheet, aluminum, plastic, fabric, wood, glass | Furniture manufacturers / ODM | Aurora Furniture   |
| Steel cabinets       | Steel sheet, plastic, glass                         | Furniture manufacturers       | Aurora Furniture   |
| Sofas                | Fabric, foam, wood                                  | OEM / ODM                     | Aurora Furniture   |
| Carpets              | Plastic                                             | ODM                           | Aurora Furniture   |

### 3-1-1 Supply Chain Management Policy

Guided by the principle that “suppliers are partners for long-term development based on integrity and mutual benefit,” Aurora is committed to establishing a sustainable supply chain. Suppliers are required to value environmental protection, occupational safety and labor rights, and to comply with ethical standards and anti-corruption commitments. The Company prioritizes local suppliers and energy-efficient, environmentally friendly products, including low-energy-consumption, recycled-material and recyclable products, balancing economic benefits with environmental protection and putting circular-economy principles into practice.

Supplier management encompasses selection, evaluation, on-site audits and continuous improvement. During selection, suppliers must meet quality, manufacturing capability and technical requirements and sign an Anti-Corruption and Integrity Commitment. If finished products or components fail to meet delivery standards, suppliers are required to replace or repair them in

accordance with Company requirements, thereby reducing adverse operational impacts arising from supply-chain risks.

In 2025, Aurora completed document-based audits of 156 new suppliers, achieving a 100% completion rate. No material deficiencies or risks were identified. To strengthen sustainability management, the Company established the Taiwan Furniture Supplier Management Operating Guidelines (20210101) and screens and audits suppliers based on quarterly evaluations. Key suppliers are selected for on-site audits based on criteria including responsiveness to quotation requests, delivery performance, delivery quality and after-sales service. Other suppliers undergo on-site or document-based audits conducted by the merchandise procurement function. Through these measures, Aurora ensures that supply-chain management aligns with sustainability standards and supports the Company’s long-term development.

## Aurora Supply Chain Management Policy



### 3-1-2 Key Material Risk Management

Aurora conducts comprehensive risk management for key materials required for its products and services, including office furniture materials, electronic equipment components and packaging materials. The scope covers supply disruption, price volatility, quality and compliance risks. Before a new supplier becomes qualified, it must immediately notify the Company of delivery delays caused by emergencies, natural disasters or other disruptive events and establish emergency alternative-material substitution plans.

Aurora adopts a multi-source procurement model and works with multiple suppliers to reduce dependence on any single source. The Company also prevents any single supplier from accounting for an excessively high share of business, thereby enhancing supply-chain resilience. Responsiveness is an important supplier-selection criterion and is incorporated into the ABC supplier grading system.

To ensure timely material supply, Aurora plans advance reservations for key materials, maintains additional inventory, and establishes strategic alliances with long-term suppliers to improve capacity utilization. Raw materials, work-in-process and finished goods in existing warehouses are monitored in real time, with complete inventory and sales data recorded as a basis for market-demand forecasting and risk management.

Through these measures, Aurora has established a comprehensive mechanism for identifying, monitoring and responding to key-material supply risks. These risks are incorporated into annual risk reports and internal audits to ensure robust supply-chain operations in terms of quality, compliance and sustainability and to support the Company's overall sustainable development strategy.

## Risk Impacts and Response Strategies

| Risk Item                     | Risk Description                                                                                                                                                                                                                                                                                             | Risk Level  | Response Strategies / Actions                                                                                                                                                                                                                                                                                                   |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Raw material price volatility | <ul style="list-style-type: none"> <li>Highly affected by international markets (iron ore and bauxite).</li> <li>Exchange-rate fluctuations and tariff adjustments affect import costs.</li> <li>Energy crises drive price increases.</li> </ul>                                                             | High        | <ul style="list-style-type: none"> <li>Establish multi-source supply with 2–3 qualified vendors.</li> <li>Conduct quarterly price-trend analysis</li> <li>Maintain safety stock for commonly used specifications.</li> <li>Standardize specifications to reduce special parts and strengthen purchasing leverage.</li> </ul>    |
| Supply disruption             | <ul style="list-style-type: none"> <li>External risks such as natural disasters, pandemics and geopolitics.</li> <li>Supplier risks such as single sourcing, insufficient capacity and financial problems.</li> <li>Transportation and logistics risks such as interruptions and port congestion.</li> </ul> | High        | <ul style="list-style-type: none"> <li>Geographically diversify suppliers and strengthen local procurement.</li> <li>Establish secondary sources for key materials.</li> <li>Formulate emergency alternative-material substitution plans.</li> </ul>                                                                            |
| Environmental and regulatory  | <ul style="list-style-type: none"> <li>EU Carbon Border Adjustment Mechanism (CBAM).</li> <li>Customer demand for low-carbon materials.</li> <li>Green environmental regulations such as RoHS and REACH.</li> </ul>                                                                                          | Medium-High | <ul style="list-style-type: none"> <li>Maintain a material compliance list and control prohibited/restricted substances.</li> <li>Introduce low-carbon and environmentally preferable materials.</li> <li>Prioritize suppliers with low-carbon or environmental certifications to reduce regulatory disruption risk.</li> </ul> |
| Quality stability             | <ul style="list-style-type: none"> <li>Uneven steel-sheet thickness and surface flatness.</li> <li>Poor coating adhesion and batch color differences.</li> <li>Dimensional deviations in components.</li> </ul>                                                                                              | Medium      | <ul style="list-style-type: none"> <li>Incoming Quality Control (IQC).</li> <li>In-Process Quality Control (IPQC) and nonconforming-product feedback mechanisms.</li> <li>Regular supplier quality evaluations.</li> </ul>                                                                                                      |

### 3-1-3 Sustainable Procurement

Aurora continues to promote local and green procurement strategies to strengthen supply-chain resilience, support the local economy and reduce environmental burdens. Over the past three years, local procurement accounted for approximately 60%–67% of total procurement, demonstrating the Company's strong reliance on Taiwan-based suppliers and preference for local partners to shorten supply-chain distances, reduce logistics costs and promote local employment.

For green procurement, the Company continues to purchase products bearing environmental labels, certificates issued by the Ministry of Health and Welfare, energy-saving labels, water-saving labels or Green Building Material labels. Although the green procurement ratio declined slightly from 15.7% in 2023 to 10.9% in 2025, mainly reflecting annual procurement mix and project-demand adjustments, the figures continue to demonstrate the Company's commitment to environmentally friendly products.

To effectively manage the supply chain and sustainability objectives, the Company continues to place local suppliers on its priority procurement list,

| Year                                            | 2023          | 2024          | 2025          |
|-------------------------------------------------|---------------|---------------|---------------|
| <b>Local Procurement Amount (NT\$ thousand)</b> | 968,506       | 1,176,349     | 1,079,945     |
| <b>Total Procurement Amount (NT\$ thousand)</b> | 1,559,268     | 1,761,111     | 1,685,750     |
| <b>Local Procurement Ratio</b>                  | <b>62.11%</b> | <b>66.80%</b> | <b>64.06%</b> |

Note: "Local" is defined as Taiwan.

monitor suppliers' environmental performance and adjust procurement ratios according to annual operating needs. This approach balances cost efficiency and sustainability performance while progressively increasing local and green procurement and using these metrics as important ESG reporting indicators.



| Year                                            | 2023          | 2024          | 2025          |
|-------------------------------------------------|---------------|---------------|---------------|
| <b>Green Procurement Amount (NT\$ thousand)</b> | 244,741       | 260,057       | 183,423       |
| <b>Total Procurement Amount (NT\$ thousand)</b> | 1,559,268     | 1,761,111     | 1,685,750     |
| <b>Green Procurement Ratio</b>                  | <b>15.70%</b> | <b>14.77%</b> | <b>10.88%</b> |

Note: Green procurement refers to products bearing environmental labels, certificates issued by the Ministry of Health and Welfare, energy-saving labels, water-saving labels, Green Building Material labels, etc.

### 3-2 Sustainable Procurement and Supplier Management

Based on the principles of risk diversification and supply-chain quality enhancement, Aurora has established Supplier Compliance Requirements as a mandatory element of procurement management. All suppliers must sign the Integrity, Anti-Corruption and Confidentiality Commitment, pledging that their products, components, corporate governance practices and protection of labor rights are consistent with Aurora's ESG management philosophy. For suppliers that fail to meet standards, Aurora provides assistance and guidance and promotes improvements in employee health, safety, human

rights and corporate social responsibility to reduce supply-chain risks. In the event of violations, the Company may terminate or rescind contracts, thereby encouraging suppliers to establish sustainability awareness and accountability.

In 2025, Aurora conducted environmental-risk and labor-rights audits of suppliers, with 100% of audited suppliers passing. This helped ensure compliance with requirements relating to environmental impacts, labor rights, safety and health, and prevent adverse incidents.

| ESG Risk Type                 | Environmental risk                                                                                                                                                                                                                                                                                                                                                           | Governance risk                                                                                                                                                              | Social risk                                                                                                                                                                                                                                                             |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2025 Management Result</b> | 100% of audited major raw-material suppliers passed                                                                                                                                                                                                                                                                                                                          | 100% of new suppliers signed the <b>Integrity, Anti-Corruption and Confidentiality Commitment</b>                                                                            | 100% of audited suppliers passed the <b>Supplier Labor and Human Rights Audit Checklist</b>                                                                                                                                                                             |
| <b>Description</b>            | Aurora continues to require major raw-material suppliers to obtain ISO 14001 environmental management system certification. Six major raw-material suppliers with actual transactions in 2025 were reviewed for environmental risk and all passed. No major actual or potential adverse environmental impacts or violations of relevant laws or initiatives were identified. | All new suppliers are required to sign the commitment. In 2025, 156 suppliers completed signing and were admitted as qualified suppliers only after assessment and approval. | To prevent human-rights-related social risks in the supply chain, Aurora audited four suppliers in 2025. All passed, confirming compliance with baseline requirements for labor rights, safety and health and the implementation of measures to prevent adverse events. |

Note: In 2025, there were 36 major raw-material suppliers with annual transaction amounts of NT\$500,000 or more; 79 suppliers had actual transactions during the year.

### 3-3 Supplier Evaluation and Audit Mechanisms

In accordance with the Supplier Management Regulations and Supplier Management Operating Guidelines, Aurora continues to strengthen supplier management with emphasis on environmental protection, safety and health, and labor rights. In 2024, the Company introduced the Supplier Labor and Human Rights Audit Checklist, establishing ten audit items and grading suppliers based on scores. In 2025, on-site audits were conducted for four key suppliers to ensure compliance with labor rights, occupational safety and environmental standards. Document-based audits were completed for 156 new suppliers, achieving a 100% completion rate, with no material deficiencies or risks identified.

Supplier evaluations cover six dimensions: pre-sales support, quality, delivery, finance, service and sustainability. Suppliers are classified as Grade A, B or

C. In 2025, there were 104 Grade A suppliers and 119 Grade B suppliers, while Grade C suppliers had been completely eliminated, demonstrating continued improvement in overall supplier quality and sustainability performance. The OA Business Division also incorporates sustainability indicators such as carbon emissions, use of recycled materials and the proportion of products with environmental labels.

Looking ahead, Aurora plans to establish an ESG evaluation mechanism incorporating additional environmental, social and governance factors, while continuing to promote greenhouse gas inventories and energy-saving and carbon-reduction initiatives to ensure a stable, compliant supply chain aligned with sustainable development objectives.

| Supplier Evaluation Method | 2023 | 2024 | 2025 |
|----------------------------|------|------|------|
| Planned online evaluations | 211  | 225  | 223  |
| Actual online evaluations  | 211  | 225  | 223  |
| Completion rate            | 100% | 100% | 100% |

| Supplier Evaluation Grade | 2023 | 2024 | 2025 |
|---------------------------|------|------|------|
| Grade A                   | 114  | 106  | 104  |
| Grade B                   | 95   | 119  | 119  |
| Grade C                   | 2    | 0    | 0    |

| New Supplier Audit              | 2023 | 2024 | 2025 |
|---------------------------------|------|------|------|
| Planned document-based audits   | 189  | 218  | 156  |
| Completed document-based audits | 189  | 218  | 156  |
| Completion rate                 | 100% | 100% | 100% |
| Planned on-site audits          | 4    | 8    | 4    |
| Completed on-site audits        | 4    | 7    | 4    |
| Completion rate                 | 100% | 88%  | 100% |

Notes: (1) Document-based audits cover all new suppliers registered on the procurement platform and are conducted through online document review on Aurora's e-procurement platform. On-site audits apply to newly added contract suppliers during the year, particularly suppliers of specification-based products, to ensure compliance with Aurora standards. (2) All suppliers must register on the supplier platform and upload required documents electronically; hard copies are not required, supporting energy conservation and carbon reduction.

### 3-4 Product Quality and Responsibility

#### Management Approach and Evaluation for Aurora's 2025 Material Topic: Consumer Health and Safety

| Material Topic                                                                   | Policy/Commitment                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicators and Targets                                                                                                                                                                                                                                                                                                                                                                                                      | Effectiveness Tracking & Evaluation Mechanism                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Consumer Health and Safety</b>                                                | <b>Policy</b>                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Short-term target (1 year)</b>                                                                                                                                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>Multi-level review mechanisms and monthly regular meetings.</li> <li>Number of environmental labels obtained for multifunction printers.</li> </ul>                                                                                                                                                                                                                                                                                          |
|                                                                                  | Committed to providing high-quality, healthy and safe office products and strictly complying with national regulations and international standards such as BIFMA and ISO. Aurora strengthens supply-chain management, regularly audits suppliers and implements product traceability. Multi-level risk monitoring and safety testing are used to ensure health and safety compliance from product design through after-sales service. | <ul style="list-style-type: none"> <li>OA Business Division: conduct two health- and safety-related internal training sessions annually.</li> <li>Aurora Furniture Business Division: conduct one such session annually.</li> <li>Ensure 100% of key multifunction printers comply with environmental standards and strengthen information transparency and real-time consultation on product health and safety.</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Medium-term target (3–5 years)</b>                                                                                                                                                                                                                                                                                                                                                                                       | <b>2025 actions and results</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Corresponding GRI Standards</b>                                               | <b>Commitment</b>                                                                                                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Continuously improve product design and material selection and conduct annual health and safety risk assessments.</li> <li>Regularly provide product-knowledge training.</li> </ul> <p>OA Business Division to evaluate at least five new product developments or introductions that comply with health and safety requirements.</p>                                                 | <ul style="list-style-type: none"> <li>No violations of health and safety regulations or voluntary codes involving Aurora's principal distributed digital multifunction printers or self-manufactured office furniture products.</li> <li>OA Business Division conducted two online/offline health and safety training sessions.</li> <li>Aurora Furniture Business Division conducted one.</li> <li>Aurora Cloud obtained ISO 27001 information security certification.</li> </ul> |
| GRI 416 Customer Health and Safety 2016.<br>GRI 417 Marketing and Labeling 2016. | Provide safe and comfortable office furniture exceeding statutory standards and rapidly respond to customer needs through comprehensive service platforms. Continue environmental and technological innovation, reduce resource waste and become an industry benchmark for health and safety.                                                                                                                                         | <b>Long-term target (more than 5 years)</b>                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Become a leader in healthy and safe office solutions, offering ergonomic, low-emission and recyclable-material products.</li> <li>Build brand trust around the concept of "peace of mind when purchasing and confidence in use".</li> <li>Promote digitalization and innovation while optimizing products based on market insights.</li> </ul>                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

### 3-4-1 Strict Control of Product Quality, Health and Safety

Aurora places a high priority on product quality and user health and safety. Based on product and service management practices, the Company refers to the international WELL Building Standard, standards for products introduced in response to infectious diseases, national certification standards, relevant certificates and the level of emphasis placed by original manufacturers, and establishes corresponding management measures and implementation procedures.

To ensure that products do not harm user health or environmental safety, Aurora strictly prohibits hazardous substances. SHARP digital multifunction printers distributed by Aurora comply with the EU Restriction of Hazardous Substances (RoHS) requirements. The Company also reduces waste by developing new materials and technologies that extend the service life of repair parts, complies with environmental laws and standards worldwide, and obtains relevant environmental certifications. In Taiwan, digital multifunction printers obtain Environmental Label certification through testing bodies such as ETC.

For office furniture, certain product materials comply with EU REACH requirements concerning Substances of Very High Concern (SVHC), meet U.S. BIFMA standards, and are tested by SGS for formaldehyde and other hazardous substances in accordance with national requirements. In 2025, Aurora's principal distributed digital multifunction printers and all self-manufactured office furniture products had no incidents of non-compliance with health and safety regulations or voluntary codes.

All product labeling complies with Taiwan's Commodity Labeling Act. To date, no violations of regulations concerning product and service information or labeling have occurred. Product information disclosure is designed to ensure transparency and completeness, help consumers use products correctly and reduce potential risks. Marketing communications are also governed to ensure that advertising and promotional information is truthful, non-misleading and compliant with applicable regulations and self-regulatory standards. In 2025, no violations of product/service health and safety requirements, voluntary codes, or marketing communications regulations occurred.

### Basis and Content of Product and Service Management

| Item | Implementation Basis                                                 | Implementation Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | WELL Building Standard (International WELL Building Institute, IWBI) | <ul style="list-style-type: none"> <li>Aurora Furniture and its partners refer to the WELL Building Standard for health and safety considerations in products and services.</li> <li>In 2021, the Taipei business location of the Furniture Business Division pursued and achieved the WELL Health-Safety Rating (WELL HSR), a framework developed with input from more than 600 experts from the COVID-19 Task Force to support facility operations and management in addressing health, safety and well-being.</li> </ul> |
| 2    | Products introduced in response to international infectious diseases | <ul style="list-style-type: none"> <li>To address COVID-19 and other respiratory infectious diseases, Aurora worked with domestic vendors to introduce air purifiers, air sterilization units and UVC sterilization equipment, helping office employees work in a safe and comfortable environment.</li> </ul>                                                                                                                                                                                                              |

| Item | Implementation Basis                                                       | Implementation Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3    | Compliance with national certification standards and relevant certificates | <ul style="list-style-type: none"><li>Products and services provided by Aurora and partners must comply with national certification registration standards and obtain required certificates before import and sale. Products sold also comply with environmental and energy-saving label requirements.</li><li>Aurora prioritizes environmentally friendly office supplies certified by domestic or international standards bodies or government agencies, including low-energy, non-toxic, recycled-material and recyclable products such as multifunction devices and toner cartridges.</li></ul>  |
| 4    | Attention to original manufacturers' sustainability priorities             | <ul style="list-style-type: none"><li>SHARP continues to develop hardware and software technologies, optimize service platforms and application solutions, improve office information security and task efficiency, and enhance workplace environments.</li><li>SHARP also promotes sustainable supply-chain management through its Supply-Chain CSR Deployment Guide, addressing product safety, environmental protection, human rights and labor, and health and safety.</li></ul>                                                                                                                                                                                                    |

3-4-2 Green Product Labels

Aurora Furniture continues to deepen product health and safety management by integrating green procurement policies with international certifications to ensure environmental friendliness and user safety throughout the product lifecycle. In 2025, the Company extensively used raw materials meeting GREENGUARD, Green Building Material and EU REACH requirements across product lines including office tablespots, cabinet panels, office chairs, sofas and carpets.

Through strict procurement and application management, Aurora achieves both health/safety and environmental benefits. Although procurement amounts for GREENGUARD and Green Building Material products declined slightly from 2024 due mainly to market demand and product-mix

adjustments, procurement of EU REACH-certified products increased by 26.9%, demonstrating heightened emphasis on chemical safety and regulatory compliance. All furniture products are accompanied by complete technical information and safe-use guidelines before shipment, covering material composition, application recommendations, storage and transportation. Supporting documentation can be provided upon customer request. Although related information is not yet mandatorily displayed on product bodies or external packaging and is not uniformly disclosed on the Company website, Aurora Furniture will continue to assess the feasibility of introducing labeling requirements by product category and incorporate them into quality and compliance management processes.

Looking ahead, Aurora Furniture plans to expand its existing green procurement policy to more product lines and integrate health and safety management into design, material selection and supply-chain collaboration. By combining environmental considerations with innovative design and

ongoing communication with supply-chain partners, Aurora aims to enhance market competitiveness, customer trust and brand value while progressively achieving sustainable development goals.

### List of Aurora's Green Product Label

| Certification / Label                               | Products / Major Series                                                                                                                                                                                      | 2025<br>Procurement<br>(NT\$ thousand) | Change vs.<br>2024 | Product / Service<br>Information                 | Management Benefit                                                                                          |
|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>GREENGUARD /<br/>Green Building<br/>Material</b> | <ul style="list-style-type: none"> <li>BCG cabinet panels.</li> <li>DA, DBW, DC, TS, R8.5 and meeting-table series.</li> <li>PT partition tabletops</li> </ul>                                               | 4,047                                  | Down 30.01%        | Technical specifications and safe-use guidelines | Meets low chemical-emission standards, reduces indoor air pollution and improves user safety.               |
| <b>Green Building<br/>Material</b>                  | <ul style="list-style-type: none"> <li>BEC cabinet panels.</li> <li>PLANE, CODE, Colink, UP, Spin, TS and meeting-table series.</li> <li>PHT partition tabletops.</li> <li>Inline executive desks</li> </ul> | 13,372                                 | Down 7.60%         | Technical specifications and safe-use guidelines | Uses low-VOC materials to improve environmental performance.                                                |
| <b>EU REACH</b>                                     | <ul style="list-style-type: none"> <li>Venus, Thor, Odin, CSP and CIA office chairs.</li> <li>River sofa</li> </ul>                                                                                          | 1,039                                  | Up 26.90%          | Technical specifications and safe-use guidelines | Meets regulatory requirements and does not contain substances of very high concern, protecting user health. |
| <b>CRI / Green Building<br/>Material</b>            | <ul style="list-style-type: none"> <li>TOLI carpets from Japan.</li> <li>Formosa Chemicals carpets.</li> <li>Ying Bang green-building-material raised floors</li> </ul>                                      | 2,659                                  | Down 10.90%        | Technical specifications and safe-use guidelines | Uses Green Label Plus and low-VOC materials to enhance environmental friendliness.                          |

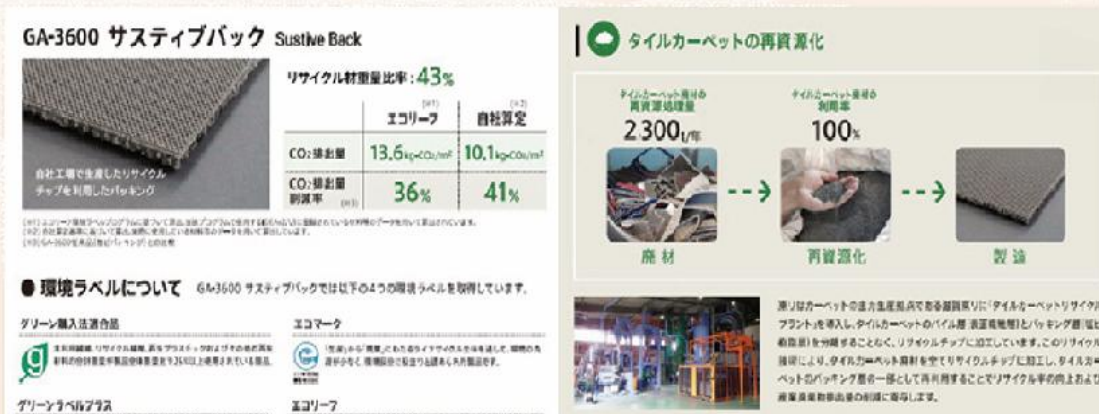
Focus Case: Eco-Friendly Flooring Driving a Circular Economy

## TOLI GA-3600 Carpet Series Advancing Corporate Decarbonization Together

Aurora Furniture introduced the GA-3600 carpet series from leading Japanese carpet manufacturer TOLI, combining innovative craftsmanship and environmentally friendly materials in response to global sustainability and low-carbon transition trends. The series centers on resource-circulation design and uses TOLI's proprietary Sustive Back advanced recycling technology, which enables used carpets and factory offcuts to be directly crushed and recycled.

The backing offers three key advantages. First, it delivers strong environmental and carbon-reduction performance: recycled materials account for up to 43% of its weight and carbon dioxide emissions are reduced by 41%, supporting a complete recycling system. Second, lightweight design reduces overall weight by 10% compared with conventional carpets, improving logistics efficiency and reducing transportation costs. Third, a four-stage foreign-material removal process strictly removes metallic impurities. Testing has shown that even after five recycling cycles, the backing maintains excellent appearance, thickness, and hydrothermal stability.

Combined with highly effective water- and stain-repellent processing, the product maintains its appearance over time and reduces replacement frequency, thereby reducing resource consumption at the source. Through this high-quality, low-carbon solution, Aurora Furniture provides companies pursuing green transformation with a practical pathway to implement ESG and sustainable management.



TOLI has long been dedicated to the development of environmentally friendly products. Its carpets have obtained multiple international environmental certifications and help improve indoor air quality, creating beautiful and comfortable spaces for businesses.



The entire TOLI GA-3600 carpet series has obtained an Eco Mark reviewed and certified by the Japan Environment Association. Across its lifecycle from production to disposal, the series is recognized as imposing a relatively low environmental burden and contributing to environmental protection. TOLI has long been committed to environmentally friendly product development; its carpets have also obtained multiple international environmental certifications and feature low-emission and healthy-building-material characteristics that help improve indoor air quality.

### 3-5 Customer Experience and Service Quality

#### Management Approach and Evaluation for Aurora's 2025 Material Topic: Customer Service

| Material Topic                                                                                     | Policy/Commitment                                                                                                                                                                                                                                                                                                                                                                                            | Indicators and Targets                                                                                                                                                                                                                                                                                                                                                                        | Effectiveness Tracking & Evaluation Mechanism                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Customer Service</b><br><br><b>Corresponding GRI Standards</b><br><br>Customized material topic | <p>Aurora is a company that pursues customer satisfaction. Through integrity and enthusiasm, it earns customer trust and strives to ensure “peace of mind when purchasing and confidence in use.” The Company emphasizes quality and refined service, creates value for customers and realizes customer satisfaction.</p>  | <b>Short-term target (1 year)</b> <ul style="list-style-type: none"> <li>Emphasize quality, refined service and collection of customer feedback; review results and optimize service processes while maintaining customer satisfaction above 95%.</li> <li>Integrate products and services to launch solutions meeting customer needs.</li> </ul>                                             | <ul style="list-style-type: none"> <li>Conduct customer satisfaction surveys through multiple channels such as online message boards, the mobile Customer Service App and survey platforms.</li> <li>Track data through the Customer Satisfaction Management Platform.</li> </ul>                                                                                                                                                         |
|                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Medium-term target (3–5 years)</b> <ul style="list-style-type: none"> <li>Strengthen satisfaction follow-up mechanisms and collect more than 10,000 customer feedback responses annually.</li> <li>Provide real-time remote troubleshooting and achieve a 33% online collaborative repair rate.</li> <li>Implement solutions and reflect results in Company performance growth.</li> </ul> | <b>2025 actions and results</b> <ul style="list-style-type: none"> <li>Customer satisfaction reached 99.2%.</li> <li>7,214 customer feedback responses were collected.</li> <li>12,334 post-repair customer satisfaction surveys were sent, including 5,615 online and 6,719 offline.</li> <li>The online collaborative repair rate reached 33% of total repair requests.</li> </ul>                                                      |
|                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Long-term target (more than 5 years)</b> <ul style="list-style-type: none"> <li>Build comprehensive service channels, with digital-platform channel usage reaching 35%.</li> <li>Continuously refine solutions to improve customer satisfaction.</li> </ul>                                                                                                                                | <div>                     2025 Customer Satisfaction Results                     <div> <div>                         Satisfaction Rate<br/> <b>99.2 %</b><br/> <small>12,334 post-repair customer satisfaction surveys were sent</small> </div> <div>                         Feedback Cases<br/> <b>7,214 cases</b><br/> <small>The online repair rate in 2025 accounted for 33% of the total repair volume</small> </div> </div> </div> |
|                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                           |

### 3-5-1 Comprehensive After-Sales Service

In response to digitalization trends, Aurora provides online repair and installation services. Technical customer-service engineers can remotely assist customers with installing printing and scanning drivers and resolve issues in real time, reducing the need for on-site engineer visits. By 2025, online collaborative repairs accounted for 33% of total repair requests.

Aurora also launched a Mobile Customer Service App that provides one-touch repair requests, repair-progress inquiries, account reconciliation, device meter readings and maintenance history. The App increased the customer service center's processing capacity by 30%, helping ensure service quality and speed and providing customers with an excellent service experience.

#### Aurora's On-Line Collaborative Repair Rate And Mobile Service Usage During Past 4 Years

| Survey Item                                                   | 2022   | 2023   | 2024   | 2025   |
|---------------------------------------------------------------|--------|--------|--------|--------|
| Online collaborative repair rate (% of total repair cases)    | 28%    | 29%    | 30%    | 33%    |
| Customers using Mobile Customer Service App / online platform | 42,720 | 44,238 | 42,409 | 40,019 |

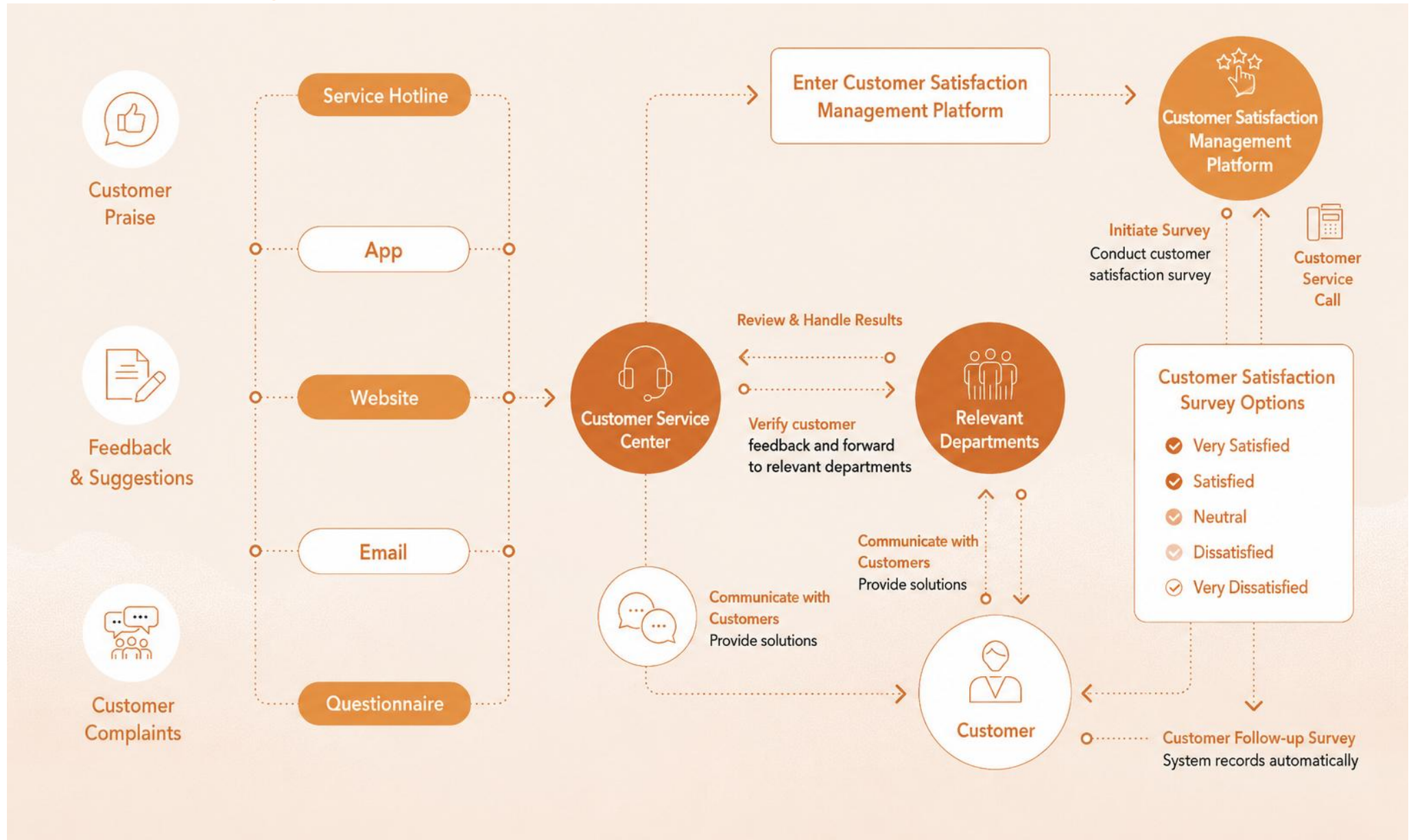
Aurora pursues customer satisfaction with a customer-first service philosophy, comprehensive service and value creation that exceeds expectations. The Company continues to enhance service value, listens carefully with empathy and understanding, and provides attentive, professional responses. Advanced information technology is used to provide multiple communication channels.



#### Aurora's Customer Service Contact Method

| Channel         | Method                                                                                                        |
|-----------------|---------------------------------------------------------------------------------------------------------------|
| Service hotline | 0809 and 4128 service hotlines (Monday–Friday, 8:30–18:00)                                                    |
| Voice message   | After business hours, weekends, public holidays and national holidays                                         |
| App             | Mobile Customer Service App (iOS & Android)                                                                   |
| Website         | Online service platform (Mobile Customer Service Web version), online text customer service and message board |
| Email           | Customer Service Center email                                                                                 |

## Customer Feedback Management Platform Process



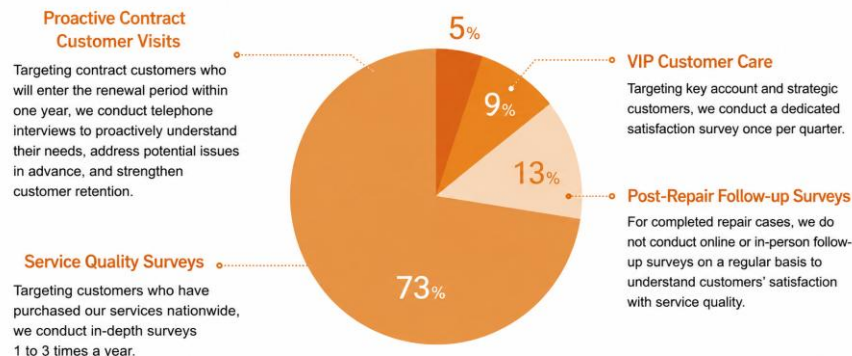
## 3-5-2 Strengthening Customer Relationships — Customer Satisfaction Survey

Customer satisfaction has always been a core management philosophy of Aurora Corporation. Guided by our service belief of “Customer First,” we are committed to providing high-quality products and comprehensive services to earn customer trust and continuously create value. To systematically manage customer needs, the Aurora Group Customer Service Center was established in 2016, placing customer needs first and building long-term relationships of trust through integrity and enthusiasm. In our daily operations, we collect and analyze customer feedback through two major mechanisms.

### Method 1: Customer Satisfaction Survey

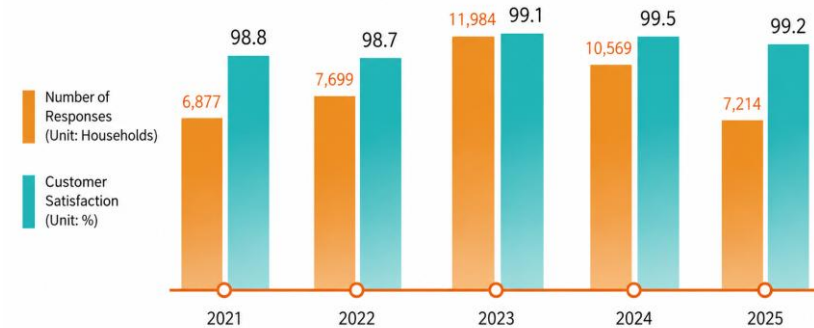
Surveys are divided into three major categories according to customer attributes: “Service Quality,” “Post-Repair Feedback,” and “VIP Customer Care.” Feedback data are systematically collected through both email questionnaires and customer-service telephone interviews. By analyzing customer needs and suggestions, we formulate improvement measures to continuously enhance service quality and deepen customer relationships.

#### Customer Satisfaction Survey Types and Distribution of Respondents



As of 2025, Aurora’s customer satisfaction has remained above 98.7% for five consecutive years.

#### AURORA's Customer Satisfaction Survey Results for the Past 5 Years



### Method 2: Customer Feedback Management Platform

In daily service operations, we collect customer opinions through multiple channels, including the customer service hotline, mobile app, website, email, and questionnaires. The Customer Service Center organizes and archives the feedback in the Customer Satisfaction Management Platform. Relevant departments jointly participate in data analysis to ensure that feedback is incorporated into subsequent improvements and decision-making.

We regard survey results as a core basis for optimization by each department and strengthen service resilience through three steps: identifying gaps, conducting in-depth analysis, and implementing improvements.

1. Identify actual gaps: Survey results accurately reflect the gap between “service arrival time” and “actual expectations,” providing a basis for optimizing dispatch and scheduling.
2. Equipment and capability indicators: Data are used to understand customer equipment usage and are converted into key assessment indicators for “employee education and training” and “customer relationship management.”
3. Closed-loop tracking mechanism: For the three major issues identified through surveys — “service timeliness,” “communication quality,” and

“machine quality” — feedback is directly consolidated and forwarded to relevant departments for adjustment. Follow-up visits and ERP data comparisons are then used to confirm that the issues have been substantively resolved.

Through these measures, Aurora continues to build a customer-centric management system, strengthen the customer experience, and achieve its long-term goals for trust and satisfaction.

## 2025 Questionnaire Optimization

In 2025, Aurora launched a questionnaire optimization mechanism and achieved significant improvements in both data quality and response efficiency.

| Breakthrough                                      | Results                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Significant improvement in response collection | Since the optimization was launched in June, the post-repair response rate increased substantially from 6% in the same period of the previous year to 9%.                                                                                                                                            |
| 2. Precise segmentation principle                 | To avoid excessive disturbance to customers, the system follows the principle of “one questionnaire per customer per month,” with priority given in the order of VIP customers > individual service locations > general repair cases, ensuring the representativeness and breadth of survey samples. |

As of 2025, Aurora’s customer satisfaction reached 99.2%, remaining above 98.7% for five consecutive years. By consolidating and analyzing customer feedback and reviewing service data, we promptly adjust, respond to, and optimize service processes to continuously provide an excellent customer experience.

## 3-5-3 Customer-Centric Response and Improvement Mechanism

Aurora regards customer feedback as an important foundation for advancing customer relationship development. We use multiple channels to understand

customer needs, not only improving product and service quality but also making timely adjustments based on market research and issue-warning feedback, while maintaining ongoing communication and interaction with customers. Customer opinions are regularly reviewed and analyzed, and appropriate improvement plans are developed to establish a comprehensive customer-needs response and handling process.

We value customer feedback. Accordingly, the Furniture Business Division has established standardized response timelines for customer opinions: upon receiving consumer feedback, preliminary review and response are completed within two working days to ensure that issues receive prompt attention. Cross-departmental meetings are also held monthly to systematically review responses to various types of feedback, analyze potential improvement needs, continuously optimize service processes and quality, and enhance customer experience and satisfaction.

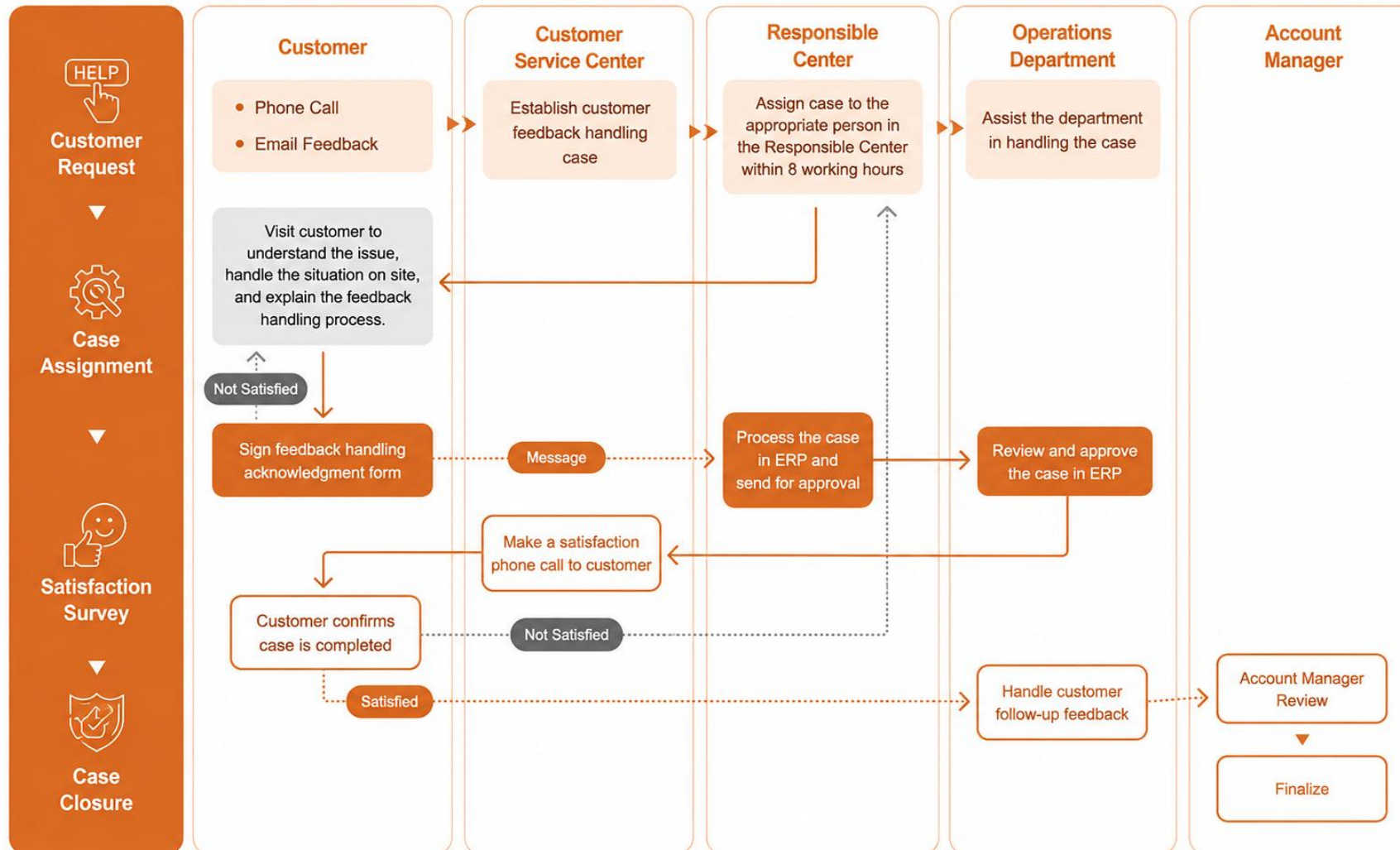
| Key Content                           |                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Plan 1 — Questionnaire Content        | 1. Four focus areas: product use, service, technical aspects, and reputation. Questions cover equipment usage, service personnel’s technical capabilities, service attitude, on-site repair response time, and repair completion time.                                                                                                                                                                      |
| Plan 2 — Implementation Frequency     | Six dimensions: technology, quality, yield rate, design support, manufacturing/production, and customer service. Surveys are conducted regularly (daily, monthly, and quarterly) and cover new customers, post-repair customers, service-location customer care, complaints, etc. Customer feedback and service data are reviewed to adjust, respond to, and optimize service processes in a timely manner. |
| Plan 3 — Improvement Process and Plan | When a customer responds “dissatisfied” or “very dissatisfied” in the Service Satisfaction Questionnaire, the system automatically notifies the Customer Service Center and creates a customer complaint case. A complaint-handling SOP is applied, and a follow-up visit is scheduled three months after case closure to maintain customer relationships and achieve customer satisfaction.                |

### 3-5-4 Customer Complaint Handling

Aurora places great importance on customer service quality and customer relationship management, and continuously uses the number and rate of customer complaints as service performance tracking indicators. In 2025, there were 67 customer complaint cases. Based on the total machines in field

(MIF) serviced during the year, the complaint rate was 0.006%, equivalent to approximately 6 cases per 100,000 machines. Through real-time case tracking, cross-departmental coordination, and service process optimization, the Company continues to improve issue-resolution efficiency and customer satisfaction.

Customer Feedback Handling Process



### 3-5-5 Deepening the Customer Experience

Aurora has always regarded the voice of the customer as a driving force for corporate improvement. To implement precision service and build long-term relationships of trust, we have established a standardized NPS (Net Promoter Score) monitoring mechanism. Through digital tools and rigorous analytical processes, customer opinions are translated into concrete improvement actions.

Through a professional questionnaire platform, customers are proactively invited by email to participate in evaluations. The questionnaire includes a 0–10 recommendation score and an open-ended suggestion field, ensuring convenient data collection and comprehensive feedback. The Customer Service unit classifies responses according to the international NPS standard: scores of 9–10 are “Promoters,” 7–8 are “Passives,” and 0–6 are “Detractors.” The final NPS is calculated by subtracting the percentage of Detractors from

the percentage of Promoters. The overall process is managed through system automation to ensure a high degree of data transparency and traceability.

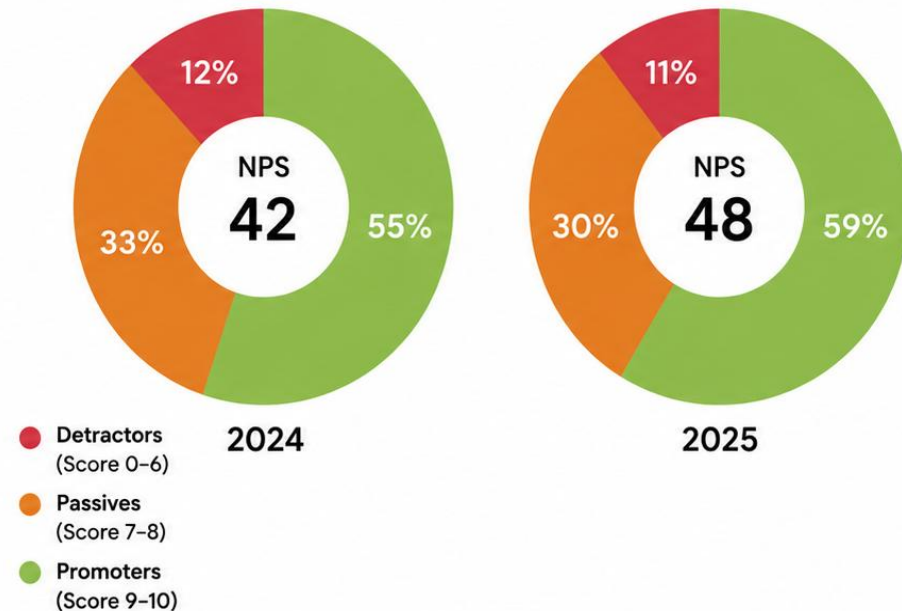
Through monthly and annual trend tracking, Aurora demonstrated significant improvements in service quality in 2025. The annual NPS increased from 42 to 48, representing a 14% increase. The share of highly loyal “Promoters (9–10)” rose from 55% to 59%, while “Detractors (0–6)” declined to 11%. These improvements reflect customers’ recognition of Aurora’s service quality. We will continue to analyze open-ended questionnaire feedback and conduct cross-departmental optimization targeting customer pain points, ensuring a service experience that exceeds expectations at every point in the value chain.

NPS Score Explanation



$$\text{NPS Score} = \text{Promoters (\%)} - \text{Detractors (\%)}$$

Overall Customer NPS Score Distribution



# 4

## CHAPTER 4

# Environmental Sustainability and Circular Office

- 4-1 Climate Change Governance and Financial Disclosures
- 4-2 Energy Management and Efficiency Improvement
- 4-3 Greenhouse Gas Management and Carbon Reduction Strategy
- 4-4 Water Resource Management
- 4-5 Circular Office and Material Reuse
- 4-6 Waste Management and Resource Circulation



## 4-1 Climate Change Governance and Financial Disclosures

In recent years, disasters caused by climate change have occurred frequently. To prepare in advance for climate-related disasters and prevent associated financial losses, Aurora adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), established in 2015 by the international Financial Stability Board (FSB). On the Company's website,

Aurora discloses its response policies and preventive measures for climate-related risks, as well as the resulting financial impacts where appropriate. Through proper climate adaptation and disaster recovery, we seek opportunities to safeguard profitability and strengthen climate resilience in response to future climate-related disasters.

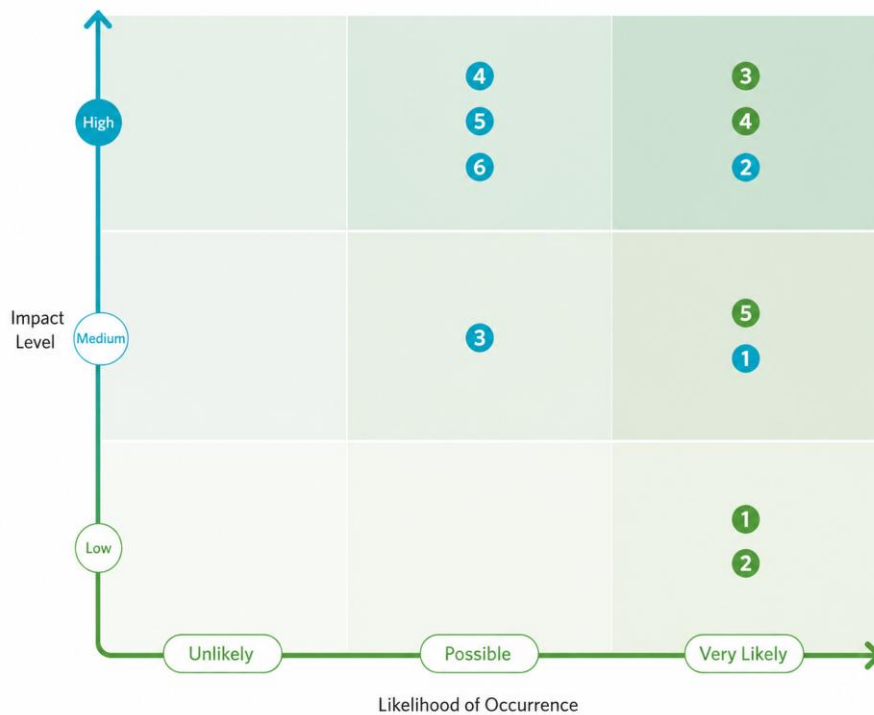
### 4-1-1 Four Core Elements of TCFD

| Core Element        | Action Plan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governance          | The Board of Directors is the highest governing body overseeing climate-related risk management. The Company has established a Sustainability Development Committee, under which an Environmental Sustainability Working Group is responsible for implementation. The Corporate Governance Officer convenes relevant units to identify and confirm annually the potential internal and external impacts of risk issues, including the identification and assessment of climate change risks and responses to climate impacts. Meetings are held regularly each year to select priority corporate sustainability initiatives, including climate-related issues, implement corporate social responsibility actions, and report implementation results to the Board on a regular basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Strategy            | Physical and transition risks and opportunities are identified according to business type and operating conditions. Aurora actively promotes green energy and environmental policies. In response to global climate change and the greenhouse effect, the Company has formulated energy-saving and carbon-reduction measures, promoted energy conservation in offices and public areas, reduced waste, implemented green procurement, and purchased products carrying energy-saving and environmental labels. For major short-, medium-, and long-term risks and opportunities, refer to Section 4-1-3, "Financial Impacts of Climate Change."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Risk Management     | To identify and assess significant impacts or risks that current and future activities, products, and services may pose to sustainable operations, each business division and functional office regularly conducts organizational risk assessments, including climate-change conditions, as a basis for policy formulation and target setting. Assessment results are incorporated into the TCFD-recommended risk assessment mechanism to evaluate specific climate-change issues, understand potential financial impacts, and adopt relevant response strategies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Metrics and Targets | <p>To respond to climate-change impacts and risks and achieve green-energy and carbon-reduction objectives, Aurora uses metrics to manage climate-related risks and opportunities in alignment with corporate strategy.</p> <ol style="list-style-type: none"> <li>Long-term energy-saving and carbon-reduction measures are implemented as described below. <ul style="list-style-type: none"> <li>Energy conservation and carbon reduction: Lighting equipment with energy-saving/environmental labels is selected. Air-conditioning and lighting are turned off in unoccupied meeting rooms. During lunch breaks, only necessary lighting is retained in offices and public areas, with an annual target of reducing electricity consumption by 3%.</li> <li>Water resources: Water conservation is promoted; water flow at restroom sinks is controlled. When aging equipment is replaced, faucets and toilets carrying the Water Efficiency Label are prioritized. Pumps, water tanks, faucets, pipe joints, walls, and underground piping are inspected regularly for leaks.</li> <li>Waste: Waste-reduction policies are promoted. Official documents and paper are printed double-sided or reused on the reverse side where possible, and the use of online document approval systems is increased to reduce paper printing.</li> </ul> </li> <li>Greenhouse gases: 2025 GHG emissions totaled 1,982.51 metric tons CO<sub>2</sub>e, including 801.69 metric tons CO<sub>2</sub>e of Scope 1 emissions and 1,180.82 metric tons CO<sub>2</sub>e of Scope 2 emissions.</li> <li>External assurance: Beginning in 2028, annual GHG inventory results are expected to obtain external assurance.</li> <li>Ultimate goal: Achieve net-zero carbon emissions by 2050.</li> </ol> |

## 4-1-2 Climate-related Risks and Opportunities

Aurora conducts risk assessments of climate-related risks and opportunities and prioritizes them based on impact severity and likelihood of occurrence. Impact severity is classified into three levels — low, medium, and high — while likelihood is classified as unlikely, possible, and very likely. Medium- and high-risk items are identified and appropriate response measures are subsequently formulated to enhance Aurora's resilience to climate-related risks and opportunities.

**AURORA's Climate-related Risks and Opportunities Matrix**



### List of Aurora's Climate-related Risk and Opportunities

| Climate Risk Items                                            | Climate Opportunity Items                     |
|---------------------------------------------------------------|-----------------------------------------------|
| 1. Renewable energy and carbon-reduction regulations          | 1. Improve energy and resource efficiency     |
| 2. Development costs for low-carbon technologies and services | 2. Energy sources                             |
| 3. Cooperation with high-carbon-emitting suppliers            | 3. Expand low-carbon products and services    |
| 4. Changes in market demand                                   | 4. Invest in low-carbon-related businesses    |
| 5. Extreme weather (e.g., heavy rain and typhoons)            | 5. Enhance resilience to climate-change risks |
| 6. Climate anomalies (rising average temperatures)            |                                               |



### 4-1-3 Financial Impacts of Climate Change

After reviewing climate-related risks and opportunities, Aurora analyzes their impacts on the Company's financial position and discloses annual adaptation responses and management targets under "Climate-related Risks and Financial Impacts" and "Climate-related Opportunities and Financial Impacts."

#### Climate-related Risks and Financial Impacts

| Type            | Climate-related Risk                                       | Potential Financial Impacts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Responses and Management Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transition Risk | Renewable energy and carbon-reduction regulations          | <ul style="list-style-type: none"> <li>Compliance with the <b>Climate Change Response Act</b> may require improving energy efficiency at operating locations and increase costs for renewable-energy installations and green electricity certificates.</li> <li>Potential carbon taxes or carbon trading schemes and procurement of compliant raw materials and components may increase operating costs.</li> <li>Fines, judgments, or policy changes may increase costs or reduce demand for products and services.</li> </ul> | <ul style="list-style-type: none"> <li>Evaluate introduction of an internal carbon pricing system to drive energy conservation and carbon reduction across business units.</li> <li>Gradually replace energy-intensive production, air-conditioning, and office equipment and introduce new-energy vehicles for official use.</li> <li>Continue monitoring domestic carbon-fee policy and assess impacts.</li> <li>Promote electronic invoices (63.9% usage in 2025) and diversified collection tools (67% of total collection transactions in 2025) to reduce travel-related emissions.</li> </ul> |
|                 | Development costs for low-carbon technologies and services | <ul style="list-style-type: none"> <li>Regulations and initiatives may require low-carbon technologies, resulting in additional capital investment.</li> <li>New and alternative technologies may replace existing products/services, reducing demand and revenue.</li> <li>R&amp;D and implementation of new technologies and processes may increase costs.</li> </ul>                                                                                                                                                         | <ul style="list-style-type: none"> <li>Improve furniture manufacturing processes to reduce energy-intensive procedures.</li> <li>Advance collaborative AI technology development to facilitate remote working.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                           |

| Type            | Climate-related Risk                            | Potential Financial Impacts                                                                                                                                                                                                                                                                                                                                                                                                                            | Responses and Management Targets                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transition Risk | Cooperation with high-carbon-emitting suppliers | <ul style="list-style-type: none"> <li>Cooperation with high-carbon-emitting suppliers may affect customer trust.</li> <li>Low climate resilience may affect the confidence of investors and stakeholders.</li> </ul>                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>OA equipment manufacturers cooperating with Aurora are leading international enterprises committed to energy conservation and carbon reduction, jointly building a green industrial ecosystem.</li> <li>Furniture products recognized by the Taiwan Excellence Awards will continue to leverage the Malingkeng land resources to contribute to water, forestry, and terrestrial ecosystem conservation.</li> </ul> |
|                 | Changes in market demand                        | <ul style="list-style-type: none"> <li>As sustainability awareness increases, customers may purchase lower-carbon products or services available in the market, affecting revenue.</li> </ul>                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>Introduce energy-efficient and environmentally friendly digital multifunction devices and expand sales.</li> <li>Launch smart office energy-management solutions to help customers conserve energy and reduce costs.</li> <li>Continue improving intelligent and technical customer service to serve customers more promptly and reduce travel-related carbon emissions and transportation costs.</li> </ul>       |
| Physical Risk   | Extreme weather (e.g., heavy rain and typhoons) | <ul style="list-style-type: none"> <li>Climate factors may reduce production capacity and revenue, including supply-chain interruptions caused by transport disruption and production shutdowns caused by plant damage.</li> <li>Operating sites, plants, and machinery may be damaged by climate disasters.</li> <li>Employees may be unable to report to work, reducing productivity and increasing occupational safety and health costs.</li> </ul> | <ul style="list-style-type: none"> <li>Maintain appropriate inventories of raw materials and finished products, with inventory coverage maintained at more than three months.</li> <li>Purchase property damage insurance to diversify disaster-loss risks.</li> <li>Continue remote meter reading/repair, electronic invoices, and online collections to reduce the impact of climate disasters on service personnel travel.</li> </ul>                  |
|                 | Climate anomalies (rising average temperatures) | <ul style="list-style-type: none"> <li>Rising average temperatures may increase air-conditioning use at operating locations, causing electricity costs to rise annually.</li> <li>Buildings in low-lying areas may be flooded by heavy rain or typhoons, increasing maintenance and repair costs.</li> </ul>                                                                                                                                           | <ul style="list-style-type: none"> <li>Gradually replace aging air-conditioning equipment.</li> <li>Purchase property damage insurance to diversify disaster-loss risks.</li> </ul>                                                                                                                                                                                                                                                                       |

## Climate-related Opportunities and Financial Impacts

| Climate-related Opportunity                | Opportunities and Potential Financial Impacts                                                                                                                                                                  | Responses and Management Targets                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Improve energy and resource efficiency     | Recycling and reuse of paper and waste, transition to more efficient electrical equipment, and reduced water consumption can reduce consumables purchases, electricity use, carbon emissions, and water costs. | <ul style="list-style-type: none"> <li>• Reduce unnecessary document printing and use recycled paper for non-confidential documents.</li> <li>• Reuse recyclable packaging materials and centrally process non-recyclable materials to increase proceeds.</li> <li>• Gradually replace energy-intensive production and office equipment.</li> <li>• Install water-treatment equipment to recycle water resources.</li> </ul> |
| Energy sources                             | Launch green-energy-related products and adopt partial solar power generation in offices, increasing product selling points and sales profits while reducing electricity procurement costs.                    | <ul style="list-style-type: none"> <li>• Introduce energy-efficient and environmentally friendly digital multifunction devices and expand sales.</li> <li>• Install solar panels on the roof of the furniture factory to partially achieve self-sufficiency in electricity supply.</li> </ul>                                                                                                                                |
| Expand low-carbon products and services    | R&D of new and alternative technologies requires additional development costs but can become Company intellectual property and attract potential investment partners.                                          | <ul style="list-style-type: none"> <li>• Actively communicate with manufacturers to develop more energy-efficient and environmentally friendly digital multifunction devices and ESG data-management solutions.</li> </ul>                                                                                                                                                                                                   |
| Invest in low-carbon-related businesses    | Launch energy-saving products to align with market trends, improve corporate image, and increase sales and profitability.                                                                                      | <ul style="list-style-type: none"> <li>• Introduce energy-efficient and environmentally friendly digital multifunction devices and expand sales.</li> <li>• Launch smart office energy-management solutions to help customers conserve energy and reduce costs.</li> </ul>                                                                                                                                                   |
| Enhance resilience to climate-change risks | Consolidating climate-change risks and response methods enhances corporate resilience, reduces climate-related losses, and reduces supply-chain losses.                                                        | <ul style="list-style-type: none"> <li>• Establish a climate-change risk response working group, formulate climate-risk response policies, and promote climate-risk disaster-prevention activities and drills.</li> </ul>                                                                                                                                                                                                    |

## 4-2 Energy Management and Efficiency Improvement

As a professional domestic company in the office equipment and office furniture industries, Aurora fully recognizes the various risks posed by climate change. Reducing energy consumption has therefore remained an ongoing priority, while the Company also considers how to continuously increase the proportion of green energy in the future.

Aurora follows the “Regulations Governing Energy Conservation Targets and Implementation Plans for Energy Users from 2025 to 2028” established by the Energy Administration, Ministry of Economic Affairs. In line with the principle that “the greater the electricity consumption, the greater the responsibility for electricity conservation,” different electricity-saving targets are set according to the Company-wide contracted electricity capacity tier. Although Aurora’s contracted electricity capacity does not reach the threshold for a large electricity user, we continue to pursue electricity savings at operating locations each year to improve energy efficiency. ISO 14001, ISO 50001, and ISO 14064-1 are also used as international environmental standards guiding annual management policies and energy-saving and carbon-reduction measures.

Aurora did not use renewable energy during the reporting year. Energy consumption primarily consisted of purchased non-renewable electricity (42.93% of total energy use) and natural gas (26.78%). Total energy consumption in 2025 was 20,859,273 MJ. Energy intensity decreased by 11.3% from the previous year, mainly because the furniture factory adopted energy-efficient equipment that reduced electricity consumption, demonstrating Aurora’s active commitment to energy management.

### Aurora Corporation’s Energy Consumption (Scope 1 + Scope 2)

| Energy Type / Indicator            |                                       | 2023       | 2024       | 2025       |
|------------------------------------|---------------------------------------|------------|------------|------------|
| Non-renewable energy               | Purchased electricity (Taipower) (MJ) | 9,918,711  | 9,598,043  | 8,955,278  |
|                                    | Diesel (MJ)                           | 1,533,503  | 1,719,105  | 1,122,514  |
|                                    | Natural gas (MJ)                      | 6,959,968  | 6,516,653  | 5,586,976  |
|                                    | Vehicle fuel (MJ)                     | 5,442,481  | 5,067,146  | 5,194,505  |
| Total energy consumption (MJ)      |                                       | 23,854,663 | 22,900,947 | 20,859,273 |
| Revenue (NT\$ million)             |                                       | 3,268      | 3,316      | 3,355      |
| Energy intensity (MJ/NT\$ million) |                                       | 7,299.47   | 6,906.20   | 6,217.37   |
| YoY change in energy intensity     |                                       | -6.8%      | -5.4%      | -11.3%     |

Note 1: Energy conversion factors are calculated based on heating values announced by the Ministry of Environment. Note 2: Energy intensity = energy consumption / annual total revenue (NT\$ million).



## 4-3 Greenhouse Gas Management and Carbon Reduction Strategy

To fulfill its responsibility as a global citizen, Aurora actively discloses greenhouse gas emissions information. Since 2022, we have conducted annual GHG inventories in accordance with the methodology of the Greenhouse Gas Protocol (GHG Protocol), using the parent company's financial reporting boundary as the organizational boundary, and have reviewed Scope 1 and Scope 2 greenhouse gas emissions. In 2022, Aurora launched its GHG inventory and verification program. In the fourth quarter of 2022, an internal GHG inventory unit and an internal verification unit were established. Training for Board members, the Corporate Governance Officer, and relevant units was completed in the third and fourth quarters.

Using 2020 as the base year, Aurora calculates greenhouse gas emissions by emission type as well as GHG emissions intensity, using revenue as the denominator. In 2025, Scope 1 emissions were 801.69 metric tons CO<sub>2</sub>e and

Scope 2 emissions were 1,180.82 metric tons CO<sub>2</sub>e. Scope 3 emissions were not calculated. Scope 1 emissions decreased by 10.8% from the previous year, mainly due to reductions in fuel use by company vehicles and natural gas consumption. Purchased energy, mainly electricity, decreased by 84.75 metric tons, or approximately 6.7%, from the previous year, primarily due to energy-efficient equipment adopted at the furniture factory. Overall, 2025 GHG emissions decreased by 8.4% year on year, while GHG emissions intensity declined by 9.46%, continuing the downward trend compared with 2023.

| Scope   | Total Emission(metric tons CO <sub>2</sub> e)                                                                                                      | 2023     | 2024     | 2025     |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|
| Scope 1 | Total greenhouse gas emissions from acetylene, gasoline and diesel for official vehicles, generator fuel, natural gas, and process carbon dioxide. | 938.25   | 898.63   | 801.69   |
| Scope 2 | Purchased electricity, purchased steam, etc.                                                                                                       | 1,363.04 | 1,265.57 | 1,180.82 |
|         | Total GHG emissions (metric tons CO <sub>2</sub> e)                                                                                                | 2,301.29 | 2,164.20 | 1,982.51 |
|         | Revenue (NT\$ million)                                                                                                                             | 3,268    | 3,316    | 3,355    |
|         | GHG emissions intensity (metric tons CO <sub>2</sub> e/NT\$ million)                                                                               | 0.70419  | 0.65265  | 0.59091  |

Notes:

- (1) Conversion factors are based on GHG emission factors announced by the Ministry of Environment.
- (2) GHG emissions are consolidated using the operational control approach.
- (3) Global warming potential (GWP) values are based on the IPCC Sixth Assessment Report.
- (4) Electricity emission factors announced by the Energy Administration, Ministry of Economic Affairs: 0.494 kg CO<sub>2</sub>e/kWh for 2023, 0.474 kg CO<sub>2</sub>e/kWh for 2024, and 0.474 kg CO<sub>2</sub>e/kWh provisionally used for 2025 because the 2025 factor had not yet been announced; adjustments will be made as necessary after the latest factor is released.
- (5) GHG emissions intensity = total GHG emissions (metric tons CO<sub>2</sub>e) / revenue (NT\$ million).
- (6) The GHG emissions base year is 2020, selected because it was the first year in which GHG emissions statistics were compiled. GHG emissions in that year were 2,549.15 metric tons CO<sub>2</sub>e.

### 4-3-1 Energy Conservation and Carbon Reduction

Aurora actively promotes energy-efficiency improvements and carbon-emission reduction initiatives by integrating process optimization, equipment improvements, and employee energy-conservation education to continuously reduce energy consumption and GHG emissions. Results in 2025 demonstrate substantive achievements across different energy types and management measures.

Through process refinement and operating standardization, fuel consumption decreased by approximately 3,130,106 MJ compared with the 2020 baseline, equivalent to a reduction of 226.30 metric tons CO<sub>2</sub>e. Optimization of server-room equipment improved electricity-use efficiency, reducing electricity consumption by approximately 15,716 MJ compared with the pre-optimization 2022 baseline and reducing emissions by 2.07 metric tons CO<sub>2</sub>e. Employee energy-conservation education and behavioral guidance, such as turning off lights during lunch breaks, further reduced electricity use by 13,905 MJ, equivalent to 1.83 metric tons CO<sub>2</sub>e. In total, the three initiatives saved 3,159,727 MJ of energy and reduced carbon emissions by 230.20 metric tons CO<sub>2</sub>e.

In the future, Aurora will continue expanding energy-management measures and incorporate energy efficiency and carbon-reduction performance into routine operations and performance evaluation, ensuring that environmental sustainability objectives are implemented while pursuing economic benefits.



| Action Plan                           | Energy Type Reduced | Base Year / Baseline                    | Energy Consumption Reduced (MJ) | Carbon Emissions Reduced (metric tons CO <sub>2</sub> e) |
|---------------------------------------|---------------------|-----------------------------------------|---------------------------------|----------------------------------------------------------|
| 1. Process refinement                 | Fuel                | 2020 (before process refinement)        | 3,130,106                       | 226.30                                                   |
| 2. Server-room equipment optimization | Electricity         | 2022 (before equipment optimization)    | 15,716                          | 2.07                                                     |
| 3. Employee energy conservation       | Electricity         | Compared with no energy-saving measures | 13,905                          | 1.83                                                     |
| Total                                 |                     |                                         | 3,159,727                       | 230.20                                                   |

Notes:

(1) Process refinement: based on an average urban customer distance of 5 km, each round trip can save 10 km of travel. Under the Vehicle Fuel Consumption Standards and Inspection Administration Regulations, using an energy-efficiency standard of 38 km/L for motorcycles with engine displacement of 100–150 cc, gasoline saved = 10 km/trip ÷ 38 km/L = 0.26315 L/trip.

(2) Server-room equipment optimization: emissions reduced (metric tons) = electricity saved (kWh) × 0.474 kg CO<sub>2</sub>e/kWh × 1 metric ton / 1,000 kg.

(3) Employee energy conservation: emissions reduced (metric tons) = electricity saved (kWh) × 0.474 kg CO<sub>2</sub>e/kWh × 1 metric ton / 1,000 kg.

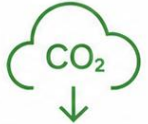
### 4-3-2 More Energy-Efficient Products and Services

To reduce the number of paper invoices issued and the carbon emissions generated during delivery, Aurora's Finance function promotes electronic invoicing. Invoices are issued through an electronic invoice platform and sent by email. The electronic process eliminates manual paper printing and mailing costs. This practice has been implemented since 2015, and by 2025 Aurora's electronic invoice usage rate had reached approximately 63.9%. In addition, for collection operations, the Company provides customers with virtual accounts for bank transfers, enabling easier identification of payments, direct account offsetting, and account reconciliation while saving internal labor and travel time. More diversified payment platforms are planned for the future.

To meet corporate demand for low-carbon offices, Aurora has introduced SHARP's latest BP Series multifunction printers from Japan. Energy conservation and carbon reduction were incorporated into the design stage of the BP Series, with three major innovative features that make the equipment more energy-efficient and environmentally friendly.

In addition to providing lower-energy-consumption SHARP multifunction printers carrying environmental labels, Aurora also provides customers with ESG low-carbon office services. Data are critical for enterprises to inventory current practices and achieve green carbon-reduction goals. However, the collection, consolidation, and analysis of carbon-emission data from existing office equipment still rely on manual work at many stages, resulting not only in inefficiency but also in concerns regarding data accuracy.

#### Low Carbon Commitment · SHARP's Three Core Points

| Point 1 Use of New Energy-saving Control System                                                                                                                                                                                                                                                                                                                                                                                                                        | Point 2 Technology Improvement                                                                                                                                                                                                                                                                                                                                                                      | Point 3 Selection of Recyclable Materials and Components                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br><b>40%</b><br><b>0.3W power consumption in standby mode, reducing power consumption by 40% or more</b><br><p>By adopting a next-generation power-saving Microstem-Crystal technology and SHARP's proprietary Feed Forward control system, the power consumption in standby mode is reduced by 40% or more. It complies with the U.S. <i>Energy Star</i> version 3.0 standard.</p> | <br><b>0.3↓</b><br><b>Reduce CO<sub>2</sub> emissions</b><br><p>By integrating and optimizing various energy-saving technologies, we achieved a 3% or more reduction in CO<sub>2</sub> emissions during the product life cycle. This reflects our ongoing commitment to improving environmental performance.</p> | <br><b>R</b><br><b>Parts are recyclable</b><br><p>We use recyclable resin materials and carefully design our parts to facilitate disassembly and recycling, enabling effective resource recycling and waste reduction.</p> |



The Aurora Cloud AI Interview System has obtained ISO 27001 information-security certification, supporting the three core objectives of confidentiality, integrity, and availability.

Aurora independently developed the “ESG Green Report,” a solution that automatically compiles and analyzes carbon-emissions data. With one click, the system can generate the monthly carbon emissions and paper consumption of each multifunction printer, helping enterprises establish appropriate carbon-reduction targets. In addition to avoiding errors in manual statistics, the solution enables enterprises to further formulate green and sustainable policies.

Aurora continues to develop its cloud business by enhancing new functions in its human resources system and improving overall platform performance. As of 2025, Aurora Cloud had cumulatively served 1,160 enterprises. Through five types of electronic documents in the cloud-based HR system—including employee records, leave applications, attendance records, payroll statements, and work schedules—the platform effectively reduces paper consumption and manual processing requirements for corporate users. Aurora Cloud also continued to strengthen information-security standards and management mechanisms, completing the ISO 27001 international information-security

certification assessment in 2025 and enhancing account and password authentication mechanisms to improve security.

| ESG Green Report       | Environmental Report                                                                                | Green Report APP                                                                                                  | Green Report                                                                                                           |
|------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Presentation Interface |                                                                                                     |                                                                                                                   |                                                                                                                        |
| Data Display           | Multi-device Multifunction Copier Usage Status                                                      | Single-unit Multifunction Copier Usage Status                                                                     | Individual Multifunction Copier Usage Status                                                                           |
| Data Collection Method | Real-time Update                                                                                    | Real-time Update                                                                                                  | Real-time Update                                                                                                       |
| Data Content           | Paper Usage Analysis<br>Carbon Emissions Analysis<br>Service Personnel<br>Carbon Footprint Analysis | Paper Usage Analysis<br>Energy Usage Analysis<br>Carbon Emissions Analysis<br>Real-time Indoor Air Quality Status | Print / Copy / Fax / Scan Statistics<br>Energy Usage Analysis<br>Carbon Emissions Analysis<br>Waste Emissions Analysis |
| Access Method          | Free of Charge / Included                                                                           | Free of Charge / Included                                                                                         | Paid / Per Device                                                                                                      |

The ESG Green Report helps enterprises collect carbon-emissions data.

In addition, AI interviews are conducted remotely and asynchronously, saving candidates travel time while helping employers identify suitable talent. This not only reduces transportation-related carbon emissions but also improves recruitment efficiency.

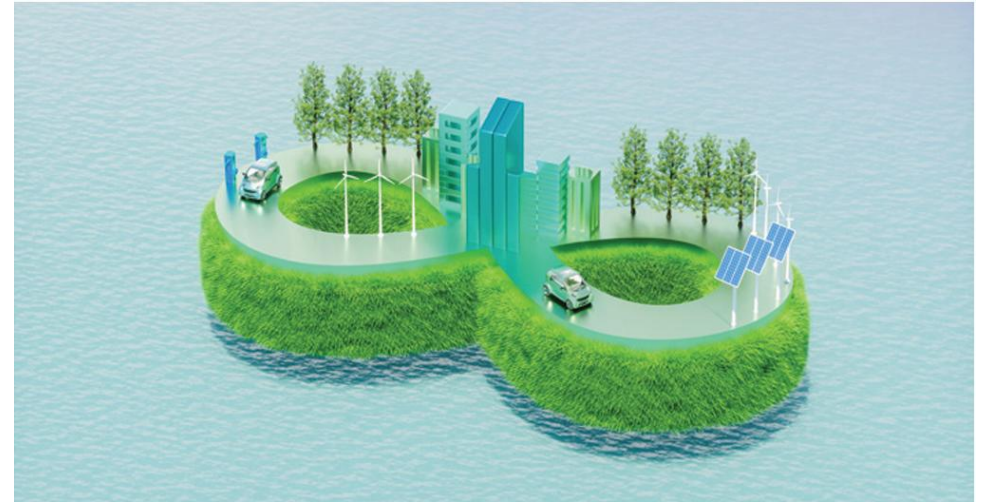
Looking ahead to 2026, Aurora Cloud expects to cumulatively serve 1,350 enterprises using its cloud-based HR system. Leveraging AI technologies, it will develop additional value-added applications, including AI scheduling systems and AI digital employees, thereby expanding its service portfolio and revenue sources while meeting diverse customer needs.

Aurora actively promotes cloud-based operations to help enterprises achieve energy conservation and carbon-reduction goals, reduce environmental impacts, and effectively control operating costs. Through continuous innovation and optimization, Aurora not only enhances operational efficiency but also creates sustainable business value for customers.

## 4-4 Water Resource Management

The furniture industry is highly water-intensive, with processes such as coating requiring substantial water use. Aurora's furniture factory is located in the Dajia Youth Industrial Park in Taichung. According to the World Resources Institute's Aqueduct Water Risk Atlas, the area is assessed as Low (0–1) in water-resource risk. The factory primarily uses industrial water, which does not directly compete with domestic water use, and therefore has limited impact on locally shared water resources.

To reduce reliance on groundwater and avoid impacts on agricultural irrigation, seawater intrusion, or deterioration of groundwater quality, all wastewater is discharged through dedicated pipelines to the factory's wastewater treatment facilities. Discharge complies with the influent and effluent water-quality standards of the Dajia Youth Industrial Park Wastewater Treatment Plant, and qualified contractors are regularly commissioned to conduct testing. Because chemicals are added during pretreatment, the wastewater is unsuitable for recycling and reuse; nevertheless, it is properly managed in accordance with applicable regulations to ensure environmental safety. In 2025, the factory had no incidents involving effluent that failed to meet discharge standards or other environmental pollution events.



Through these measures, Aurora continues to reduce the impact of its operations on water resources and ensures that drainage management complies with regulatory requirements, demonstrating its commitment to shared water resources and the surrounding environment.

### 4-4-1 Water Withdrawal

**Aurora's Total Water Withdrawal in All Areas over the Past Three Years (Unit: million liters)**

| Water source                                      |                               | 2023   | 2024   | 2025   |
|---------------------------------------------------|-------------------------------|--------|--------|--------|
| Calculate Water withdrawal volume by Water Source | Third-party water (Tap water) | 12.401 | 11.264 | 11.311 |
|                                                   | Surface water                 | 0      | 0      | 0      |
|                                                   | Groundwater                   | 23.300 | 28.650 | 26.480 |
| Total water withdrawal                            |                               | 35.701 | 39.914 | 37.791 |

## 4-4-2 Water Discharge

Aurora's Total Water Discharge in All Areas over the Past Three Years (Unit: million liters)

| Destination                                    |                   | 2023   | 2024   | 2025   |
|------------------------------------------------|-------------------|--------|--------|--------|
| Calculate Water Discharge by Water Destination | Surface water     | 0      | 0      | 0      |
|                                                | Groundwater       | 23.300 | 23.011 | 21.927 |
|                                                | Seawater          | 0      | 0      | 0      |
|                                                | Third-party water | 12.401 | 11.264 | 11.311 |
| Total water discharge                          |                   | 35.701 | 34.275 | 33.238 |

Note: This table has been restated based on the water-balance principle, assuming that tap-water withdrawal equals water discharge, for the purpose of estimating discharge data.

## Water Quality of Discharge from Aurora Sites in 2025 (Unit: mg/L)

| Site              | Local sewer standard (COD/SS) | BOD | COD   | SS    |
|-------------------|-------------------------------|-----|-------|-------|
| Furniture Factory | 640 / 480                     | 0   | 92.40 | 21.70 |

Notes:

(1) The above discharge volumes are based on water-meter records. The local sewer standard refers to the influent standard of the Dajia Youth Industrial Park Wastewater Treatment Plant.

(2) Process wastewater from the Furniture Factory is treated through the Dajia Youth Industrial Park wastewater treatment system to levels well below effluent standards before being discharged to the receiving water body.

(3) The water-quality data above are based on analyses of site water samples collected by a qualified testing company.

## 4-4-3 Water Consumption

Water Consumption by all Aurora's region Over the past three years (Units: million liters)

| Annual water consumption | 2023 | 2024  | 2025  |
|--------------------------|------|-------|-------|
| Water consumption        | 0    | 5.639 | 4.553 |

Note: This table has been restated based on the water-balance principle, assuming that tap-water withdrawal equals water discharge, for the purpose of estimating water-consumption data.

## 4-5 Circular Office Practice and Material Reuse

Aurora continues to strengthen the functionality and sustainability of its furniture products by introducing innovative materials such as recyclable plastics and environmentally friendly wood, and by optimizing modular design to improve disassembly, repairability, and upgradeability. These measures extend product life, reduce material waste, and increase market value. In response to circular-economy trends, Aurora works with suppliers to use recycled materials in building-material production, promotes secondary-circulation service strategies, and improves resource reuse.

For office solutions, Aurora focuses on “health, efficiency, technology, and sustainability.” Through cross-disciplinary collaboration, the Company expands its market reach and provides diverse products and services to meet different customer needs. Regional sales meetings are held monthly to analyze customer feedback and product usage. Business strategies are adjusted based on market competition dynamics and customer needs, enabling flexible responses to market changes and strengthening competitive advantages.

### Share of Renewable Materials Used in AURORA Office Chairs, Storage Cabinets, and Partitions (Including Packaging)

| Product    | Total renewable materials (metric tons) | Total non-renewable materials (metric tons) | Share of renewable materials |
|------------|-----------------------------------------|---------------------------------------------|------------------------------|
| Cabinets   | 71.22                                   | 1,547.04                                    | 4.40%                        |
| Partitions | 0                                       | 146.65                                      | 0%                           |

### Percentage of Products and Packaging Materials Reclaimed/Recycled by AURORA in 2025

| Product          | Products sold | Recovered products and packaging | Recovery ratio |
|------------------|---------------|----------------------------------|----------------|
| Office equipment | 2,951 units   | 7,390 units                      | 250.42%        |
| Steel cabinets   | 57,014 units  | 0                                | 0%             |
| Partitions       | 27,600 sets   | 0                                | 0%             |

To reduce environmental impacts and achieve waste reduction, Aurora applies life-cycle thinking to product design. Major raw materials include steel sheets, aluminum sheets, and plastics. Renewable/recyclable materials include steel sheets, aluminum sheets, plastics, and cartons. The total weight of materials used in products was 1,764.91 metric tons. By product category, the estimated share of renewable materials was 4.4% for cabinets and 0% for partitions.

Aurora also proactively recovers and reuses office equipment, including multifunction printers. In 2025, one qualified recycler provided end-of-life equipment recycling services, and a total of 7,390 used machines were recovered, including 2,303 scrapped units and 5,087 environmentally refurbished units for reuse. The recovery ratio for this product was 250.42%, with a circular reuse rate of 69%. Packaging materials used for shipments—including pallets, iron racks, iron shafts, wooden shafts, and sealing boards—are also recovered and reused, significantly reducing the use of single-use materials. The actual recovery rate of wooden pallets reached 90.1% in 2025.

### Total Materials Recovered and Reused by Aurora in 2025

| No. | Material type             | Total recovered/reused materials (metric tons) |
|-----|---------------------------|------------------------------------------------|
| 1   | Waste plastic mixtures    | 35.250                                         |
| 2   | Waste toner               | 0.430                                          |
| 3   | Waste paper mixtures      | 51.120                                         |
| 4   | Expanded polystyrene (PS) | 4.550                                          |
| 5   | Scrap iron                | 61.440                                         |
| 6   | Scrap aluminum            | 1.935                                          |
| 7   | LDPE plastic              | 0.525                                          |

## 4-6 Waste Management and Resource Circulation

### Management Approach and Evaluation for Aurora's 2025 Material Topic: Waste Management

| Material Topic                                                                                                                                                                                                                                              | Policy/Commitment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Indicators and Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Waste Management</b>                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>To make green consumption more environmentally friendly, establish a comprehensive post-consumer recovery mechanism and minimize environmental impacts through a closed-loop recycling approach.</li> <li>Monitor the proportions of renewable and non-renewable raw materials used in product waste, establish comprehensive product recovery processes, and develop waste-material recovery systems and standards.</li> <li>Implement operations in compliance with environmental regulations to reduce environmental impacts, adopt comprehensive recycling procedures, strengthen resource recovery, and achieve waste-reduction objectives.</li> </ul> | <b>Short-term target (1 year)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>OA Business Division: Achieve a 100% post-consumer recovery ratio in 2025 and recover/treat 24 metric tons of waste toner cartridges.</li> <li>Aurora Furniture Business Division: Recover 70 metric tons of product waste in 2025.</li> <li>Furniture Factory: Establish waste-recovery categories and disposal methods, collect data, formulate comprehensive waste-management guidelines, increase the wooden-pallet recovery rate to 70%, and achieve a 3% waste-reduction target.</li> </ul>                                                                                                                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Medium-term target (3–5 years)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>OA Business Division: Maintain an annual post-consumer recovery ratio of 100% by 2028 and recover/treat 26 metric tons of waste toner cartridges.</li> <li>Aurora Furniture Business Division: Recover 85 metric tons of furniture product waste by 2028; establish progress targets for waste recovery at the point of product sales; formulate and pilot cooperation programs with compliant furniture-waste recyclers; and coordinate with recyclers on reusable resources to reduce waste generation.</li> <li>Furniture Factory: Seek green-product alternatives based on waste material types, increase reuse frequency, promote resource recycling and reuse, reduce overall waste generation, and increase the proportion of products with green environmental certifications.</li> </ul> |
| <b>Corresponding GRI Standards</b>                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Long-term targets (more than 5 years)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| GRI 306-1<br>Waste generation and significant waste-related impacts<br>GRI 306-2<br>Management of significant waste-related impacts<br>GRI 306-3<br>Waste generated<br>GRI 306-4<br>Waste diverted from disposal<br>GRI 306-5<br>Waste directed to disposal |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>Implement progress targets for waste recovery at the point of product sales, cooperate with compliant furniture-waste recyclers, and periodically revise plans.</li> <li>Improve manufacturing processes, increase material utilization and product yield, and reduce scrap generation.</li> <li>Seek advanced waste-recycling technologies and strengthen waste reuse.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                |

## Management Approach and Evaluation for Aurora's 2025 Material Topic: Waste Management

| Material Topic                                                                                                                                                                                                                                              | Effectiveness Tracking Mechanisms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                 |                      |                 |                      |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------|----------------------|-----------------|----------------------|--------------------|
| <b>Waste Management</b>                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Establish a complete-machine facility to centrally recover and reuse used equipment. Scrapped machines and waste toner cartridges are handled by contracted qualified resource recyclers, with ad hoc inspections.</li> <li>Establish an initial furniture-waste recovery mechanism, gradually pilot product recovery services at customer sites, and continue increasing the proportion of environmentally friendly materials in products.</li> <li>Select at least two qualified waste-treatment contractors for the factory and regularly audit waste flows.</li> <li>Regularly track and review waste-reduction targets.</li> </ul> |                              |                 |                      |                 |                      |                    |
| <b>Corresponding GRI Standards</b>                                                                                                                                                                                                                          | <b>2025 Actions and Specific Results</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                              |                 |                      |                 |                      |                    |
| GRI 306-1<br>Waste generation and significant waste-related impacts<br>GRI 306-2<br>Management of significant waste-related impacts<br>GRI 306-3<br>Waste generated<br>GRI 306-4<br>Waste diverted from disposal<br>GRI 306-5<br>Waste directed to disposal | <ul style="list-style-type: none"> <li>Scrapped used machines and empty toner cartridges were handled by qualified resource-recycling contractors. In 2025, a total of nine qualified waste contractors were responsible for recycling operations.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |                 |                      |                 |                      |                    |
|                                                                                                                                                                                                                                                             | Business unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Item                         | Target recovery | Target recovery rate | Actual recovery | Actual recovery rate | Target achievement |
|                                                                                                                                                                                                                                                             | OA Business Division                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Total Post-Consumer Recovery | 480.350 t       | 100%                 | 479.180 t       | 99.75%               | 99.75%             |
|                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Waste Toner Cartridges       | 24 t            | 100%                 | 24.857 t        | 90.00%               | 103.57%            |
|                                                                                                                                                                                                                                                             | Furniture Business Division                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Product Waste Recovery       | 70.000 t        | Note 1               | 95.610 t        | Note 1               | 136.59%            |
|                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Wooden Pallet Recovery       | 820 pieces      | 70%                  | 1,055 pieces    | 90.10%               | 128.66%            |
|                                                                                                                                                                                                                                                             | Note 1: The Furniture Business Division is progressively establishing weights for all product items as a basis for statistics and recovery-rate estimates.<br>Note 2: Because pallets vary in size and are not weighed, the unit used is number of pieces.                                                                                                                                                                                                                                                                                                                                                                                                                     |                              |                 |                      |                 |                      |                    |

## 4-6-1 Waste Management and Reduction Measures

In 2025, Aurora continued to implement industrial waste management covering production-process waste, including scrap iron, scrap aluminum, inorganic sludge, waste plastic mixtures, waste wood mixtures, waste cloth, printer toner cartridges, and packaging waste. To reduce potential operational and environmental impacts, the Company applies a product life-cycle approach and continues to promote source reduction, circular use, and lawful treatment. In 2025, nine qualified domestic waste-treatment contractors were responsible for waste recovery. In accordance with the ISO 14001:2015 environmental management system, the Furniture Factory also conducts regulatory identification for wastewater, waste, noise, and air pollution every January and reviews regulatory compliance quarterly. No violations occurred in 2025.

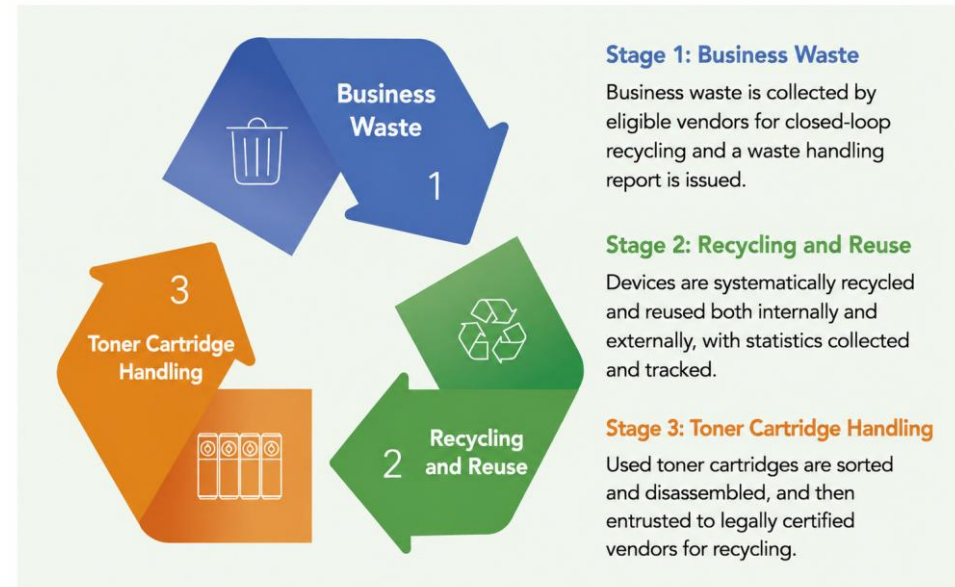
To ensure that waste flows are traceable and lawful, Aurora applies strict selection criteria to waste transport contractors and periodically conducts on-site verification of actual receipt and reuse. Two contractors have implemented GPS satellite positioning systems for real-time waste monitoring and management. Aurora also requires suppliers to establish “waste reduction and recycling/reuse” targets, extending circular-economy concepts throughout the supply chain and supporting the goal of minimizing waste across the value chain.

Aurora has established a three-stage closed-loop recovery and treatment mechanism. Stage 1 addresses industrial waste, which is recovered through a closed-loop process by qualified contractors that issue treatment reports. Stage 2 covers refurbishment, recovery, and domestic/overseas reuse of used equipment, with statistics and tracking. Stage 3 covers toner cartridges, which are sorted and simply dismantled before being entrusted to lawful recyclers. Comprehensive management processes and monitoring mechanisms are established at each stage to ensure optimal recovery and reuse, while Aurora continues to increase the share of environmentally friendly product materials and reorganize resources to create new value.

Results for 2025 show that the Furniture Business Division recovered 95.61 metric tons of product waste, exceeding the annual target of 70 metric tons and achieving 136.59% of the target. It recovered 1,055 wooden pallets, exceeding the target of 820 pieces, for a target achievement rate of 128.66%. The OA Business Division achieved total post-consumer recovery of 479.18 metric tons, slightly below the 480.35-metric-ton target, with a recovery rate of 99.75%. Waste toner-cartridge recovery reached 24.857 metric tons, exceeding the 24-metric-ton target and achieving 103.57% of the target. Total waste amounted to 320.157 metric tons, a decrease of 34.235 metric tons

from the previous year, while the circular reuse rate remained at 72.95%, reflecting continued improvement in resource-recovery efficiency and waste-management performance.

### AURORA's 3-Stage Closed-loop Recycling and Handling Mechanism



Aurora continues to seek green alternatives based on waste material types, increase reuse frequency, promote resource recycling and reuse, improve production quality and material utilization, and refine coating processes by adopting environmentally friendly chemicals to reduce heavy-metal content and process sludge, thereby promoting a higher proportion of products with green certifications. The Company continues to track short-, medium-, and long-term targets, including increasing furniture product-waste recovery to 95.61 metric tons, achieving 24.857 metric tons of waste toner-cartridge recovery, promoting customer-side product recovery services, and cooperating with compliant recyclers to establish complete-machine recovery programs. Going forward, Aurora will continue engaging additional compliant waste recyclers, regularly audit waste flows, refine manufacturing and recycling technologies, improve product yield and material reuse, and further reduce scrap generation, ensuring a long-term positive trend in waste management and circular-economy practices.

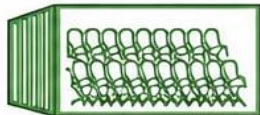
## Case Study: Packaging Innovation and Green Logistics Efficiency

AURORA adheres to the concept of green and sustainable office supplies, promoting the “Green Packaging Reform Experts” initiative. Through source management and packaging optimization, we have improved KD (knock-down) packaging and replaced foam with honeycomb paper. Successful products have reduced packaging volume from 0.58 CBM to 0.32 CBM, achieving a 45% reduction in packaging materials. This has lowered the weight of a single carton from 6.1 KG to 3.4 KG, effectively optimizing storage space. Each 20-foot container can now load 54 more cartons, an increase of 120%, improving container utilization by 122%. From January to November 2025, based on shipments of 950 chairs, we successfully shipped 17 additional containers and, at the same time, reduced carbon emissions by approximately 8 tons. We also reduced the use of low-quality corrugated cartons and cut down the use of stuffing materials by 2.5 tons, demonstrating our commitment to low-carbon operations and sustainable environmental performance.

**45% ↓**

### Reduction in Packaging Materials

Packaging volume per carton:  
Before improvement: 0.58 CBM  
After improvement: 0.32 CBM

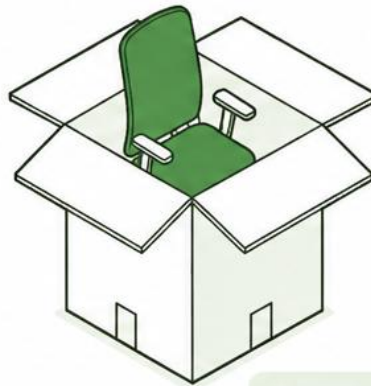


Each 20-foot container can load 54 more cartons



Requires 17 fewer 20-foot containers

Original Single Unit  
Corrugated Carton



### Packaging Reform

#### Main Chair Material Optimization Benefits

#### Benefits

From January to November 2025, based on shipments of 950 chairs, we achieved the following benefits: 17 additional 20-foot containers shipped, reducing carbon emissions by approximately 8 tons. At the same time, we reduced the use of low-quality corrugated cartons and stuffing materials by approximately 2.5 tons.

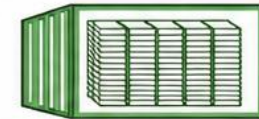
Converted to  
Single Unit KD Carton



**122% ↑**

### Increase in Container Loading Capacity

Carton weight per unit:  
Before improvement: 6.1 KG  
After improvement: 3.4 KG



Each 20-foot container can load 54 more cartons (an increase of 120%)



Saves 8 additional 20-foot containers

### Aurora’s 2025 Waste Reduction Measures and Methods

| Measure                                                                                                               | Method                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Improve material utilization and production quality                                                                   | Improve cutting utilization of steel sheets and aluminum materials to reduce scrap generation; improve production quality, reduce defect rates, and decrease material scrapping.               |
| Control recyclable items                                                                                              | Define recyclable items (paper, plastics, glass, metals, etc.), implement categorized control, and record quantities.                                                                          |
| Recover and refurbish office equipment for overseas resale                                                            | After sorting and refurbishment, used machines are exported for resale to Mainland China, Hong Kong, Korea, the Philippines, India, and other countries or regions.                            |
| Export recovered office equipment to overseas recycling facilities for more comprehensive resource recovery and reuse | Used office equipment with no reuse value is exported to Mainland China, the Philippines, and Malaysia for more detailed recycling, including recovery of precious metals from circuit boards. |

### Aurora’s 2025 Waste Classified by Composition

| Waste composition   | Total waste weight (t) | Circular reuse rate | Waste diverted from disposal (t) | Waste directed to disposal (t) |
|---------------------|------------------------|---------------------|----------------------------------|--------------------------------|
| Non-hazardous waste | 320.157                | 72.95%              | 233.570                          | 86.587                         |
| Hazardous waste     | 0                      | 0%                  | 0                                | 0                              |
| Total waste         | 320.157                | 72.95%              | 233.570                          | 86.587                         |

### Aurora's Waste Treatment over the Past Three Years (Unit: Tons / %)

| Major Waste Type                                                 | Treatment site <sup>1</sup> | Treatment method <sup>2</sup> | 2023 output / share | 2024 output / share | 2025 output / share |
|------------------------------------------------------------------|-----------------------------|-------------------------------|---------------------|---------------------|---------------------|
| Inorganic sludge                                                 | Off-site                    | Recycling                     | 34.850 / 11.3%      | 25.650 / 8.3%       | 20.47 / 6.4%        |
| Waste plastic mixtures                                           | Off-site                    | Incineration                  | 2.980 / 1.0%        | 3.943 / 1.3%        | 3.92 / 1.2%         |
| Waste plastic mixtures                                           | Off-site                    | Recycling                     | 29.100 / 9.4%       | 53.355 / 17.3%      | 35.25 / 11.0%       |
| Waste wood mixtures                                              | Off-site                    | Incineration                  | 0.120 / 0.0%        | 0.170 / 0.1%        | 0.12 / 0.0%         |
| Waste cloth                                                      | Off-site                    | Incineration                  | 0.120 / 0.0%        | 0.120 / 0.0%        | 0.12 / 0.0%         |
| Waste toner                                                      | On-site                     | Recycling                     | 0.300 / 0.1%        | 0.420 / 0.1%        | 0.43 / 0.1%         |
| General waste                                                    | Off-site                    | Incineration                  | 60.850 / 19.8%      | 60.760 / 19.7%      | 57.57 / 18.0%       |
| Waste paper mixtures                                             | Off-site                    | Recycling                     | 32.210 / 10.5%      | 31.675 / 10.3%      | 51.12 / 16.0%       |
| Expanded polystyrene (PS)                                        | Off-site                    | Recycling                     | 5.000 / 1.6%        | 11.000 / 3.6%       | 4.55 / 1.4%         |
| Discarded tabletops and used furniture                           | Off-site                    | Recycling                     | 22.200 / 7.2%       | 49.410 / 16.0%      | 57.85 / 18.1%       |
| Scrap iron                                                       | Off-site                    | Recycling                     | 99.420 / 32.3%      | 97.910 / 31.8%      | 61.44 / 19.2%       |
| Scrap aluminum                                                   | Off-site                    | Recycling                     | 1.830 / 0.6%        | 1.275 / 0.4%        | 1.935 / 0.6%        |
| LDPE plastic                                                     | Off-site                    | Recycling                     | 0.964 / 0.3%        | 0.633 / 0.2%        | 0.525 / 0.2%        |
| Printer <sup>5</sup> and MFP empty toner cartridges <sup>6</sup> | Off-site                    | Incineration                  | 18.137 / 5.9%       | 18.071 / 5.9%       | 24.857 / 7.8%       |
| Total waste (metric tons)                                        |                             |                               | 308.081             | 354.392             | 320.157             |
| Circular reuse rate <sup>3</sup>                                 |                             |                               | 73.32%              | 76.56%              | 72.95%              |

Notes:

(1) Treatment site: on-site (self-treatment within the factory); off-site (outsourced treatment).

(2) Treatment methods include reuse, recycling, incineration (with energy recovery), incineration (without energy recovery), landfill, and other methods.

(3) Circular reuse rate (%) = total recycled/reused amount ÷ total waste × 100%.

(4) Hazardous and general industrial waste are identified in accordance with *Taiwan's Waste Disposal Act* and Standards for *Defining Hazardous Industrial Waste*.

(5) In accordance with regulatory requirements, treatment was changed to incineration from 2023.

(6) Empty toner cartridges from printers and multifunction printers are incinerated together.

# 5

## CHAPTER 5

# Talent Development and a Happy Workplace

- 5-1 Talent Strategy and Organizational Development
- 5-2 Compensation and Performance Management
- 5-3 Human Rights Policy and Labor Protection

- 5-4 Diversity, Inclusion, and a Friendly Workplace
- 5-5 Talent Development and Learning
- 5-6 Occupational Safety and Health



## 5-1 Talent Strategy and Organizational Development

Aurora is committed to building a diverse, equitable, and friendly workplace culture, opposing all forms of discrimination and valuing equality and diversity. In recruitment, compensation, training, performance appraisal, and promotion, we uphold fairness and impartiality and provide grievance mechanisms to protect employee rights. We strive to create an environment of equality and respect, prevent discrimination and workplace harassment, and emphasize talent development, compensation, and benefits so that every employee can fully demonstrate their capabilities and create value together with the Company.

### Aurora's Employee Types in 2025

(Unit: persons)

| Employee category                               | Male      |               | Female    |               | Subtotal |
|-------------------------------------------------|-----------|---------------|-----------|---------------|----------|
|                                                 | Taiwanese | Non-Taiwanese | Taiwanese | Non-Taiwanese |          |
| Permanent employees (indefinite-term contracts) | 609       | 1             | 260       | 0             | 870      |
| Contract employees (fixed-term contracts)       | 6         | 23            | 13        | 6             | 48       |
| Full-time employees                             | 611       | 24            | 261       | 6             | 902      |
| Part-time employees                             | 4         | 0             | 12        | 0             | 16       |
| Non-guaranteed-hours employees (temporary)      | 0         | 0             | 0         | 0             | 0        |
| Gender total                                    | 615       | 24            | 273       | 6             | 918      |

Notes:

(1) Full-time employees are employees working 40 hours per week as defined under the Labor Standards Act.

(2) Part-time employees work fewer than 40 hours per week.

### 5-1-1 Workforce Distribution

As of the end of 2025, Aurora had 918 employees, including 639 men and 279 women. By employment type, there were 870 permanent employees (indefinite-term contracts), representing the Company's principal workforce, and 48 contract employees (fixed-term contracts), mainly providing flexible workforce support based on business needs. By working hours, 902 employees were full-time and 16 were part-time; the Company employed no non-guaranteed-hours temporary workers. By nationality, 888 employees were Taiwanese nationals and 30 were non-Taiwanese nationals, indicating that the workforce continued to be primarily composed of local talent.

Over the past three years, the overall number of workers has shown a modest adjustment trend. Employee headcount was 972, 946, and 918 in 2023, 2024, and 2025, respectively, reflecting a slight decline mainly due to organizational optimization and workforce-allocation adjustments. To support operational flexibility and specialized division of labor, the Company also utilizes certain non-employee workers, such as outsourced or cooperating personnel. Total workers peaked in 2024 and declined slightly to 1,416 in 2025. While maintaining a stable core workforce, Aurora uses diverse workforce arrangements to support operational needs and continues appropriate workforce planning and deployment to balance operating efficiency and organizational stability.

### Changes in Aurora's Number of Workers over the Past Three Years

(Unit: persons)

| Worker category      | 2023  | 2024  | 2025  |
|----------------------|-------|-------|-------|
| Employees            | 972   | 946   | 918   |
| Non-employee workers | 331   | 511   | 498   |
| Total workers        | 1,303 | 1,457 | 1,416 |

Notes:

(1) Employee headcount is calculated based on employees in service as of December 31 of each year.

(2) Non-employee workers are calculated based on the number of furniture subcontractor personnel in the respective year.

5-1-2 Diverse Employment Opportunities

Aurora is committed to advancing Sustainable Development Goal (SDG) 8.2, “Decent Work and Economic Growth,” by continuously providing equal employment opportunities across gender, age, and job categories and complying with local regulations to ensure participation by different groups and meet diverse employee needs. At year-end 2025, Aurora had 918 employees, of whom women accounted for 30% and men 70%. Women represented 16% of managers, indicating that management positions remained predominantly male. By age, employees aged 30 or below accounted for 22%, those aged 31–50 for 55%, and those aged 51 or above for 23%, reflecting a balanced distribution across age groups. By job category, women accounted for 47% of marketing employees and 61% of staff functions, while technical service employees were all male, demonstrating diversity in gender and job structures across occupational categories.

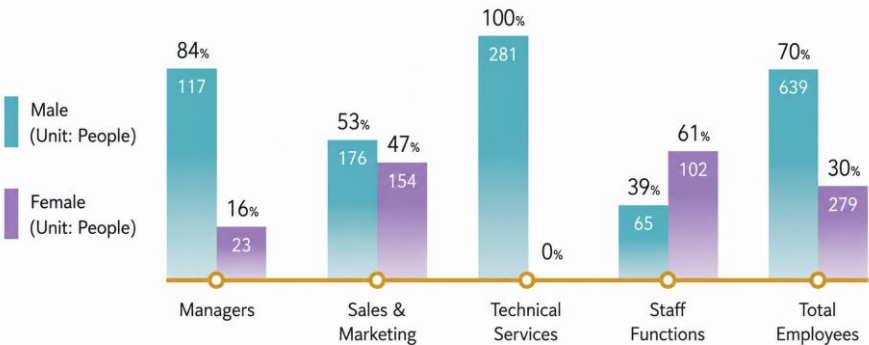
Aurora also employs persons with disabilities in accordance with government regulations. Five persons with disabilities are currently employed, and related procedures are handled in accordance with statutory requirements to support employment participation and safeguard their rights. To promote local inclusion, Aurora gives priority to cultivating and promoting local talent (Taiwanese nationals) to senior management positions at major operating locations, including Taiwan’s six major metropolitan areas. A total of 17 senior managers—including the Chairman, President, and plant managers—are local nationals, accounting for 100% of senior management. Aurora continues to monitor gender, age, and job-level distributions through diversity-management policies and combines these efforts with local-inclusion strategies to support corporate governance, talent development, and sustainable organizational growth.

Aurora’s 2025 Diversity Distribution by Job Level (Unit: persons)

| Job level/Diversity Type | Male | Female | Age ≤30 | Age 31–50 | Age ≥51 |
|--------------------------|------|--------|---------|-----------|---------|
| Senior management        | 76%  | 24%    | 0%      | 12%       | 88%     |
| Non-senior management    | 85%  | 15%    | 1%      | 55%       | 44%     |
| Other employees          | 67%  | 33%    | 25%     | 56%       | 19%     |

Note: Senior management refers to positions at regional supervisor level and above.

Gender Distribution of Employees by Job Category in 2025



Aurora’s 2025 Diversity Distribution by Job Category (Unit: persons/%)

| Job category                   | Male       | Female    | Age ≤30   | Age 31–50 | Age ≥51   |
|--------------------------------|------------|-----------|-----------|-----------|-----------|
| Managers                       | 117 (84%)  | 23 (16%)  | 1 (1%)    | 70 (50%)  | 69 (49%)  |
| Marketing                      | 176 (53%)  | 154 (47%) | 94 (29%)  | 182 (55%) | 54 (16%)  |
| Technical Services             | 281 (100%) | 0 (0%)    | 70 (25%)  | 156 (55%) | 55 (20%)  |
| Staff Functions                | 65 (39%)   | 102 (61%) | 33 (20%)  | 98 (59%)  | 36 (21%)  |
| Total / share of all employees | 639 (70%)  | 279 (30%) | 198 (22%) | 506 (55%) | 214 (23%) |

Note: In the employee categories, “managers” and “staff functions” include managers and general employees in business-unit and corporate-headquarters staff departments.

### 5-1-3 Employee Turnover

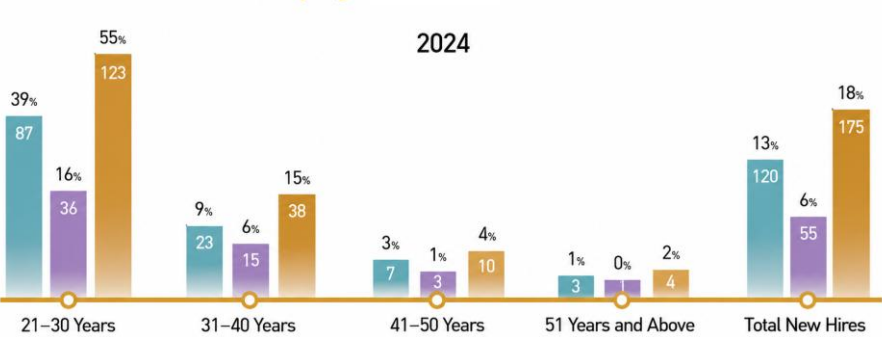
Guided by the philosophy of “Employee Satisfaction,” Aurora regards talent as its most important asset and continuously optimizes compensation and benefits as well as talent-development mechanisms to attract and retain outstanding talent. Through its responsibility-center system, the Company also provides an internal entrepreneurship platform. Combined with a fair and impartial performance-appraisal mechanism, Aurora recognizes high-performing employees in a timely manner, helps employees achieve career growth and personal goals, and grows together with them.

In talent recruitment, Aurora continuously supplements and adjusts its workforce in line with operational development needs. In 2025, 108 new employees joined the Company, representing a new-hire rate of 12%, down slightly from 175 employees (18%) in 2024, indicating that overall organizational scale and workforce demand were becoming more stable.

By age, employees aged 21–30 were the main source of new hires, accounting for 55% in 2024 and 40% in 2025, showing that the Company continues to recruit young talent to promote organizational vitality and long-term development. Employees aged 31–40 were the second-largest group, primarily supplementing personnel with practical experience and professional capabilities to support business expansion and management needs, while balancing organizational knowledge transfer and professional deepening.

By gender, male employees accounted for a higher proportion of new hires in both years, mainly reflecting the nature of certain positions and industry characteristics. The Company will continue to focus on diversity and equal opportunity in recruitment and progressively optimize its workforce structure to promote gender balance and occupational diversity.

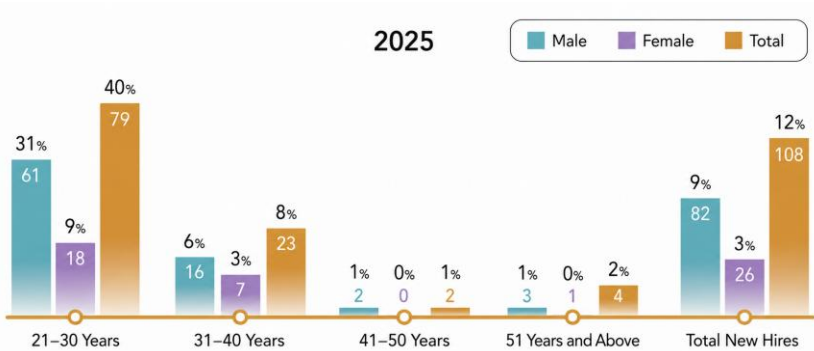
Distribution of New Hires by Age



Total Number and Rate of New Hires by Age Group and Gender over the Past Two Years

| Year               | Age group | Male: persons / rate | Female: persons / rate | Subtotal: persons / rate |
|--------------------|-----------|----------------------|------------------------|--------------------------|
| 2024               | 21–30     | 87 / 39%             | 36 / 16%               | 123 / 55%                |
|                    | 31–40     | 23 / 9%              | 15 / 6%                | 38 / 15%                 |
|                    | 41–50     | 7 / 3%               | 3 / 1%                 | 10 / 4%                  |
|                    | 51+       | 3 / 1%               | 1 / 0%                 | 4 / 2%                   |
| New hires subtotal |           | 120 / 13%            | 55 / 6%                | 175 / 18%                |
| 2025               | 21–30     | 61 / 31%             | 18 / 9%                | 79 / 40%                 |
|                    | 31–40     | 16 / 6%              | 7 / 3%                 | 23 / 8%                  |
|                    | 41–50     | 2 / 1%               | 0 / 0%                 | 2 / 1%                   |
|                    | 51+       | 3 / 1%               | 1 / 0%                 | 4 / 2%                   |
| New hires subtotal |           | 82 / 9%              | 26 / 3%                | 108 / 12%                |

Note: The new-hire percentage is calculated as the number of new hires in each category divided by the number of employees in that category at year-end.



Aurora continues to monitor employee turnover and its impact on organizational operations. In 2025, 141 employees left the Company, down from 207 in 2024, indicating that the workforce structure was gradually stabilizing. Younger employees accounted for a relatively higher share of turnover, reflecting the mobility typically associated with the career-exploration stage, while middle-aged and older employees remained comparatively stable, helping the Company retain critical experience and professional capabilities.

Aurora continues to optimize compensation and benefits, strengthen education and training and career-development mechanisms, and regularly analyze the reasons for employee departures in order to improve retention and organizational stability and support long-term corporate development.

Aurora also emphasizes the key role of supervisors in team stability and talent development, advocating that “leadership is more important than management.” Supervisors are encouraged to lead by example, treat others with integrity and respect, and create a lively, enjoyable, and supportive workplace that inspires employee enthusiasm and potential. Through a simple and practical management platform and a fair performance-management system, Aurora promotes team autonomy and collaboration, helps reduce vacancy rates, and progressively builds a highly cohesive team culture.

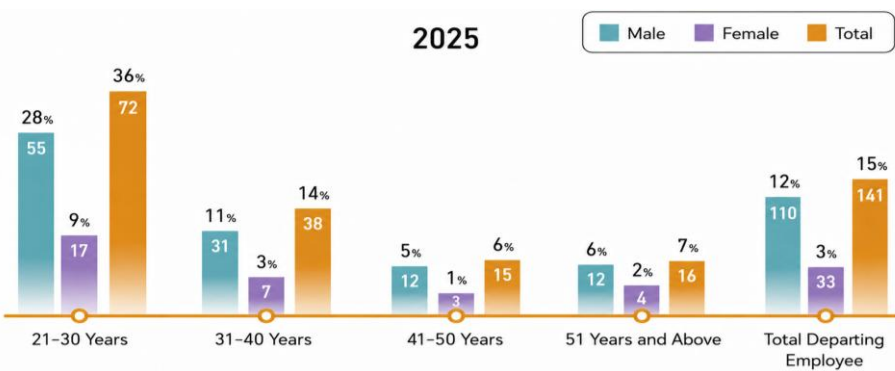
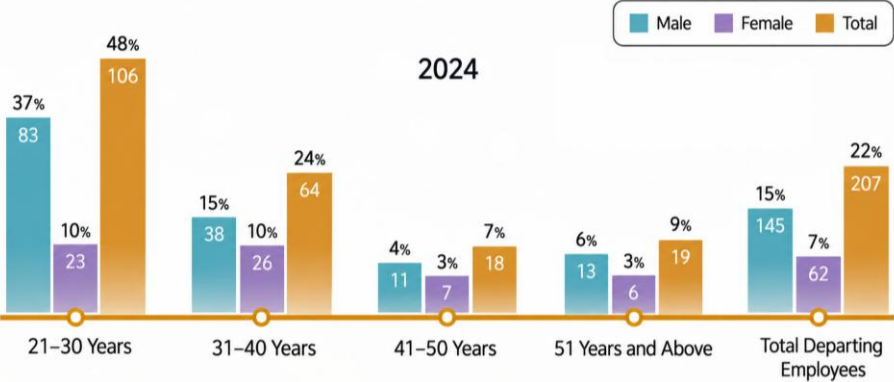
In addition, the Company conducts its management-trainee/succession-candidate nomination process every March and September to establish a robust talent pipeline and succession mechanism. In March and September 2025, a total of 82 reserve management candidates were nominated, providing stable talent support for future organizational development and business growth.

Total Number and Rate of Departing Employees by Age Group and Gender over the Past Two Years

| Year                         | Age group | Male:<br>persons / rate | Female:<br>persons / rate | Subtotal:<br>persons / rate |
|------------------------------|-----------|-------------------------|---------------------------|-----------------------------|
| 2024                         | 83 / 37%  | 23 / 10%                | 106 / 48%                 |                             |
|                              | 38 / 15%  | 26 / 10%                | 64 / 24%                  |                             |
|                              | 11 / 4%   | 7 / 3%                  | 18 / 7%                   |                             |
|                              | 13 / 6%   | 6 / 3%                  | 19 / 9%                   |                             |
| Departing employees subtotal |           | 145 / 15%               | 62 / 7%                   | 207 / 22%                   |
| 2025                         | 55 / 28%  | 17 / 9%                 | 72 / 36%                  |                             |
|                              | 31 / 11%  | 7 / 3%                  | 38 / 14%                  |                             |
|                              | 12 / 5%   | 3 / 1%                  | 15 / 6%                   |                             |
|                              | 12 / 6%   | 4 / 2%                  | 16 / 7%                   |                             |
| Departing employees subtotal |           | 110 / 12%               | 31 / 3%                   | 141 / 15%                   |

Note: The percentage of departing employees is calculated as the number of departing employees in each category divided by the year-end number of employees in that category.

Distribution of Departing Employees by Age



## 5-2 Compensation and Performance Management

### Management Approach and Evaluation for Aurora's 2025 Material Topic: Talent Attraction and Retention

| Material Topic                                                                                                                                                                                                                                                                                                   | Policy/Commitment                                                                                                                                                                                                                                                                                                                                                                                                            | Indicators and Targets                                                                                                                                                                                                                              | Effectiveness Tracking & Evaluation Mechanism                                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Talent Attraction and Retention</b>                                                                                                                                                                                                                                                                           | <b>Policy</b><br><br>Aurora pursues "Employee Fulfillment" and regards talent as the Group's most important asset. The Company continuously optimizes compensation and benefits to attract outstanding external talent, values career development, provides an internal entrepreneurship platform through the responsibility-center system, and promptly recognizes high-performing employees through performance appraisal. | <b>Short-term target (1 year)</b>                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>Monthly review of sales vacancy rate.</li> <li>Monthly review of overall employee movement rate.</li> <li>Internal promotion/salary-adjustment ratio.</li> <li>Reserve management candidate nominations in March and September.</li> <li>Employee retention rate.</li> </ul> |
|                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Medium-term target (3–5 years)</b>                                                                                                                                                                                                               | <b>2025 actions and results</b>                                                                                                                                                                                                                                                                                     |
| <b>Corresponding GRI Standards</b>                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>Implement performance appraisal, with internal promotion/salary-adjustment ratio above 30%.</li> <li>Establish succession planning and strengthen internal training and career pathways.</li> </ul>          | <ul style="list-style-type: none"> <li>Sales vacancy rate: 7.4%.</li> <li>Overall employee movement rate: 1.3%.</li> <li>Reserve management candidate nomination processes completed in March and September, with 82 candidates nominated.</li> </ul>                                                               |
| GRI 202-1<br>Ratios of standard entry level wage by gender compared to local minimum wage.<br>GRI 202-2<br>Proportion of senior management hired from the local community.<br>GRI 405-1<br>Diversity of governance bodies and employees.<br>GRI 405-2<br>Ratio of basic salary and remuneration of women to men. |                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Long-term target (more than 5 years)</b>                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                                  | <b>Commitment</b><br><br>Sound operations place leadership above management. Supervisors lead by example and create a lively and enjoyable workplace, while fair performance appraisal guides employees and teams to grow together.                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>Enhance corporate image and brand value.</li> <li>Strengthen professional and innovative capabilities.</li> <li>Increase employee retention to above 85% and build a stable, efficient workforce.</li> </ul> |                                                                                                                                                                                                                                                                                                                     |

## Competitive and Equitable Compensation Strategy

Aurora upholds the core value of linking employee growth with Company growth. Since 1975, it has implemented the Responsibility Center System and established a profit-sharing mechanism under which 50% of responsibility-center profits are allocated for employee profit sharing, without an upper limit, encouraging an entrepreneurial spirit in which greater contribution can lead to greater rewards. Regular performance appraisals are conducted to promptly recognize high performers. The vast majority of supervisors are promoted internally, and the “Common Characteristics of Aurora People” serve as the standard for talent selection and development.

Employee remuneration consists of fixed and variable compensation. Fixed compensation is adjusted with reference to industry levels and professional capabilities; variable compensation includes sales incentives, team bonuses, operating-result sharing, and performance-based profit sharing. Compensation policies are communicated through training and the internal website. Compensation and benefits for executives are reviewed by the Remuneration Committee and approved by the Board of Directors.

### Gender Compensation Ratios by Employee Category over the Past Three Years (female average compensation ÷ male average compensation)

| Employee category  | 2023 Male | 2023 Female | 2024 Male | 2024 Female | 2025 Male | 2025 Female |
|--------------------|-----------|-------------|-----------|-------------|-----------|-------------|
| Managers           | 1         | 1.11        | 1         | 1.06        | 1         | 1.20        |
| Marketing          | 1         | 0.91        | 1         | 0.92        | 1         | 0.98        |
| Technical Services | N/A       | N/A         | N/A       | N/A         | N/A       | N/A         |
| Staff Functions    | 1         | 0.85        | 1         | 0.84        | 1         | 0.81        |

Notes: Compensation refers to annual remuneration, including base salary, meal allowance, year-end bonus, performance bonus, overtime pay, profit sharing, etc. There were no female Technical Services employees from 2023 to 2025. The calculation method was changed in the current year from “male compensation ÷ female compensation” to “female compensation ÷ male compensation.”

Aurora adheres to the principle of equal pay for equal work and does not differentiate pay on the basis of gender. In 2025, average standard monthly compensation for male and female non-managerial employees was NT\$60,350 and NT\$57,360, respectively, approximately twice the local minimum wage.

In 2025, the average annual salary of full-time non-managerial employees was NT\$810 thousand, up 5.06% year on year, while the median was NT\$688 thousand, up 2.53%. The ratio of the annual total compensation of the highest-paid individual to the median annual total compensation of all other employees was 9.72:1; the ratio of annual compensation increase rates was 2.08:1.

Aurora is committed to an inclusive work environment in which every employee receives fair treatment. The Company does not impose mandatory gender quotas and continues to advance a diverse and inclusive (DEI) workplace culture.

### Compensation Levels of Non-managerial Employees at Significant Locations of Operation

| Year | Male average standard monthly compensation | Female average standard monthly compensation | Male / local minimum wage | Female / local minimum wage |
|------|--------------------------------------------|----------------------------------------------|---------------------------|-----------------------------|
| 2023 | 56,418                                     | 52,069                                       | 2.1                       | 2.0                         |
| 2024 | 58,433                                     | 53,539                                       | 2.1                       | 1.9                         |
| 2025 | 60,350                                     | 57,360                                       | 2.1                       | 2.0                         |

Notes: Significant locations of operation are the operating boundary disclosed in this report. Aurora sets compensation with reference to the minimum wage announced by Taiwan’s Ministry of Labor and ensures that employees and other workers are paid no less than the statutory minimum. Non-managerial personnel are employees without managerial responsibilities. Average standard monthly compensation equals annual compensation divided by 12 months. Taiwan’s monthly minimum wages for 2023–2025 were NT\$26,400, NT\$27,470 and NT\$28,590, respectively.

## 5-3 Human Rights Policy and Labor Protection

Aurora strictly complies with international labor standards and local labor laws. The Company prohibits the employment of children under 16 and eliminates all forms of forced labor and employment discrimination. In recruitment, hiring, and daily management, all employees are assured equal employment opportunities and treatment without discrimination based on race, color, gender, religion, political position, nationality, or social background. Aurora also respects fundamental labor rights relating to minimum wages, working hours (including overtime), insurance, leave, retirement systems, notice periods for contract termination, freedom of association, and collective bargaining.

To protect employees' physical and psychological safety, Aurora posts awareness materials on its internal website and bulletin boards and conducts meetings and training to strengthen awareness of gender equality, anti-

discrimination, and prevention of workplace violence. Grievance mailboxes and hotlines are provided, feedback mechanisms are incorporated into management meetings, and employees can maintain real-time communication with supervisors through daily and monthly work reports. Workplace bullying and violence by any manager or employee are explicitly prohibited and violations are handled impartially.

In supply-chain management, all suppliers are required under the Supplier Management Regulations and Supplier Management Operating Guidelines to comply with the same labor and human-rights standards. In 2025, neither Aurora nor its suppliers experienced any incidents involving child labor, forced labor, employment discrimination, or other major labor/human-rights violations.

### Human Rights Risk Assessment and Target Management

| Issue                                  | Assessment target                                                                                   | Risk source                                                                        | Target                                                                               | Risk rating | Management / mitigation                                                                                                                                                                                                                                              |
|----------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Workplace inclusion                    | Employees with disabilities                                                                         | <ul style="list-style-type: none"> <li>Recruitment/interview</li> </ul>            | Employ the statutory number of persons with disabilities                             | Low         | <ul style="list-style-type: none"> <li>Comply with disability-rights laws.</li> <li>Establish employment/management procedures.</li> <li>Provide an accessible workplace.</li> </ul>                                                                                 |
| Maternal health protection / childcare | Pregnant employees, employees within one year after childbirth, and breastfeeding/pumping employees | <ul style="list-style-type: none"> <li>Workload.</li> <li>Working hours</li> </ul> | Enable employees to safely undergo pregnancy, childbirth and breastfeeding/childcare | Low         | <ul style="list-style-type: none"> <li>In accordance with Company leave policies.</li> <li>Comply with labor and gender-equality laws and maternal-health requirements.</li> <li>Provide flexible breastfeeding/pumping arrangements and lactation rooms.</li> </ul> |

| Issue                                | Assessment target            | Risk source                                                                                                                                                             | Target                                            | Risk rating | Management / mitigation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Child labor                          | Applicants and new employees | <ul style="list-style-type: none"> <li>Interview and onboarding</li> </ul>                                                                                              | No child labor                                    | Low         | <ul style="list-style-type: none"> <li>Verify age and comply with labor laws.</li> <li>Do not employ persons below the statutory working age.</li> <li>Applicants are required to provide their date of birth on the documents completed as part of the interview process and ensure the accuracy of the information provided. Identity documents are also verified upon onboarding.</li> </ul>                                                                                                                                                                                                                                                                                                              |
| Discrimination and sexual harassment | All employees                | <ul style="list-style-type: none"> <li>Interviews.</li> <li>Supervisor/employee and employee/employee interactions.</li> <li>Internal communication channels</li> </ul> | No discrimination or sexual harassment            | Low         | <ul style="list-style-type: none"> <li>Cases are handled in accordance with the Company's Regulations Governing Prevention Measures, Complaints, and Disciplinary Actions for Sexual Harassment in the Workplace, with relevant departments ensuring fair and impartial handling.</li> <li>Strictly comply with applicable laws and regulations prohibiting discrimination.</li> <li>Provide information on gender equality websites and an employee grievance mailbox, enabling employees to promptly express their opinions and concerns.</li> <li>Conduct sexual harassment prevention awareness training on an ad hoc basis to enhance managers' and employees' awareness of gender equality.</li> </ul> |
| Occupational safety management       | All employees                | <ul style="list-style-type: none"> <li>Workplace.</li> <li>Performance of duties</li> </ul>                                                                             | Prevent occupational injury and unsafe conditions | Low         | <ul style="list-style-type: none"> <li>Strictly comply with applicable occupational safety and health laws and regulations.</li> <li>To safeguard employee health and safety and prevent occupational accidents, regularly monitor the workplace environment to ensure workplace safety.</li> <li>Regularly conduct quality inspections of workplace supplies and facilities.</li> <li>Regularly provide occupational safety and health education and training for employees and promote emergency evacuation and safety awareness to enhance employees' hazard identification and awareness.</li> </ul>                                                                                                     |

| Issue                      | Assessment target | Risk source                                                                                                                                             | Target                       | Risk rating | Management / mitigation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee health management | All employees     | <ul style="list-style-type: none"> <li>Workplace.</li> <li>Performance of duties</li> </ul>                                                             | No high-risk health cases    | Low         | <ul style="list-style-type: none"> <li>Strictly comply with applicable occupational safety and health laws and regulations.</li> <li>Conduct regular employee health examinations and engage on-site nursing professionals to provide occupational health services.</li> <li>Regularly conduct mental health education seminars to help employees manage stress and promote their physical and mental well-being.</li> <li>Regularly provide employees with health-promotion information on lifestyle, diet, exercise, and physical well-being, and organize related activities and seminars.</li> </ul>                                                                                                                                                           |
| Excessive working hours    | All employees     | <ul style="list-style-type: none"> <li>Staff shortages, short-term workload increases.</li> <li>Individual factors.</li> <li>Special events.</li> </ul> | No excessive working hours   | Low         | <ul style="list-style-type: none"> <li>Strictly comply with applicable labor laws and regulations, with relevant requirements clearly stipulated in the Company's work rules and related policies.</li> <li>Continuously communicate the Company's requirements regarding regular working hours and overtime work.</li> <li>Accurately record employees' working hours and overtime through the attendance and overtime management system, and remind employees of requirements regarding end-of-work times and overtime work.</li> <li>Use working-hours management reports to help employees and supervisors monitor overtime hours.</li> <li>Regularly review overtime across all departments and conduct subsequent follow-up and control measures.</li> </ul> |
| Labor-management disputes  | All employees     | <ul style="list-style-type: none"> <li>Differences in understanding and inadequate communication</li> </ul>                                             | No labor-management disputes | Low         | <ul style="list-style-type: none"> <li>Strictly comply with applicable labor laws and regulations.</li> <li>Regularly hold labor-management meetings and HR consultation sessions to facilitate effective communication with employees and ensure open and effective labor-management dialogue.</li> <li>Conduct training and awareness programs on labor laws and regulations to ensure that employees clearly understand their labor rights and to help supervisors understand applicable labor laws and regulations and establish appropriate management practices.</li> </ul>                                                                                                                                                                                  |

### Aurora Group Labor Rights and Welfare Measures

| Working Hours                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Resignation and Severance Procedures                                                                                                                                                                                                    | Labor-Management Consultation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Significant Operational Changes                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Full-time employees work standard hours of 8 hours per day, 40 hours per week.</li> <li>• In special circumstances requiring overtime, total daily working hours shall not exceed 12 hours, and monthly overtime is capped at 46 hours.</li> <li>• In accordance with the Labor Standards Act, overtime pay is provided for work exceeding 8 hours per day, and mandatory overtime is strictly prohibited.</li> </ul> | <p>If circumstances require the termination of the employment relationship with an employee, the company complies with Article 16 of the Labor Standards Act by providing advance notice, severance pay, and leave for job seeking.</p> | <p>The company has not established a labor union. Laws and regulations are communicated through meetings, reminding employees to adhere to attendance rules regarding overtime and female night shifts. In accordance with Article 83 of the Labor Standards Act, labor-management meetings are held quarterly (with extraordinary meetings as needed) to facilitate two-way communication and address matters related to labor cooperation, labor relations coordination, working conditions improvement, and employee welfare planning.</p> | <ul style="list-style-type: none"> <li>• Major operational changes affecting employee rights and corresponding measures are implemented after discussion in labor-management meetings.</li> <li>• Before implementing major operational changes, affected employees and their representatives are notified at least 2 weeks in advance.</li> <li>• During the reporting period, no major operational changes occurred in the company.</li> </ul> |

### Smooth Communication Channels

To promote harmonious labor relations and sustainable development, Aurora Group has established transparent, open, and effective multi-directional communication channels to gather valuable feedback from all employees. We hold four labor-management meetings each year and at least one manager meeting monthly to discuss key matters and exchange views.

Additionally, we have established an employee grievance mailbox (hr@aurora.com.tw) and a grievance hotline (02-23458088 #1650) for employees to express opinions and raise issues. Employees may also report concerns directly to their immediate supervisors or the HR department of their business unit. Furthermore, an external whistleblower mailbox (whistleblow@aurora.com.tw) is available to ensure that feedback and reports are handled in a timely and appropriate manner. We actively work to understand employee needs and expectations, providing prompt responses to the issues they care about.

In 2025, Aurora Group received one grievance case. Following standard operating procedures, an investigation was conducted jointly by internal

parties and a third party. The case has been closed, and the individual involved has been formally notified. The company also provided necessary assistance to ensure the grievance received a timely, fair, and effective resolution. We are dedicated to creating an environment with seamless labor-management communication, successfully achieving our goals for labor rights protection during this reporting period including the following outcome:

1. **Zero Discrimination:** No discrimination incidents or related complaints occurred.
2. **Freedom of Association:** No violations of freedom of association or collective bargaining rights.
3. **No Child Labor:** Zero employment of child labor.
4. **No Forced Labor:** No incidents of forced or compulsory labor.
5. **Zero Labor Disputes:** No major labor-management disputes occurred.
6. **Prompt Grievance Handling:** No delayed or backlogged employee feedback or grievance cases.

## 5-4 Diversity, Inclusion, and a Friendly Workplace

Aurora provides comprehensive benefits for full-time employees to safeguard their rights and enhance their sense of belonging to the Company. These benefits include statutory labor and health insurance, annual leave, maternity leave, parental leave, employee group insurance, and retirement plans. The Company also provides marriage and funeral subsidies, emergency loans, travel benefits, health examinations, hospitalization and medical subsidies, and other benefits, demonstrating our care for employees.

In addition, performance-based bonuses are distributed annually based on the Company's operating performance, while employees' children are eligible for educational scholarships, further enhancing employee well-being. The Company also regularly conducts occupational safety and health education and training each year to ensure a safe working environment and foster a happy workplace.

### Employee Benefits

|                                                                                                              |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>Basic Benefits          | Insurance                            | <ul style="list-style-type: none"> <li>Statutory labor insurance and health insurance, and group insurance for employees (including accidental insurance and travel insurance for business trips).</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                              | Leave Benefits                       | <ul style="list-style-type: none"> <li>Annual leave, leave in accordance with the Labor Standards Act, and maternity leave and parental leave.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                                                                              | Retirement Pension Plan              | <ul style="list-style-type: none"> <li>For employees covered by the Labor Standards Act: Every month, the Company contributes 10% of the employee's total monthly salary to the employee's individual retirement account. The retirement preparation fund is supervised by the Board of Supervisors and is deposited in a dedicated account at a bank in Taiwan. Regular reviews are conducted to ensure the protection of employees' rights and interests.</li> <li>For employees covered by the Labor Pension Act (new system): The Company contributes 6% of each employee's monthly salary to their individual labor pension account and reports the amount by the 10th of the following month as required by law.</li> <li>For details, please refer to Note 22 of "Aurora Group's 2025 Consolidated Financial Report" (ROC Year 114), Retirement Benefit Plan.</li> </ul> |
| <br>Compensation Benefits | Performance Bonus                    | <ul style="list-style-type: none"> <li>A certain percentage of the annual profit, based on the Company's operating performance, is allocated as a performance-based bonus.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                                                                              | Marriage and Funeral Subsidies       | <ul style="list-style-type: none"> <li>Marriage subsidy: Granted to employees who are legally registered for marriage.</li> <li>Funeral subsidy: Granted to employees for the passing of their 本人 (the employee), grandparents (paternal and maternal), parents, spouse, children, and parents-in-law (paternal and maternal). In addition to the subsidy, the Company provides condolence money and arranges funeral wreaths according to custom.</li> <li>In 2025, the total amount of subsidies provided was NT\$ 750,000.</li> </ul>                                                                                                                                                                                                                                                                                                                                        |
|                                                                                                              | Scholarships for Employees' Children | <ul style="list-style-type: none"> <li>Granted to employees' children at all educational levels; awards are provided to encourage outstanding academic performance.</li> <li>In 2025, the total amount of scholarships provided was NT\$ 450,000.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

|                                                                                                            |                                         |                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Compensation Benefits                                                                                      | Emergency Loan                          | <ul style="list-style-type: none"> <li>Available to employees who, their family members, or their property suffer unexpected events or significant losses that result in financial hardship. Interest-free loans are available upon application.</li> </ul> |
|                                                                                                            | Travel Subsidy                          | <ul style="list-style-type: none"> <li>A subsidy for one trip every 2 years. The total subsidy amount in 2025 is NT\$ 2,700,000.</li> </ul>                                                                                                                 |
|                                                                                                            | Health Check-up Subsidy                 | <ul style="list-style-type: none"> <li>A subsidy for one health check-up every 2 years. The total subsidy amount in 2025 is NT\$ 5,100,000.</li> </ul>                                                                                                      |
|                                                                                                            | Hospital Visitation Gifts               | <ul style="list-style-type: none"> <li>For employees or their parents-in-law, spouses, or children who are hospitalized, the department supervisor will present a gift package. The total amount disbursed in 2025 is NT\$ 140,000.</li> </ul>              |
|                                                                                                            | Hospitalization Medical Subsidy         | <ul style="list-style-type: none"> <li>For employees who are hospitalized or injured, actual medical expenses are subsidized. The total subsidy amount in 2025 is NT\$ 150,000.</li> </ul>                                                                  |
|                                                                                                            | Occupational Safety and Health Training | <ul style="list-style-type: none"> <li>Regular occupational safety and health education and training courses are conducted to enhance employees' awareness of occupational safety and health and protective knowledge.</li> </ul>                           |
|                                                                                                            | Fire Safety Courses                     | <ul style="list-style-type: none"> <li>Fire drills are held every six months to enhance employees' emergency response and hazard management capabilities.</li> </ul>                                                                                        |
|                                                                                                            | Workplace Environment Monitoring        | <ul style="list-style-type: none"> <li>Workplace environmental monitoring is conducted every six months, including noise, chemicals, and air quality testing, to ensure a safe and healthy working environment.</li> </ul>                                  |
|                                                                                                            | Healthy Meal Program                    | <ul style="list-style-type: none"> <li>We collaborate with certified caterers to provide healthy and hygienic meal options, promoting employees' health and well-being.</li> </ul>                                                                          |
| <br>Wellness Facilities | Nursing Room                            | <ul style="list-style-type: none"> <li>A clearly marked, private, safe, and comfortable nursing room is available and can be reserved through application.</li> </ul>                                                                                       |
|                                                                                                            | Childcare Support                       | <ul style="list-style-type: none"> <li>We collaborate and sign contracts with childcare institutions.</li> </ul>                                                                                                                                            |
|                                                                                                            | AED Equipment                           | <ul style="list-style-type: none"> <li>AEDs are provided for employees' emergency use to increase the chances of survival and reduce the risk of complications in the event of sudden cardiac arrest and related illnesses.</li> </ul>                      |
|                                                                                                            | Safety Walkways                         | <ul style="list-style-type: none"> <li>Anti-slip flooring and safety lighting are installed, along with safety sensors, to help employees avoid accidents and unintended injuries caused by missteps.</li> </ul>                                            |

## 5-5 Talent Development and Learning

Aurora regards continuous learning as an important foundation for employee growth and organizational competitiveness. Training is planned according to job requirements, management responsibilities, professional capabilities, and organizational development. In addition to classroom training, the Company operates digital learning channels, job rotation, project assignments, acting appointments, and external training to broaden employee capabilities. Training results are closely linked with performance appraisal and promotion planning.

In 2025, average training hours per employee reached 16.36 hours. Male employees received a total of 11,761 training hours, averaging 18.41 hours, while female employees received 3,253 training hours, averaging 11.66 hours. Training focused on sales, technical maintenance, and management capabilities. Marketing and Technical Services employees accounted for 66% of the workforce; although the number of male employees was approximately 2.3 times the number of female employees, the Company provides appropriate courses based on job requirements and workforce characteristics to ensure learning and development opportunities for every employee.

In addition to formal training, Aurora uses job rotation, project leadership, acting assignments, and external training to develop diverse capabilities. Training outcomes are linked with performance appraisal and promotion

planning, with the objective of cultivating high-performing talent who possess both professional skills and shared values and strengthening overall management capability.

### Aurora’s 2025 Training Hours by Employee Category and Gender

(Unit: hours)

| Employee category  | Total hours |        | Average hours/person |        |
|--------------------|-------------|--------|----------------------|--------|
|                    | Male        | Female | Male                 | Female |
| Managers           | 1,123       | 257    | 9.60                 | 11.17  |
| Marketing          | 6,401       | 1,846  | 36.37                | 11.99  |
| Technical Services | 3,206       | 0      | 11.41                | 0      |
| Staff Functions    | 1,031       | 1,150  | 15.86                | 11.27  |
| Total              | 11,761      | 3,253  | 18.41                | 11.66  |

Note: Average training hours per employee by gender and employee category = total training hours for the relevant gender/category ÷ number of employees of that gender/category in the year.

### Four Major Dimensions of Aurora Education and Training

| Training dimension                 | Purpose / focus                                                                                                                                                                                                                                                       |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Leadership and Management Training | Develop strategic planning, leadership, performance management, recruitment interviewing, labor-law knowledge and other core management competencies for current and reserve supervisors; establish consistent management practices and a stable succession pipeline. |
| Professional Competency Training   | Strengthen professional knowledge and skills required for each position, including sales negotiation, customer relationship management, industry knowledge, product knowledge, and technical maintenance capabilities.                                                |
| General Competency Training        | Strengthen general workplace capabilities and common organizational knowledge to improve service quality, work performance, and operational effectiveness.                                                                                                            |
| Job-Function Training              | Provide training required by job characteristics and appointment stage, including onboarding and newly appointed supervisor training, to ensure basic job competency and organizational understanding.                                                                |

## Performance and Career Development

Aurora places great importance on employees' career development and has established comprehensive promotion and compensation systems. Full-time employees who have completed three months of service undergo regular annual performance evaluations to assess their job performance and career

development plans. Based on the evaluation results, the Company adjusts its human resources strategies accordingly, including salary adjustments, promotions, and rewards, to foster the mutual growth of the organization and its employees.

### Aurora's 2025 Employee Performance Review Summary

| Employee Category                                                                                          |                                                                                               | Calculation Method | Male | Female | Total |
|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|--------------------|------|--------|-------|
|  Supervisors              | Number of employees regularly subject to performance and career development reviews (B1)      |                    | 117  | 23     | 140   |
|                                                                                                            | Number of employees with performance reviews completed (A1)                                   |                    | 117  | 23     | 140   |
|                                                                                                            | Completion rate (B1 / A1)                                                                     |                    | 100% | 100%   | 100%  |
|  Sales                    | Number of employees regularly subject to performance and career development reviews (B2)      |                    | 172  | 145    | 317   |
|                                                                                                            | Number of employees with performance reviews completed (A2)                                   |                    | 176  | 154    | 330   |
|                                                                                                            | Completion rate (B2 / A2)                                                                     |                    | 98%  | 94%    | 96%   |
|  Technical Services       | Number of employees regularly subject to performance and career development reviews (B3)      |                    | 281  | 0      | 281   |
|                                                                                                            | Number of employees with performance reviews completed (A3)                                   |                    | 281  | 0      | 281   |
|                                                                                                            | Completion rate (B3 / A3)                                                                     |                    | 100% | 0      | 100%  |
|  Research & Development | Number of employees regularly subject to performance and career development reviews (B4)      |                    | 65   | 98     | 163   |
|                                                                                                            | Number of employees with performance reviews completed (A4)                                   |                    | 65   | 102    | 167   |
|                                                                                                            | Completion rate (B4 / A4)                                                                     |                    | 100% | 96%    | 98%   |
| Total                                                                                                      | Total number of employees regularly subject to performance and career development reviews (Q) |                    | 635  | 266    | 901   |
|                                                                                                            | Total number of employees with performance reviews completed (R)                              |                    | 639  | 279    | 918   |
|                                                                                                            | Overall completion rate (Q / R)                                                               |                    | 99%  | 95%    | 98%   |



## Focus Case Studies: Building Talent Competency to Drive Management and Professional Excellence

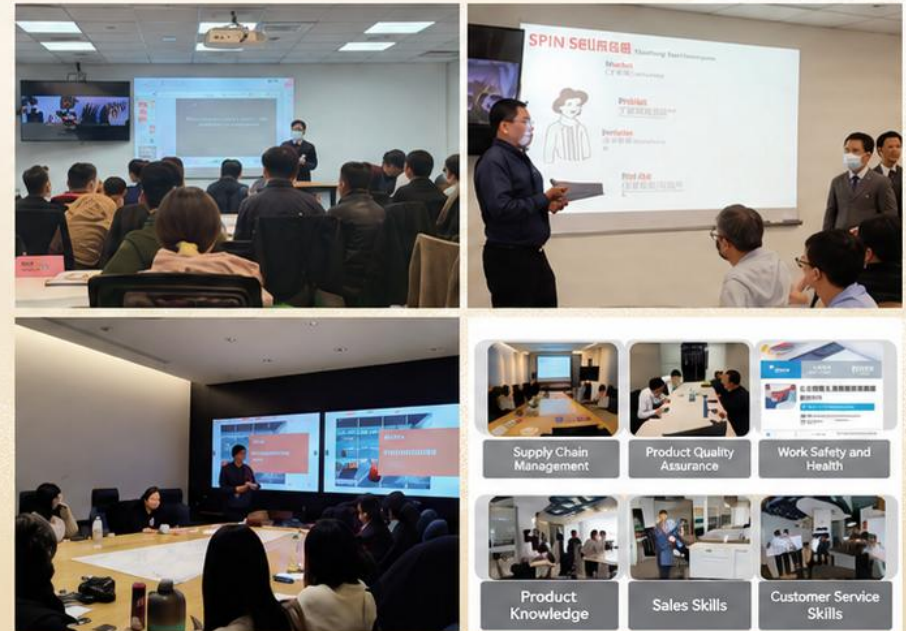
### ➤ Case Study 1: Strengthening Leadership to Empower Team Growth

To enhance team management effectiveness, the Company continuously develops management talent through both in-house and external training programs and case studies. These initiatives help managers build cross-domain thinking, improve multi-faceted understanding of team dynamics, and pick up key strategies for addressing issues in diverse workplace environments. This strengthens their ability to make decisions and fosters organizational culture and management effectiveness.



### ➤ Case Study 2: Enhancing Professional Expertise and Building a Solid Foundation

To ensure product quality and service capabilities, the Company continuously invests in professional skills training across different functions. Through systematic training and case studies on supply chain management, product quality assurance, and work safety, we enhance employees' professional knowledge and practical skills, improve service quality and problem-solving capabilities, and drive both business and technical growth.



## 5-6 Occupational Safety and Health

### Management Approach and Evaluation for Aurora's 2025 Material Topic: Occupational Safety and Health

| Material Topic                               | Policy/Commitment                                                                                                                                                                                                                                               | Indicators and Targets                                                                                                                                                                                                                                                                                                                                                                                          | Effectiveness Tracking & Evaluation Mechanism                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Occupational Safety and Health</b>        | <b>Policy</b>                                                                                                                                                                                                                                                   | <b>Short-term target (1 year)</b>                                                                                                                                                                                                                                                                                                                                                                               | <ul style="list-style-type: none"> <li>Occupational safety training hours.</li> <li>Special-position health examinations and issue handling.</li> <li>Occupational safety and health working-group meetings.</li> <li>Occupational safety and first-aid professional certificates.</li> </ul>                                                    |
|                                              | Through comprehensive management measures, Aurora reduces occupational-disaster risks and promotes worker safety and health. Compliance with applicable laws and implementation of safety-management measures protect employees' lives and occupational health. | <ul style="list-style-type: none"> <li>Improve the occupational safety and health management system.</li> <li>Training: 3 hours per new employee; at least 1 hour annually for general employees; special-position training as required.</li> </ul>                                                                                                                                                             | <b>2025 actions and results</b>                                                                                                                                                                                                                                                                                                                  |
|                                              |                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>New employees averaged 3 hours of training and general employees averaged 1 hour.</li> <li>Four new occupational safety and health certificates were obtained and eight renewed, for a cumulative total of 24.</li> <li>Two first-aid certificates were renewed, for a cumulative total of 21.</li> </ul> |
| <b>Corresponding GRI Standards</b>           | <b>Commitment</b>                                                                                                                                                                                                                                               | <b>Medium-term target (3–5 years)</b>                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                  |
| GRI 403: Occupational Health and Safety 2018 | Implement occupational safety and health systems annually, including education and training, emergency drills and equipment maintenance; continuously optimize emergency response plans; and strictly comply with relevant laws and standards.                  | <ul style="list-style-type: none"> <li>Achieve 100% completion of safety training for special positions.</li> <li>Establish an early-warning mechanism for occupational diseases and conduct at least one annual health examination for special positions, with 100% timely handling of identified issues.</li> <li>Hold at least one occupational safety and health management meeting per quarter.</li> </ul> |                                                                                                                                                                                                                                                                                                                                                  |
|                                              |                                                                                                                                                                                                                                                                 | <b>Long-term target (more than 5 years)</b>                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                  |
|                                              |                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>Obtain required occupational safety and first-aid professional certificates.</li> <li>Strengthen management accountability for occupational safety and health.</li> <li>Comply fully with occupational health and safety laws.</li> </ul>                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                  |

### 5-6-1 Occupational Safety and Health Management System

Aurora adopts “Sincerity, Accountability, Full participation, Exempt from hazard — SAFE” as a core value and is committed to ensuring employee safety and health while improving the safety and health performance of business partners. The Company has established a scientific, systematic, and documented management system and applies the PDCA management process across three major directions: safety and health management, employee physical and mental health, and work-life balance.

To ensure employee safety and prevent occupational accidents, Aurora implements an occupational safety management system in accordance with the Occupational Safety and Health Act and related regulations. The system covers Aurora’s office workplaces and relevant workers and production activities, representing 100% worker coverage. The Company has established Occupational Safety and Health Work Rules and an Occupational Safety and Health Management Plan and conducts hazard-risk assessment and improvement across five major dimensions. Departments appoint occupational safety management and first-aid personnel as required by law. Health examinations exceeding statutory requirements are provided every two years, together with occupational-health medical consultation and health seminars.

### 5-6-2 Occupational Safety and Health Organization

To protect employee rights, Aurora has established occupational safety and health management rules and implementation plans with reference to the Regulations of Occupational Safety and Health Management. Occupational safety and health personnel and first-aid personnel have been appointed. In 2025, four occupational safety and health certificates were newly obtained and eight were renewed, bringing the cumulative total to 24; two first-aid certificates were renewed, bringing the cumulative total to 21, meeting regulatory requirements.

### 5-6-3 Occupational Safety and Health Education and Training

Aurora is committed to creating a healthy and safe working environment. We regularly provide occupational safety and health training for both new hires and existing employees to ensure that all employees acquire the necessary safety knowledge. In addition, to prevent similar accidents from recurring, we regularly conduct accident prevention training and use accident investigation and analysis to help employees understand the root causes of accidents, thereby reducing occupational accidents and strengthening employees’ health and safety awareness.

In 2025, occupational safety and health awareness training was provided to new employees each month. The furniture factory also used monthly meetings to raise employees’ awareness of occupational safety and health matters, including the use of personal protective equipment, fire safety equipment, chemical hazards, and forklift safety. Employees are required to conduct routine equipment inspections before commencing work each day, while regular equipment servicing and maintenance are performed in accordance with operating procedures.

In June, the Company issued a Statement on the Prevention of Unlawful Infringement in the Workplace and promoted related awareness and education through meetings, the Company’s internal website, and training courses.

### 5-6-4 Contractor Occupational Safety and Health Management

The main types of occupational injuries involving the Company's contractors include falls, caught-in or caught-between injuries, collisions, cuts, and abrasions. Among these, caught-in or caught-between hazards represent one of the major risks that may result in serious occupational injuries. In the event of an occupational injury, machinery is immediately shut down, preliminary troubleshooting is conducted, and operators are reminded to remain alert to conditions inside the machinery in order to minimize risks.

To ensure that contractors' occupational safety and health management meets required standards, the Company complies with the Occupational Safety and Health Act and other applicable laws and regulations. The rights and obligations of contractors with respect to occupational safety and health are clearly defined to safeguard the safety and health of both the Company's personnel and contractor personnel and to ensure the effective implementation of occupational safety and health measures.

Before commencing work, contractors are required to provide detailed information regarding work procedures, associated hazards, materials to be used, and other relevant matters, and to comply with the Company's

management requirements. During operations, contractors are required to assign responsible personnel to remain on-site. In the event of an accident, the responsible personnel must immediately call 119 to request assistance from local emergency medical services or directly transport the injured person to the employee clinic for medical treatment. All occupational injury incidents must be documented using an incident notification form and properly recorded.

For cases involving disabling injuries, the Company conducts accident investigations to analyze the causes of the incidents and requires corrective actions to be implemented at the worksite.

In addition, in accordance with the Company's Contractor Safety and Health Management Regulations and Occupational Safety and Health Education and Training Plan, safety and health hazard education and training is provided to newly assigned contractor personnel before they commence work. The training helps contractor personnel understand the working environment and process safety requirements and become familiar with the proper use of fire safety equipment.

#### Five Dimensions and Measures of the Occupational Safety and Health Management System

| Dimension                                             | Key measures                                                                                                                                                                                                                                   |
|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Safety and Health Management                          | Provide recommendations on the employer's occupational safety and health policy; coordinate and recommend the occupational safety and health management plan and review training implementation plans.                                         |
| Safety and Health Education and Training              | Formulate an annual training plan; provide onboarding and in-service labor safety and health training for all employees and special-hazard training for designated employees to strengthen safety knowledge and reduce occupational accidents. |
| Safety and Health Activities                          | Review safety and health proposals, occupational accident investigation reports, and contractor safety and health management matters.                                                                                                          |
| Standard Operating Procedures and Job Safety Analysis | Review preventive measures for hazards associated with machinery, equipment, raw materials and materials; review work-environment monitoring plans, monitoring results and corrective measures.                                                |
| Health Management and Promotion                       | Conduct health examinations and health-risk follow-up; provide occupational-health consultation, mental-health and health-promotion education, and support employee physical and mental well-being.                                            |

## Aurora 2025 Employee Occupational Safety and Health Training

| Employee category | Training type     | Training course                                                     | Required trainees | Participants | Total hours | Participation rate |
|-------------------|-------------------|---------------------------------------------------------------------|-------------------|--------------|-------------|--------------------|
| New employees     | General training  | General Occupational Safety and Health Education (I)                | 76                | 76           | 152         | 100%               |
|                   |                   | General Occupational Safety and Health Education (II)               | 53                | 53           | 53          | 100%               |
| Current employees | General training  | General Labor Safety and Health Education                           | 931               | 931          | 964         | 100%               |
|                   |                   | Awareness Seminars                                                  | 815               | 815          | 321         | 100%               |
|                   | Specific training | Safety and Health Education for Operations Supervisors (Refresher)  | 10                | 10           | 61          | 100%               |
|                   |                   | Safety and Health Education for First-Aid Personnel                 | 2                 | 2            | 6           | 100%               |
|                   |                   | Fire Prevention Manager Training                                    | 2                 | 2            | 18          | 100%               |
|                   |                   | General Safety and Health Education for the Construction Industry   | 7                 | 7            | 36          | 100%               |
|                   |                   | Safety and Health Education for Construction Operations Supervisors | 4                 | 4            | 168         | 100%               |
|                   |                   | Machinery and Equipment Operation Training                          | 52                | 52           | 50          | 100%               |
|                   |                   | Emergency Response and First-Aid Training                           | 103               | 103          | 67          | 100%               |
|                   |                   | Chemical and Special-Process Safety Training                        | 40                | 40           | 25          | 100%               |
|                   |                   | Personal Protective Equipment Safety Training                       | 68                | 68           | 34          | 100%               |
|                   |                   | Work Environment and Management Training                            | 2                 | 2            | 2           | 100%               |
| Total             |                   |                                                                     | 2,165             | 2,165        | 1,957       |                    |

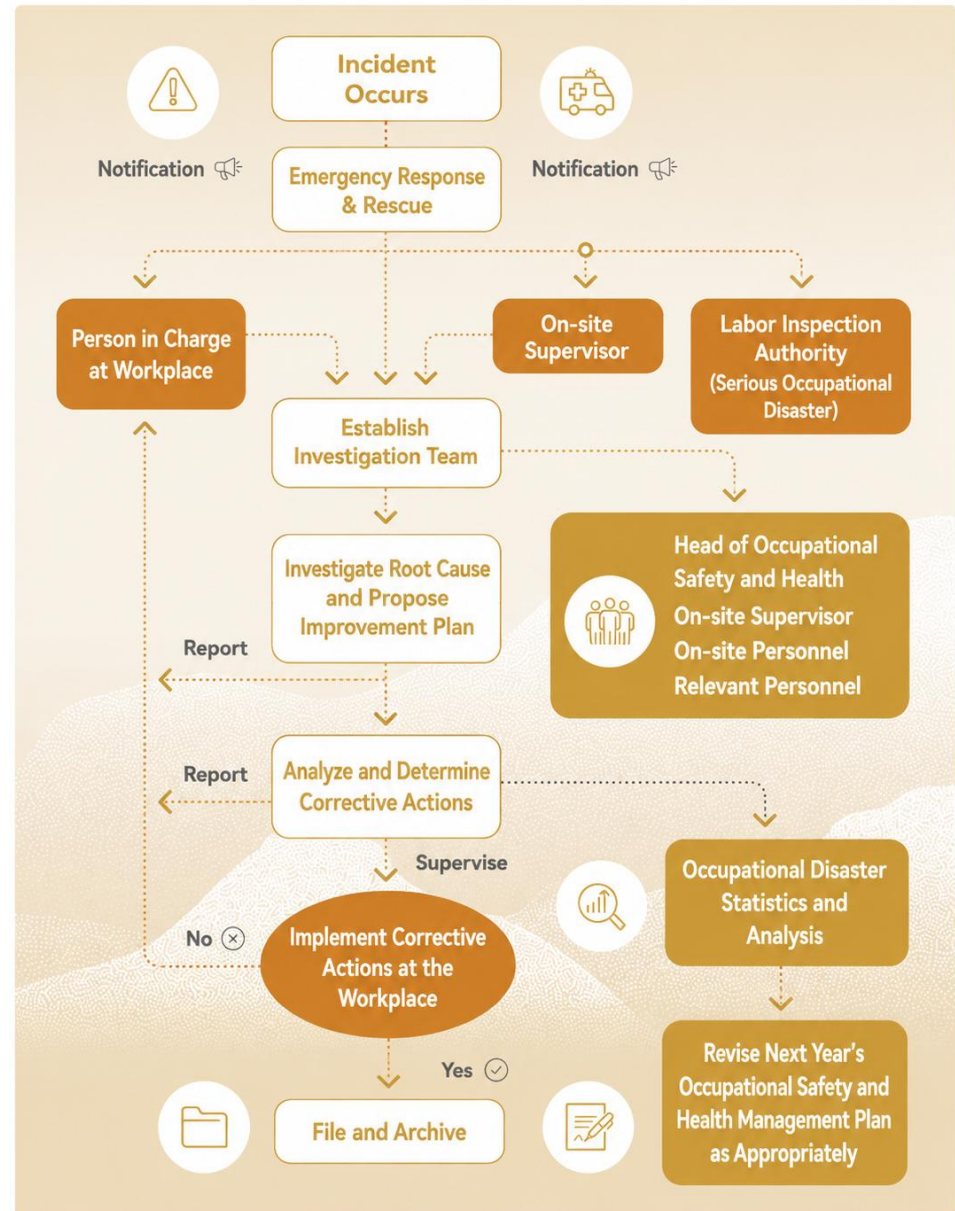
## 5-6-5 Occupational Accident Emergency Response

To prevent potential workplace risks, Aurora assigns certified occupational safety and health personnel to conduct hazard identification, including on-site inspections of work areas. Risk-tiered control strategies are adopted, and response measures are developed for hazards of different severity levels to ensure that protective mechanisms are accurately implemented and risks are minimized.

In accordance with law, the Company safeguards workers' right to remove themselves from danger without disciplinary action, ensuring that personal health and safety remain the highest priority under all circumstances. If an accident or incident occurs, necessary first-aid and rescue measures are taken immediately and an investigation is conducted together with labor representatives. An incident investigation team is formed to clarify the cause, using appropriate analytical methods such as fault-tree analysis, event-tree analysis, fishbone diagrams, and root-cause analysis. Appropriate corrective and preventive actions are then proposed and an Incident Investigation Report is completed to prevent recurrence.



### Incident Investigation Process



## 5-6-6 Occupational Injury Statistics and Analysis

Aurora conducts safety communications from time to time to remind employees to work safely and remain alert. In 2025, the Company had no serious occupational injuries and no fatalities resulting from occupational injuries. Total employee hours worked were 1,664,417 hours. There was one recordable occupational injury in 2025, corresponding to a rate of

approximately 0.60. For non-employee workers, there were no recordable occupational injuries and the rate was 0.

Aurora will continue to strengthen safety communications, enhance its safety-supervision system, and regularly review potential risks in work processes so that employees and non-employee workers receive comprehensive safety protection.

### Occupational Injury Statistics for Aurora Workers over the Past Three Years

| Occupation Category                            | 2023                   |               | 2024               |               | 2025      |               |
|------------------------------------------------|------------------------|---------------|--------------------|---------------|-----------|---------------|
|                                                | Employees              | Non-employees | Employees          | Non-employees | Employees | Non-employees |
| Total hours worked                             | 1,776,287              | 634,312       | 1,738,237          | 1,009,913     | 1,664,417 | 972,424       |
| Fatalities                                     | 0                      | 0             | 0                  | 0             | 0         | 0             |
| Fatality rate                                  | 0                      | 0             | 0                  | 0             | 0         | 0             |
| Serious occupational injuries                  | 0                      | 0             | 0                  | 0             | 0         | 0             |
| Serious occupational injury rate               | 0                      | 0             | 0                  | 0             | 0         | 0             |
| Recordable occupational injuries (type)        | 1 (improper operation) | 1             | 1 (falling object) | 0             | 1 (fall)  | 0             |
| Total Recordable Injury Frequency Rate (TRIFR) | 0.56                   | 1.58          | 0.57               | 0             | 0.60      | 0             |

Note:

- (1) Non-employee workers are calculated based on the annual number of outsourced furniture contractors.
- (2) Occupational injury refers to an accidental injury occurring while a worker performs duties or is in the workplace; commuting accidents are excluded.
- (3) Total hours worked are the aggregate annual working hours of all workers; employee hours are calculated from actual working hours plus overtime.
- (4) Serious occupational injury means an injury resulting in disability or failure to recover to the pre-injury health condition within six months, excluding fatalities.
- (5) Fatality rate = fatalities caused by occupational injuries ÷ total hours worked × 1,000,000.
- (6) Serious occupational injury rate = number of serious occupational injuries ÷ total hours worked × 1,000,000.
- (7) TRIFR = recordable occupational injuries (including serious injuries, fatalities, and other recordable occupational injuries) ÷ total hours worked × 1,000,000.
- (8) Rates are calculated to two decimal places without rounding. A rate per 1,000,000 hours represents the number of occupational injuries per 500 full-time workers in one year, assuming 2,000 working hours per full-time worker per year.

### Aurora's 3-Year Statistics on Disabling Injury Frequency and Severity of Employees

| Year | Type of Worker       | Number of Lost Workdays Due to Disabling Injury | Disabling Injury Frequency Rate (FR) | Disabling Injury Severity Rate (SR) | Frequency-Severity Indicator (FSI) |
|------|----------------------|-------------------------------------------------|--------------------------------------|-------------------------------------|------------------------------------|
| 2023 | Employees            | 5                                               | 0.56                                 | 2                                   | 0.03                               |
|      | Non-employee Workers | 3                                               | 1.58                                 | 4                                   | 0.09                               |
| 2024 | Employees            | 1                                               | 0.57                                 | 0                                   | 0                                  |
|      | Non-employee Workers | 0                                               | 0                                    | 0                                   | 0                                  |
| 2025 | Employees            | 38                                              | 0.60                                 | 3                                   | 0.04                               |
|      | Non-employee Workers | 0                                               | 0                                    | 0                                   | 0                                  |

**Notes:** ※ The number of non-employee workers is calculated based on the total number of external vendors providing services each year.

- ① Number of lost workdays due to disabling injury: Number of workdays that cannot be worked (including rest days and holidays); calculated based on the occupational accident insurance compensation standards and does not include sick leave or maternity leave.
- ② Disabling Injury Frequency Rate (FR) = (Number of disabling injury cases x 1,000,000) / total work hours (rounded down to two decimal places; values less than 0.05 are shown as 0).
- ③ Disabling Injury Severity Rate (SR) = (Number of lost workdays due to disabling injury x 1,000,000) / total work hours (rounded to the nearest whole number; values less than 0.5 are shown as 0).
- ④ Frequency-Severity Indicator (FSI) =  $\sqrt{[(FR \times SR) / 1,000]}$ .
- ⑤ 1,000,000 is the total number of work hours for 500 employees over one year. It is assumed as 2,000 working hours per employee per year.

### 5-6-7 Occupational Disease Prevention and Management

Aurora values employees' occupational health and health promotion. Through an institutionalized occupational-health service mechanism, the Company continuously monitors employees' physical and mental well-being and reduces occupational-health risks. Annual subsidies are provided for

regular employee health examinations, including general health examinations and special health examinations based on operational risks, such as examinations related to dust and noise exposure.

Special health examination results are classified into four health-management levels under the occupational-health management system. External occupational medicine specialists and nurses provide on-site health services, including health consultation, health guidance, and workplace visits, as well as necessary health education and follow-up management based on individual health conditions.

In 2025, five employees received special health examinations: four were classified as Level 1 and one as Level 2. This indicates that most examined employees were either normal or had abnormalities unrelated to work. Aurora will continue to strengthen health management and preventive mechanisms through on-site health services.

### Aurora's Health Management Classification Based on Special Health Check-ups in the Past Three Years (Unit : Number of People)



- Notes:**
- ① Level 1: Examination results are classified as normal with no abnormalities.
  - ② Level 2: Examination results are classified as abnormal, but the employee is able to perform normal work.
  - ③ Level 3: Examination results are classified as abnormal, and the employee's work may be related to the abnormal findings. The employee needs to be reassigned and further evaluated by an occupational medicine specialist.
  - ④ Level 4: Examination results are classified as abnormal, and the employee is not fit to work.

### Aurora's 3-Year Statistics on Occupational Diseases of Employees

| Year | Type of Worker       | Total Work Hours | Number of Cases | Number of Deaths | Mortality Rate (per 1,000,000 work hours) | Major Types of Occupational Diseases |
|------|----------------------|------------------|-----------------|------------------|-------------------------------------------|--------------------------------------|
| 2023 | Employees            | 1,776,287        | 0               | 0                | 0                                         | -                                    |
|      | Non-employee Workers | 634,312          | 0               | 0                | 0                                         | -                                    |
| 2024 | Employees            | 1,738,237        | 0               | 0                | 0                                         | -                                    |
|      | Non-employee Workers | 1,009,913        | 0               | 0                | 0                                         | -                                    |
| 2025 | Employees            | 1,664,417        | 0               | 0                | 0                                         | -                                    |
|      | Non-employee Workers | 972,424          | 0               | 0                | 0                                         | -                                    |

**Notes:** ※ The number of non-employee workers is calculated based on the total number of external vendors providing services each year.

① Occupational diseases refer to acute, chronic, and repetitive health problems caused by work. These include musculoskeletal disorders, skin diseases, respiratory system diseases, malignant tumors, diseases caused by physical factors (such as hearing loss), and mental disorders, among others.

② Total work hours: The sum of all workers' total annual working hours, calculated based on actual attendance and overtime.

③ Mortality rate = (Number of deaths due to occupational diseases × 1,000,000) / total work hours (calculated to two decimal places; values less than 0.05 are shown as 0). It is assumed that the annual work hours for 500 employees are 2,000 hours per person.

### 5-6-8 Health Promotion and Employee Care

Aurora has long promoted health-promotion activities. In addition to providing a safe and healthy work environment, the Company cares for employees' physical and mental health. For employees eligible for health-examination subsidies, Aurora continuously follows up on applications and promotes full participation to safeguard employee rights and monitor health conditions.

Since the end of 2022, Aurora has progressively introduced on-site health services and engaged professionals to help improve health programs, identify

and assess employee health risks, prevent occupational accidents and diseases, and provide health guidance and consultation.



#### Focus Case: Creating a Healthy Workplace and Advancing Diverse Health Promotion Initiatives

To enhance employees' physical and mental well-being, Aurora continues to promote diverse health promotion initiatives through the Health Report, e-newsletters, and online health seminars, providing employees with practical health knowledge.

The programs cover major health topics such as cardiovascular diseases (including heart failure, abnormal blood lipids, and high blood pressure), kidney health, thyroid disorders, muscle loss, as well as colorectal cancer and liver cancer prevention. These initiatives are extended to promote eye health, stroke prevention, and stress management as part of daily health management. In particular, Aurora assists employees in addressing the risks of the "Three Highs" (high blood pressure, high blood sugar, and high blood lipids) through chronic disease risk management and the "Five Strategies for Stress Relief," helping employees develop correct health awareness. In addition, via a focus on mental health, we help employees care for their psychological well-being and improve overall quality of life.

Through a wide range of health promotion activities, Aurora encourages employees to develop regular exercise and healthy eating habits, strengthen self-management of health, and demonstrate the Company's care for employee welfare—working together toward the goal of a healthy and sustainable workplace.



# 6

## CHAPTER 6

# Social Impact and Brand Sustainability

- 6-1 Social Engagement and Charitable Initiatives
- 6-2 Circular Use of Office Supplies and Charitable Donations
- 6-3 Employee Volunteers: Bringing Warmth Along the Way
- 6-4 Aurora "Green for Earth" Initiative
- 6-5 Sustainable Lifestyle Promotion Activities



### 6-1 Social Engagement and Charitable Initiatives

Guided by the philosophy of “Giving Back to Society,” Aurora has long supported charitable organizations through an institutionalized SOP process. Recipient organizations may complete a Materials Requirement Form specifying the type, quantity, and intended use of required items. The Marketing Office coordinates departmental review and resource matching to ensure that donated materials meet actual needs and maintain appropriate quality.

Employees may participate in transportation and assembly during delivery, increasing employee engagement in public-welfare activities. After donation, recipient organizations provide feedback on usage and beneficiary outcomes. Aurora consolidates the results into an annual project-closure report submitted to the Board of Directors as an important basis for social-

responsibility implementation and transparent governance, while continuously evaluating and optimizing donation strategies to expand social impact.

In 2025, Aurora served 65 social-welfare organizations and conducted one beach-cleanup event. A total of 710 volunteers contributed 2,684 service hours, benefiting more than 13,000 people in vulnerable groups.



**Material Need List** Based on its core business resources, Aurora matches social welfare needs with corporate resources through standardized processes to ensure that donated materials are used effectively and precisely.

### 2025 Community Engagement Highlights of Aurora

| Highlight 1<br>Donation of Office Supplies                                                                                                                                                                                                                                                                                                                                                            | Highlight 2<br>Employee Volunteer Services                                                                                                                                                                                                                                                                                                                       | Highlight 3<br>2025 Carbon Reduction Target Achieved                                                                                                                                                                                                                                                                                                                                                                   | Highlight 4<br>Responding to a Green Lifestyle                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>A total of <b>643</b> items</div> <div><ul style="list-style-type: none"><li><b>Output:</b> 643 items donated to 12 social-welfare organizations, including desks, cabinets, chairs, partitions, workstations, sofas and coffee tables.</li><li><b>Input:</b> 12 events in 2025; 36 volunteers.</li></ul></div> | <div>A total of <b>13</b> thousand people</div> <div><ul style="list-style-type: none"><li><b>Output:</b> 53 social-welfare organizations served; more than 13,000 beneficiary visits.</li><li><b>Input:</b> 53 events including beach cleanup; 514 volunteers.</li></ul></div> | <div>A total of <b>806.5</b> kg</div> <div><ul style="list-style-type: none"><li><b>Output:</b> One Aurora 60 beach-cleanup event; 806.5 kg of marine litter removed; two “60 Interactive Experience” highlights made sustainability more accessible and actionable.</li><li><b>Input:</b> 1 event; 160 volunteers.</li></ul></div> | <div>A total of <b>4</b> events</div> <div><ul style="list-style-type: none"><li><b>Output:</b> Four online ESG advocacy activities/posts.</li><li><b>Input:</b><br/>3/22 Earth Hour<br/>4/22 Earth Day<br/>5/23 World Turtle Day<br/>9/28 World Rivers Day</li></ul></div> |

## 6-2 Circular Use of Office Supplies and Charitable Donations

Aurora Group leverages its core resources through the “Office Equipment and Furniture Charitable Donation Program,” donating office equipment and providing volunteer services to social-welfare organizations. By applying its professional capabilities, the Group can quickly deliver resources to recipient organizations, helping vulnerable groups and institutions improve office environments, efficiency, and safety.

In 2025, Aurora Group donated 643 pieces of furniture, including desks, chairs, and cabinets, helping 12 social-welfare organizations establish new service sites or replace aging furnishings. The cumulative value of the donations reached NT\$1,078,000.

### 2025 Recipients of Aurora Office-Supply Donations

|                                                                            |                                                                              |
|----------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 1. Chinese Canlin Social Welfare Association                               | 7. Taiwan Association of Dementia Care                                       |
| 2. Chinese Christian Elim Care Association                                 | 8. The Mustard Seed Mission — Changhua Center                                |
| 3. Tsuei Ma Ma Foundation for Housing and Community Services               | 9. Taoyuan Ren-Ai Senior Citizens' Home — Hsinchu Nursing Center             |
| 4. Kaohsiung Christian Rongmei Gospel Church Whole-Person Care Association | 10. Taichung City Welfare and Care Association for Persons with Disabilities |
| 5. Republic of China Gengxin Hope Association                              | 11. Chinese Childrenhome & Shelter Association                               |
| 6. Taipei Women's Rescue Foundation                                        | 12. Down Syndrome Foundation R.O.C. — Taichung Guoan Station                 |

### Donation Highlights



Above Picture Note (from left to right):

- (1) Aurora donated workstations, partitions and office chairs to support after-school care for students with disabilities at a new service site of the Kaohsiung Christian Rongmei Gospel Church Whole-Person Care Association.
- (2) Aurora donated office chairs and mobile cabinets to the Taipei Women's Rescue Foundation, supporting its legal consultation, psychological counseling and educational rebuilding services for survivors of sexual violence.
- (3) Aurora donated conference tables, steel cabinets and office chairs to the Tsuei Ma Ma Foundation for Housing and Community Services to support expansion of its Senior Housing Support Service Center and related volunteer services and seminars.

### 6-3 Employee Volunteers: Bringing Warmth Along the Way

Since 2015, Aurora has used the “Warmth Along the Way” program to establish a platform for local participation in social welfare, encouraging employees to work with social-welfare organizations across northern, central and southern Taiwan. Through diverse public-welfare actions, Aurora raises awareness and empathy for vulnerable groups and conveys care and hope. In 2025, the Group further integrated resources and expanded its charitable actions.

In 2025, volunteers participated in Down Syndrome Day activities under the theme “Create Our World,” supporting exhibitions and performances and helping visitors better understand the stories and efforts of people with Down syndrome. Volunteers at Taipei Main Station assisted with visitor guidance and encouraged public engagement with the exhibition.

In July, volunteers in northern, central and southern Taiwan participated in a charitable hair-donation campaign, helping collect hair, raise funds for wigs, and provide on-site guidance. Volunteers also supported family camping and Father’s Day activities, handmade gift-box packaging, a bowling competition for visually impaired participants, horticultural therapy for older adults, and an interactive light-and-shadow exhibition for students with disabilities.

Through repeated participation, volunteers provide practical assistance while spreading care and hope, embodying Aurora Group’s spirit of “Walking with Love.” In 2025, Aurora organized 53 “Warmth Along the Way” employee volunteer activities, including the beach cleanup, mobilizing 674 volunteers who contributed 2,162 service hours and reached more than 13,000 beneficiaries.

Aurora has always embraced the core philosophy of “Helping Others Is the Foundation of Happiness.” Through a diverse range of initiatives, we strive to weave a caring social safety net, spreading the warmth of compassion to every corner of society. By bringing greater care and hope to communities, we aim to work together toward a better future.



Above Picture Note:

01\_Aurora Office Automation Corp. volunteers participated in the hair donation drive, experiencing firsthand the warmth present throughout society.

02\_Aurora volunteers invited passersby to like and check in on social media, raising awareness for Down syndrome individuals (“Tang Babies”).

03\_Aurora volunteers accompanied the children in fun group games and competitions.

## 6-4 Aurora “Green for Earth” Initiative

In 2025, Aurora celebrated its 60th anniversary, while the Green for Earth beach-cleanup initiative entered its fourth year, demonstrating the Company’s long-term commitment to giving back to society and protecting the planet.

The event incorporated a mission-based interactive game, “60-Second Quick Quiz,” into the beach-cleanup process. Rapid questions and scenario-based design guided participants to identify commonly overlooked sources of everyday waste and understand correct recycling classification. The “Aurora 60 — Make a Wish for the Earth” activity also used recycled fishing nets to create a “Blessing Dreamcatcher,” on which participants hung cards bearing wishes and commitments, symbolizing collective environmental action.

The activity supported the SDG goal of Life Below Water. A total of 806.5 kg of marine litter was removed, with 160 volunteers participating in the beach cleanup.



### SDG Initiative: "Protect Marine Life"



**01** AURORA Group organized the 2025 beach cleanup activity at Fuguei Cape Beach in North Coast.



**02** We partnered with local environmental organizations to implement marine debris removal actions.



**03** We promoted low-plastic lifestyles and encouraged sustainable living practices through interactive activities.



**04** We raised awareness among employees and communities about protecting oceans through campaign messages.



**05** We mobilized employees, families, and local residents to work together in protecting the marine environment and building a cleaner, healthier ocean.

## 6-5 Sustainable Lifestyle Promotion Activities

Aurora Group actively responds to global environmental initiatives under the spirit of “Making Environmental Protection Part of Everyday Life.” Each year on April 22, Earth Day, the Group integrates its affiliated companies—including Aurora Office Equipment, Office Pro, General Business Machines, Konica, Aurora Furniture, Dazhen Design, Aurora Cloud, and Tung Yeh Technology Research—to jointly support green initiatives, create greener offices, and practice low-carbon living.

On May 23, 2025, Aurora Group and its affiliates jointly observed World Turtle Day by promoting plastic reduction and low-carbon green-office practices, enabling employees and partners to incorporate environmental protection into everyday behavior. The Group also actively participates in

Earth Hour and World Rivers Day through energy conservation, carbon reduction, and water-resource protection.

Through these long-term and diverse environmental actions, Aurora Group embeds sustainable development in its corporate culture and mobilizes employees, partners, and the public to participate. The Group advocates plastic reduction, energy conservation, and carbon reduction, organizes environmental engagement campaigns such as “Flip for Green Action,” and provides multifunction devices and digital printing equipment bearing environmental labels to help enterprises move toward low-carbon sustainable development.



### Responding to Climate Change



AURORA Group actively responds to Earth Hour, Earth Day, and the UN Sustainable Development Goals (SDGs), committed to protecting our planet and promoting sustainable development.

## Appendix — GRI Standard Content Index

### General Disclosures

Statement of use: Aurora Corporation has reported in accordance with the GRI Standards for the period January 1, 2025 to December 31, 2025.

| GRI Universal Standards version: GRI Universal Standards 2021 |                                                                             | Applicable GRI Sector Standard: None.                                       |                |
|---------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------|----------------|
| GRI 1                                                         | Basic 2021                                                                  |                                                                             |                |
| GRI 2                                                         | General Disclosure 2021                                                     |                                                                             |                |
| GRI Code                                                      | Disclosure                                                                  | Corresponding section                                                       | Page           |
| GRI 2-1                                                       | Organizational details                                                      | 1-1 Company Profile and Core Values                                         | P. 25          |
| GRI 2-2                                                       | Entities included in the organization’s sustainability reporting            | About This Report                                                           | P. 06          |
| GRI 2-3                                                       | Reporting period, frequency and contact point                               | About This Report                                                           | P. 06          |
| GRI 2-4                                                       | Restatements of information                                                 | 4-4 Water Resource Management / 5-2 Compensation and Performance Management | P. 92 / P. 106 |
| GRI 2-5                                                       | External assurance                                                          | About This Report                                                           | P. 06          |
| GRI 2-6                                                       | Activities, value chain and other business relationships                    | 3-1 Sustainable Value Chain Management                                      | P. 61          |
| GRI 2-7                                                       | Employees                                                                   | 5-1 Talent Strategy and Organizational Development                          | P. 101         |
| GRI 2-8                                                       | Workers who are not employees                                               | 5-1 Talent Strategy and Organizational Development                          | P.101          |
| GRI 2-9                                                       | Governance structure and composition                                        | 2-1 Corporate Governance Structure                                          | P. 37          |
| GRI 2-10                                                      | Nomination and selection of the highest governance body                     | 2-1 Corporate Governance Structure                                          | P. 37          |
| GRI 2-11                                                      | Chair of the highest governance body                                        | 2-1 Corporate Governance Structure                                          | P. 37          |
| GRI 2-12                                                      | Role of the highest governance body in overseeing the management of impacts | 2-2 Functional Committees and Operational Effectiveness                     | P. 43          |
| GRI 2-13                                                      | Delegation of responsibility for managing impacts                           | 2-5 Enterprise Risk Management                                              | P. 52          |
| GRI 2-14                                                      | Role of the highest governance body in sustainability reporting             | Report Quality Management and Internal Review Mechanism                     | P. 07          |

| GRI Universal Standards version: GRI Universal Standards 2021 |                                                              | Applicable GRI Sector Standard: None.                                                                                                                                |        |
|---------------------------------------------------------------|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| GRI 1                                                         | Basic 2021                                                   |                                                                                                                                                                      |        |
| GRI 2                                                         | General Disclosure 2021                                      |                                                                                                                                                                      |        |
| GRI Code                                                      | Disclosure                                                   | Corresponding section                                                                                                                                                | Page   |
| GRI 2-15                                                      | Conflicts of interest                                        | 2-1-4 Recusal from Conflicts of Interest                                                                                                                             | P. 40  |
| GRI 2-16                                                      | Communication of critical concerns                           | 2-1-2 Board Composition                                                                                                                                              | P. 39  |
| GRI 2-17                                                      | Collective knowledge of the highest governance body          | 2-1-5 Continuing Education for Directors                                                                                                                             | P. 40  |
| GRI 2-18                                                      | Evaluation of the performance of the highest governance body | 2-1-6 Board Performance Evaluation                                                                                                                                   | P. 41  |
| GRI 2-19                                                      | Remuneration policies                                        | 2-1-7 Remuneration Policies for Directors and Managers                                                                                                               | P. 41  |
| GRI 2-20                                                      | Process to determine remuneration                            | 2-1-7 Remuneration Policies for Directors and Managers                                                                                                               | P. 41  |
| GRI 2-21                                                      | Annual total compensation ratio                              | 5-2 Compensation and Performance Management                                                                                                                          | P. 105 |
| GRI 2-22                                                      | Statement on sustainable development strategy                | Message from the Chairman                                                                                                                                            | P. 04  |
| GRI 2-23                                                      | Policy commitments                                           | 2-1-1 Policy Commitments                                                                                                                                             | P. 37  |
| GRI 2-24                                                      | Embedding policy commitments                                 | 2-1-1 Policy Commitments                                                                                                                                             | P. 37  |
| GRI 2-25                                                      | Processes to remediate negative impacts                      | 2-4-1 Grievance and Suggestion Channels                                                                                                                              | P. 51  |
| GRI 2-26                                                      | Mechanisms for seeking advice and raising concerns           | 2-4-1 Grievance and Suggestion Channels                                                                                                                              | P. 51  |
| GRI 2-27                                                      | Compliance with laws and regulations                         | 2-4 Regulatory Compliance and Internal Control System                                                                                                                | P. 51  |
| GRI 2-28                                                      | Membership associations                                      | 1-5 Industry Collaboration and Sustainability Initiatives                                                                                                            | P. 35  |
| GRI 2-29                                                      | Approach to stakeholder engagement                           | Stakeholder Identification and Engagement                                                                                                                            | P. 14  |
| GRI 2-30                                                      | Collective bargaining agreements                             | The Company has no labor union or collective bargaining agreement and communicates with employees regularly through labor-management meetings and multiple channels. | –      |

## Material Topics Disclosures

| GRI Code                       | Disclosure                                                                     | Corresponding section                                                   | Page   |
|--------------------------------|--------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------|
| GRI 3                          | Material Topics 2021                                                           |                                                                         |        |
| GRI 3-1                        | Process to determine material topics                                           | Material Topic Management                                               | P. 13  |
| GRI 3-2                        | List of material topics                                                        | Identification and Management of Material Topics                        | P. 17  |
| GRI Code                       | Disclosure                                                                     | Corresponding section                                                   | Page   |
| Economic Performance — GRI 3-3 | Management of material topics                                                  | 1-4 Economic Performance and Market Presence                            | P. 31  |
| GRI 201-1                      | Direct economic value generated and distributed                                | 1-4 Economic Performance and Market Presence                            | P. 31  |
| GRI 201-2                      | Financial implications and other risks and opportunities due to climate change | 4-1 Climate Change Governance and Financial Disclosures                 | P. 81  |
| GRI 201-3                      | Defined benefit plan obligations and other retirement plans                    | 5-4 Diversity, Inclusion, and a Friendly Workplace                      | P. 111 |
| GRI 201-4                      | Financial assistance received from government                                  | 1-4-2 Financial Assistance Received from Government                     | P. 34  |
| Business Integrity — GRI 3-3   | Management of material topics                                                  | 2-3 Integrity Management and Anti-corruption                            | P. 46  |
| GRI 205-1                      | Operations assessed for risks related to corruption                            | 2-3 Integrity Management and Anti-corruption                            | P. 46  |
| GRI 205-2                      | Communication and training about anti-corruption policies and procedures       | 2-3 Integrity Management and Anti-corruption                            | P. 46  |
| GRI 205-3                      | Confirmed incidents of corruption and actions taken                            | No incidents of corruption were identified during the reporting period. | –      |
| Waste Management — GRI 3-3     | Management of material topics                                                  | 4-6 Waste Management and Resource Circularity                           | P. 94  |
| GRI 306-1                      | Waste generation and significant waste-related impacts                         | 4-6 Waste Management and Resource Circularity                           | P. 94  |

| GRI Code                                  | Disclosure                                                                              | Corresponding section                                            | Page           |
|-------------------------------------------|-----------------------------------------------------------------------------------------|------------------------------------------------------------------|----------------|
| GRI 306-2                                 | Management of significant waste-related impacts                                         | 4-6 Waste Management and Resource Circularity                    | P. 94          |
| GRI 306-3                                 | Waste generated                                                                         | 4-6 Waste Management and Resource Circularity                    | P. 94          |
| GRI 306-4                                 | Waste diverted from disposal                                                            | 4-6 Waste Management and Resource Circularity                    | P. 94          |
| GRI 306-5                                 | Waste directed to disposal                                                              | 4-6 Waste Management and Resource Circularity                    | P. 94          |
| Talent Attraction and Retention — GRI 3-3 | Management of material topics                                                           | 5-2 Compensation and Performance Management                      | P. 105         |
| GRI 202-1                                 | Ratios of standard entry-level wage by gender compared to local minimum wage            | 5-2 Compensation and Performance Management                      | P. 105         |
| GRI 202-2                                 | Proportion of senior management hired from the local community                          | 5-1-2 Diverse Employment Opportunities                           | P. 102         |
| GRI 405-1                                 | Diversity of governance bodies and employees                                            | 2-1-2 Board Composition / 5-1-2 Diverse Employment Opportunities | P. 39 / P. 102 |
| GRI 405-2                                 | Ratio of basic salary and remuneration of women to men                                  | 5-2 Compensation and Performance Management                      | P. 105         |
| Occupational Health and Safety — GRI 3-3  | Management of material topics                                                           | 5-6 Occupational Safety and Health                               | P. 112         |
| GRI 403-1                                 | Occupational health and safety management system                                        | 5-6 Occupational Safety and Health                               | P. 116         |
| GRI 403-2                                 | Hazard identification, risk assessment, and incident investigation                      | 5-6 Occupational Safety and Health                               | P. 116         |
| GRI 403-3                                 | Occupational health services                                                            | 5-6 Occupational Safety and Health                               | P. 116         |
| GRI 403-4                                 | Worker participation, consultation, and communication on occupational health and safety | 5-6 Occupational Safety and Health                               | P. 116         |
| GRI 403-5                                 | Worker training on occupational health and safety                                       | 5-6 Occupational Safety and Health                               | P. 116         |
| GRI 403-6                                 | Promotion of worker health                                                              | 5-6 Occupational Safety and Health                               | P. 116         |

| GRI Code                                  | Disclosure                                                                                                    | Corresponding section                                 | Page   |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|--------|
| GRI 403-7                                 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 5-6 Occupational Safety and Health                    | P. 116 |
| GRI 403-8                                 | Workers covered by an occupational health and safety management system                                        | 5-6 Occupational Safety and Health                    | P. 116 |
| GRI 403-9                                 | Work-related injuries                                                                                         | 5-6 Occupational Safety and Health                    | P. 116 |
| GRI 403-10                                | Work-related ill health                                                                                       | 5-6 Occupational Safety and Health                    | P. 116 |
| Consumer Health and Safety — GRI 3-3      | Management of material topics                                                                                 | 3-4 Product Quality and Responsibility                | P. 68  |
| GRI 416-1                                 | Assessment of the health and safety impacts of product and service categories                                 | 3-4 Product Quality and Responsibility                | P. 68  |
| GRI 416-2                                 | Incidents of non-compliance concerning the health and safety impacts of products and services                 | 3-4 Product Quality and Responsibility                | P. 68  |
| GRI 417-1                                 | Requirements for product and service information and labeling                                                 | 3-4 Product Quality and Responsibility                | P. 68  |
| GRI 417-2                                 | Incidents of non-compliance concerning product and service information and labeling                           | 3-4 Product Quality and Responsibility                | P. 68  |
| GRI 417-3                                 | Incidents of non-compliance concerning marketing communications                                               | 3-4 Product Quality and Responsibility                | P. 68  |
| Information Security Management — GRI 3-3 | Management of material topics                                                                                 | 2-6 Information Security and Personal Data Protection | P. 53  |
| GRI 418-1                                 | Substantiated complaints concerning breaches of customer privacy and losses of customer data                  | 2-6 Information Security and Personal Data Protection | P. 53  |
| Customer Service — GRI 3-3                | Management of material topics                                                                                 | 3-5 Customer Experience and Service Quality           | P. 73  |
| Custom Material Topic                     | Customer service                                                                                              | 3-5 Customer Experience and Service Quality           | P. 73  |

## Voluntary Disclosures

| GRI Code  | Disclosure                                                 | Corresponding Section                                       | Page   |
|-----------|------------------------------------------------------------|-------------------------------------------------------------|--------|
| GRI 203   | Indirect Economic Impacts 2016                             |                                                             |        |
| GRI 203-1 | Infrastructure investments and services supported          | Chapter 6 Social Impact and Brand Sustainability            | P. 124 |
| GRI 204   | Procurement Practices 2016                                 |                                                             |        |
| GRI 204-1 | Proportion of spending on local suppliers                  | 3-1-3 Sustainable Procurement                               | P. 65  |
| GRI 301   | Materials 2016                                             |                                                             |        |
| GRI 301-1 | Materials used by weight or volume                         | 4-5 Circular Office Practices and Material Reuse            | P. 93  |
| GRI 301-2 | Recycled input materials used                              | 4-5 Circular Office Practices and Material Reuse            | P. 93  |
| GRI 301-3 | Reclaimed products and their packaging materials           | 4-5 Circular Office Practices and Material Reuse            | P. 93  |
| GRI 302   | Energy 2016                                                |                                                             |        |
| GRI 302-1 | Energy consumption within the organization                 | 4-2 Energy Management and Efficiency Improvement            | P. 86  |
| GRI 302-3 | Energy intensity                                           | 4-2 Energy Management and Efficiency Improvement            | P. 86  |
| GRI 302-4 | Reduction of energy consumption                            | 4-3-1 Energy Conservation and Carbon Reduction              | P. 88  |
| GRI 302-5 | Reductions in energy requirements of products and services | 4-3-2 More Energy-Efficient Products and Services           | P. 89  |
| GRI 303   | Water and Effluents 2018                                   |                                                             |        |
| GRI 303-1 | Interactions with water as a shared resource               | 4-4 Water Resource Management                               | P. 91  |
| GRI 303-2 | Management of water discharge-related impacts              | 4-4 Water Resource Management                               | P. 91  |
| GRI 303-3 | Water withdrawal                                           | 4-4 Water Resource Management                               | P. 91  |
| GRI 303-4 | Water discharge                                            | 4-4 Water Resource Management                               | P. 91  |
| GRI 303-5 | Water consumption                                          | 4-4 Water Resource Management                               | P. 91  |
| GRI 305   | Emissions 2016                                             |                                                             |        |
| GRI 305-1 | Direct (Scope 1) GHG emissions                             | 4-3 Greenhouse Gas Management and Carbon Reduction Strategy | P. 87  |

| GRI Code  | Disclosure                                                                                         | Corresponding Section                                       | Page   |
|-----------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------|--------|
| GRI 305-2 | Energy indirect (Scope 2) GHG emissions                                                            | 4-3 Greenhouse Gas Management and Carbon Reduction Strategy | P. 87  |
| GRI 305-4 | GHG emissions intensity                                                                            | 4-3 Greenhouse Gas Management and Carbon Reduction Strategy | P. 87  |
| GRI 305-5 | Reduction of GHG emissions                                                                         | 4-3 Greenhouse Gas Management and Carbon Reduction Strategy | P. 87  |
| GRI 401   | Employment 2016                                                                                    |                                                             |        |
| GRI 401-1 | New employee hires and employee turnover                                                           | 5-1-3 Employee Turnover                                     | P. 103 |
| GRI 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 5-4 Diversity, Inclusion, and a Friendly Workplace          | P. 106 |
| GRI 402   | Labor/Management Relations 2016                                                                    |                                                             |        |
| GRI 402-1 | Minimum notice periods regarding operational changes                                               | 5-3 Human Rights Policy and Labor Protection                | P. 107 |
| GRI 404   | Training and Education 2016                                                                        |                                                             |        |
| GRI 404-1 | Average hours of training per year per employee                                                    | 5-5 Talent Development and Learning                         | P. 113 |
| GRI 404-2 | Programs for upgrading employee skills and transition assistance programs                          | 5-5 Talent Development and Learning                         | P. 113 |
| GRI 404-3 | Percentage of employees receiving regular performance and career development reviews               | 5-5 Talent Development and Learning                         | P. 113 |
| GRI 406   | Non-discrimination 2016                                                                            |                                                             |        |
| GRI 406-1 | Incidents of discrimination and corrective actions taken                                           | 5-3 Human Rights Policy and Labor Protection                | P. 107 |
| GRI 408   | Child Labor 2016                                                                                   |                                                             |        |
| GRI 408-1 | Operations and suppliers at significant risk for incidents of child labor                          | 5-3 Human Rights Policy and Labor Protection                | P. 107 |
| GRI 409   | Forced or Compulsory Labor 2016                                                                    |                                                             |        |
| GRI 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor           | 5-3 Human Rights Policy and Labor Protection                | P. 107 |

# SASB Standard Index

## Multiline and Specialty Retailers & Distributors

| Topic                                      | Metric                                                                                                                          | Category                | Unit        | Code         | Response                                                                                                                                                                                                                                                                                                                                                                                                                | Corresponding Section                                   | Page  |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------|
| Energy Management in Retail & Distribution | (1) Total energy consumed<br>(2) percentage grid electricity<br>(3) percentage renewable                                        | Quantitative            | GJ, %       | CG-MR-130a.1 | Total energy consumed: 20,859.273 GJ. Percentage of purchased electricity: 42.93%. Renewable energy use: 0%. Aurora primarily provides office equipment and solutions services and manufactures/sells office furniture; it does not operate conventional retail stores. Energy use mainly arises from offices and operating sites, logistics/distribution and service dispatch, and furniture manufacturing operations. | 4-2 Energy Management and Efficiency Improvement        | P. 86 |
| Data Security                              | Description of approach to identifying and addressing data security risks                                                       | Discussion and Analysis | N/A         | CG-MR-230a.1 | The Information Security Team coordinates, manages, and supervises all Group information-security matters and plans risk-control measures covering network security, email management, source-code scanning, antivirus security, and disaster-recovery drills. See 2-6-3 Specific Information Security Management Programs.                                                                                             | 2-6-3 Specific Information Security Management Programs | P. 56 |
| Data Security                              | (1) Number of data breaches<br>(2) percentage involving personally identifiable information<br>(3) number of customers affected | Quantitative            | Number, %   | CG-MR-230a.2 | In 2025, there were 0 substantiated complaints concerning breaches of customer privacy or losses of customer data.                                                                                                                                                                                                                                                                                                      | 2-6-4 Personal Data Management Policy                   | P. 59 |
| Labor Practices                            | (1) Average hourly wage and<br>(2) percentage of in-store and distribution-center employees earning minimum wage, by region     | Quantitative            | Currency, % | CG-MR-310a.1 | Not applicable.                                                                                                                                                                                                                                                                                                                                                                                                         | —                                                       | —     |
| Labor Practices                            | In-store and distribution-center employee (1) voluntary and (2) involuntary turnover rate                                       | Quantitative            | %           | CG-MR-310a.2 | Not applicable.                                                                                                                                                                                                                                                                                                                                                                                                         | —                                                       | —     |

| Topic                                   | Metric                                                                                                                                                  | Category                | Unit     | Code         | Response                                                                                                                                                                                                                                                                                                                                                        | Corresponding Section                                   | Page   |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|--------|
| Labor Practices                         | Total amount of monetary losses as a result of legal proceedings associated with labor law violations                                                   | Quantitative            | Currency | CG-MR-310a.3 | NT\$0; there were no violations of labor laws in 2025.                                                                                                                                                                                                                                                                                                          | 5-3 Human Rights Policy and Labor Protection            | P. 107 |
| Workforce Diversity & Inclusion         | Percentage representation by (1) gender and (2) diversity group for (a) executive management, (b) non-executive management, and (c) all other employees | Quantitative            | %        | CG-MR-330a.1 | See “Aurora 2025 Diversity Distribution by Job Grade.”                                                                                                                                                                                                                                                                                                          | 5-1-2 Diverse Employment Opportunities                  | P. 102 |
| Workforce Diversity & Inclusion         | Total amount of monetary losses as a result of legal proceedings associated with employment discrimination                                              | Quantitative            | Currency | CG-MR-330a.2 | No fines were imposed in 2025.                                                                                                                                                                                                                                                                                                                                  | 5-3 Human Rights Policy and Labor Protection            | P. 107 |
| Product Sourcing, Packaging & Marketing | Revenue from products third-party certified to environmental and/or social sustainability standards                                                     | Quantitative            | Currency | CG-MR-410a.1 | The Company has not yet classified or compiled product revenue according to third-party environmental or social sustainability certifications; therefore, this metric is not currently disclosed. The Company will continue evaluating the feasibility of establishing relevant systems to enhance the completeness of sustainability disclosures.              | –                                                       | –      |
| Product Sourcing, Packaging & Marketing | Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products                                                 | Discussion and Analysis | N/A      | CG-MR-410a.2 | The Company strictly prohibits hazardous substances. SHARP digital multifunction devices sold by the Company comply with EU RoHS requirements. For office furniture, certain raw materials comply with EU REACH SVHC requirements and U.S. BIFMA standards; testing by SGS for formaldehyde and other hazardous substances meets applicable national standards. | 3-4-1 Strict Product Quality, Health and Safety Control | P. 69  |
| Product Sourcing, Packaging & Marketing | Discussion of strategies to reduce the environmental impact of packaging                                                                                | Discussion and Analysis | N/A      | CG-MR-410a.3 | Office furniture operations implement green-office principles through the “Executive Chair Packaging Innovation Project.” Traditional one-chair-per-carton packaging was changed to one-chair KD (knock-down) packaging, reducing packaging volume per unit from 0.58 CBM to 0.32 CBM, a 45% reduction, while reducing carton weight from 6.1 kg to 3.4 kg.     | 4-6-1 Waste Management and Reduction Measures           | P. 96  |

## Activity Metrics

| Metric                                                                | Category     | Unit           | Code        | Response        | Corresponding Section | Page |
|-----------------------------------------------------------------------|--------------|----------------|-------------|-----------------|-----------------------|------|
| (1) Number of retail locations and (2) number of distribution centers | Quantitative | Number         | CG-MR-000.A | Not applicable. | –                     | –    |
| (1) Total area of retail space and (2) distribution centers           | Quantitative | m <sup>2</sup> | CG-MR-000.B | Not applicable. | –                     | –    |

## Sustainability Disclosure Metrics for the Other Electronics Industry

Table 1-14 under Article 4 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

| No. | Metric Description                                                                                                                 | Category     | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Corresponding Section                                 | Page   |
|-----|------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|--------|
| 1   | Total energy consumed, percentage of purchased electricity, and renewable energy use                                               | Quantitative | Total energy consumed: 20,859.273 GJ; purchased electricity: 42.93%; renewable energy use: 0%.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 4-2 Energy Management and Efficiency Improvement      | P. 86  |
| 2   | Total water withdrawal and total water consumption                                                                                 | Quantitative | Total water withdrawal: 37,791 thousand m <sup>3</sup> ; total water consumption: 4,553 thousand m <sup>3</sup> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 4-4 Water Resource Management                         | P. 91  |
| 3   | Weight of hazardous waste generated and percentage recycled                                                                        | Quantitative | Hazardous waste generated: 0 metric tons (t); percentage recycled: 0%.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 4-6-1 Waste Management and Reduction Measures         | P. 96  |
| 4   | Description of occupational accident categories, number of persons, and rate                                                       | Quantitative | Occupational accident category: fall; number of persons: 1; occupational accident rate: 0.60%.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 5-6-6 Occupational Injury Statistics and Analysis     | P. 121 |
| 5   | Product lifecycle management disclosure, including weight of scrapped products and electronic waste and percentage recycled (Note) | Quantitative | Weight of scrapped products and electronic waste: 320.157 metric tons (t); recycling rate: 72.95%.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 4-6-1 Waste Management and Reduction Measures         | P. 96  |
| 6   | Description of risk management related to the use of critical materials                                                            | Qualitative  | Refer to the relevant section of the Report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3-1-2 Key Material Risk Management                    | P. 63  |
| 7   | Total monetary losses resulting from legal proceedings associated with anti-competitive conduct regulations                        | Quantitative | NT\$0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2-4 Regulatory Compliance and Internal Control System | P. 51  |
| 8   | Production volume of major products by product category                                                                            | Quantitative | Not applicable. The Company's office automation equipment (such as MFPs and office equipment) is primarily distributed under an agency sales model and is not manufactured by the Company. Although the Company manufactures non-electronic office furniture, its products vary widely in type, specifications, and composition, and the manufacturing process primarily involves the processing and assembly of various components. Therefore, the production volume of major products cannot be reasonably quantified using consistent and representative product categories and units of measurement. | 1-1 Company Profile and Core Values                   | P. 25  |

Note: Including offcuts sold or other recycling treatment; relevant explanations should be provided.

# Climate-Related Information Disclosure

## Risks and Opportunities Arising from Climate Change and Related Response Measures

| Item | Climate-related disclosure                                                                                                                                   | Implementation status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Describe the Board's and management's oversight and governance of climate-related risks and opportunities.                                                   | <ul style="list-style-type: none"> <li>The Board of Directors is the Company's highest governing body for climate-related risk governance.</li> <li>The Company has established a Sustainability Development Committee, under which the Environmental Sustainability Working Group is responsible for implementation.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 2    | Describe how identified climate-related risks and opportunities affect the Company's business, strategy, and finances over the short, medium, and long term. | <p>The Company identifies physical and transition risks based on business type and operating conditions. These risks may reduce business and cause property losses, while also creating opportunities for new business models. The Company actively promotes green-energy and environmental policies and has established short-, medium-, and long-term strategies and targets.</p> <p><b>Short term:</b> Promote energy conservation and carbon reduction, energy-saving management in offices and common areas, waste reduction, and green procurement of products carrying energy-saving/environmental labels. Target: reduce carbon emissions by 3% annually.</p> <p><b>Medium term:</b> Gradually replace old, energy-intensive production and office equipment and increase capital expenditure. Target: reduce carbon emissions by 20% by 2030.</p> <p><b>Long term:</b> Continue focusing on the office-solutions market, embed ESG principles into operating processes and business models, and strengthen the use of big data, AI, and IoT technologies to help customers achieve digital and low-carbon transformation and create environmentally friendly, healthy, smart, and efficient office environments. Target: achieve net-zero carbon emissions by 2050.</p> |
| 3    | Describe the financial impacts of extreme climate events and transition actions.                                                                             | <ul style="list-style-type: none"> <li>Extreme climate events may reduce business and cause property losses, reducing operating revenue and increasing operating expenses.</li> <li>Transition actions may change the Company's business model and increase R&amp;D expenditure; however, new products or service models may create business opportunities and increase operating revenue and profit.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 4    | Describe how processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.                        | <ul style="list-style-type: none"> <li>To identify and assess material impacts or risks that current and future activities, products, and services may have on sustainable operations, each business division and functional office periodically conducts organizational risk assessments, including climate-change conditions. The results form the basis for policy setting and targets and are incorporated into the TCFD-recommended risk assessment mechanism to assess specific climate issues, understand potential financial impacts, and formulate response strategies.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| Item | Climate-related disclosure                                                                                                                                                                                                                               | Implementation status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5    | If scenario analysis is used to assess resilience to climate-change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts.                                                                             | <ul style="list-style-type: none"> <li>Not currently applicable.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 6    | If a transition plan is in place to manage climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks.                                                                               | <ul style="list-style-type: none"> <li>The Company has assessed climate-related risks, opportunities, and financial impacts and formulated relevant response actions and management targets. For details, refer to Section 4-1, "Climate Change Governance and Financial Disclosures."</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 7    | If internal carbon pricing is used as a planning tool, explain the basis for setting the price.                                                                                                                                                          | <ul style="list-style-type: none"> <li>Not currently implemented. The Company will plan and promote it in the future as needed.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 8    | If climate-related targets have been set, describe the covered activities, GHG emission scopes, planned timeline, annual progress, and—if carbon offsets or renewable energy certificates (RECs) are used—the sources and quantities of offsets or RECs. | <ul style="list-style-type: none"> <li>In accordance with the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies," the Company plans to complete GHG inventories (Scopes 1 and 2) in 2026 and external verification in 2028. Consolidated subsidiaries are expected to complete GHG inventories in 2027 and external verification in 2029. The Company and its consolidated subsidiaries will continue to follow competent-authority guidance and applicable requirements, including establishing dedicated/concurrent units, detailed project schedules, complete inventory procedures, and Board-supervised phased targets. Progress will be reported to the Board quarterly to manage completion of GHG inventory, verification, and disclosure schedules.</li> </ul> |
| 9    | GHG inventory and assurance status, and reduction targets, strategies, and concrete action plans.                                                                                                                                                        | <ul style="list-style-type: none"> <li>The Company currently conducts internal GHG inventory and verification (see 4-3 GHG Management and Carbon Reduction Strategy) and has not yet conducted external assurance. For GHG reduction targets, strategies, and concrete action plans, see 4-3 GHG Management and Carbon Reduction Strategy — Energy Conservation and Carbon Reduction; More Energy-Efficient Products and Services.</li> </ul>                                                                                                                                                                                                                                                                                                                                         |

# Assurance Statement

## Independent Assurance Opinion Statement (Chinese Version)



### 獨立保證意見聲明書

#### 2025 震旦行永續報告書

「法國標準協會」於1926年成立，作為法國國家標準的主管機關，並擔任「國際標準組織」的常任理事國代表，是全球知名的驗證機構之一。本項保證工作由「法國標準協會」亞太公司「法標國際認證股份有限公司」執行，團隊成員均具有專業背景，且接受過AA1000 AS、AFAQ 26000、ISO 9001、ISO 14001、ISO 14064、ISO 45001、ISO 50001等永續性相關之品質、環境、能源、安全與社會責任等國際標準的訓練，而擁有主導稽核員或查證員之資格。法標國際認證股份有限公司（以下簡稱法標）與震旦行股份有限公司（以下簡稱震旦行）為相互獨立的實體，法標除了本獨立保證聲明書所述內容外，並未涉及或介入震旦行永續報告書之準備過程。

#### 責任

震旦行負責按所宣告之永續報導準則，在永續報告書中對臺灣營運據點的經濟（財務資訊包括海外據點）、環境與社會面向之營運活動與績效進行報導。

法標負責按所描述的範圍與方法，為震旦行及其利害關係人提供一份獨立保證意見聲明書，本聲明書僅供震旦行使用，不對其他用途負責。

#### 範圍與標準

震旦行與法標協議的保證範圍包括：

- 保證作業範疇與「2025震旦行永續報告書」揭露範疇一致。
- 法標依據AA1000保證標準(v3)之第一應用類型進行保證作業，審查與評估震旦行遵循AA1000當責性原則(2018)的符合程度。
- 保證作業包括審查與評估震旦行的相關流程、系統與管制及可取得之績效資訊，以及下列報導準則遵循的情況：
  - GRI永續報導準則

#### 方法

- 報告書採用依循 GRI 永續報導準則進行報導，對報告書內容符合 GRI 準則的一般揭露及特定主題揭露進行審查。
- 查證團隊與相關人員進行訪談，確認利害關係人的溝通與回應機制與重大主題決策流程等，然而，並不直接接觸外部利害關係人。
- 與報告書編制相關的所有文件、數據和資訊由查證團隊與相關人員的訪談進行查核。
- 基於抽樣計畫，審查組織產出、蒐集與管理報告書中所揭露的質化與量化資料的流程。
- 藉由訪談各組負責人員，檢驗與審視相關的文件、資料與資訊，評估報告書內容之支持性素材與證據來源合理。





### 結論

#### ◆ AA1000當責性原則

#### 包容性

震旦行已維持其多元且廣泛的利害關係人議合機制，持續鑑別與廣納各方意見。該報告書展現該組織致力於永續發展下所考量的利害關係人群體與納入的各項關注議題，並作為後續重大主題鑑別與決策的重要輸入。整體而言，評估組織運作符合包容性原則。

#### 重大性

震旦行已在報告書展現所規劃與實施重大主題的分析與決策結果，並藉以排序與展開對各項重大主題的管理。未來可持續調整與優化，將其重大主題決策流程融入日常營運管理中，以及時間與重大主題管理內容來應對持續變動的內外部環境。整體而言，評估組織運作符合重大性原則。

#### 回應性

震旦行已透過報告書、官網與其他公開資訊管道，定期與不定期地揭露該組織在經濟、治理、環境與社會的運作績效資訊，使利害關係人得以對該組織的治理與管理績效進行了解與判斷。未來可更加積極導入符合國際發展趨勢的報導準則，展現組織以滿足利害關係人期望的方式進行揭露。整體而言，評估組織運作符合回應性原則。

#### 衝擊性

震旦行已對其營運過程中對整體環境產生之衝擊，提供必要的資源進行監控與量測。在報告書中已揭露所辨識的各項衝擊與管理措施，以定性與定量方式呈現對衝擊的管理績效，提供了合適的資訊供利害關係人了解該組織的永續作為。未來可持續優化內部監控與統計流程，以提供更完整且展現組織在衝擊管理的良好實踐資訊。

#### ◆ GRI永續報導準則

基於審查的結果，確認報告書中一般揭露與特定主題揭露及重大主題管理揭露等，已遵循GRI永續報導準則之要求。未來可依國內與其他國際報導揭露要求，透過內部管理體系與跨部門的合作，彙整各據點的管理績效以提供充分且具價值的永續資訊給利害關係人。

#### 意見聲明

法標依據AA1000保證標準(v3)的查證指引及GRI永續報導準則，已發展完整的永續性報告保證準則。我們認為就震旦行所提供的足夠證據及現場查證的所見事實，秉持公允的原則，對該組織遵循的全球永續性報導準則的情況出具聲明。我們總結「2025震旦行永續報告書」內容，對於震旦行的相關運作與特定績效提供了一個公平的觀點。我們相信有關震旦行在2025年的經濟、社會及環境等特定績效指標是誠正確地呈現。





### 保證等級

依據AA1000保證標準(v3)，我們僅依據本聲明書中所描述的範圍與方法，審定本聲明書為中度保證等級。

以上，謹代表「法國標準協會」



Dr. August Tsai  
認證與評鑑部門 理事  
2026年06月05日

查證團隊：廖正豪(主導查證員)、陳中本(查證員)、顏文義(查證員)

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## Independent Assurance Opinion Statement (English Version)



### Independent Assurance Statement

2025 AURORA CORPORATION SUSTAINABILITY REPORT

The AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) and AURORA CORPORATION (hereinafter referred to as AURORA) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of AURORA.

**RESPONSIBILITIES**

AURORA is responsible for reporting its economic (financial information including overseas locations), environmental, and social operating activities and performance in Taiwan operating locations in its sustainability report (hereinafter referred to as "the Report") in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to AURORA and its stakeholders in accordance with the described scope and method. This statement is for AURORA use only and is not responsible for any other purpose.

**SCOPE AND CRITERIA**

The assurance scope of the agreement between AURORA and AFNOR ASIA includes:

- The scope of assurance operation is consistent with the scope disclosed in the "2025 AURORA CORPORATION SUSTAINABILITY REPORT".
- AFNOR ASIA performs assurance operation according to the Type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating AURORA's compliance with the AA1000 AccountAbility Principles (2018).
- The assurance operation includes reviewing and evaluating AURORA's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
  - GRI Standards.

**METHODOLOGY**

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Standards for general disclosure and specific topic disclosure.





- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

**CONCLUSION**

◆ **AA1000 Accountability Principles**

**Inclusivity**

AURORA has maintained its diverse and extensive stakeholder engagement mechanism, continuously identifying and incorporating opinions from all parties. The Report demonstrates the stakeholders and concerns the organization considers in its commitment to sustainable development, serving as crucial input for identifying and making decisions on subsequent material topics. Overall, the assessment of the organization's operations has met the principle of inclusivity.

**Materiality**

AURORA has presented the analysis and decision-making results of its planned and implemented material topics in the Report, and used this information to prioritize and manage these material topics. In the future, the organization can continuously adjust and optimize its decision-making processes on material topics, integrating them into daily operations and management, and promptly implementing major theme management to address the ever-changing internal and external environment. Overall, the assessment of the organization's operations has met the principle of materiality.

**Responsiveness**

AURORA has regularly and irregularly disclosed information on its economic, governance, environmental, and social performance through Report, its official website, and other public information channels, enabling stakeholders to understand and assess the organization's governance and management performance. In the future, the organization can more actively adopt reporting standards that align with international development trends, demonstrating that the organization discloses information in a way that meets stakeholder expectations. Overall, the assessment of the organization's operations has met the principle of responsiveness.

**Impact**

AURORA has provided the necessary resources to monitor and measure the impact of its operations on the overall environment. The identified impacts and management measures have been





disclosed in the Report, presenting the management performance of the impacts in qualitative and quantitative ways, and providing appropriate information for stakeholders to understand the organization's sustainable actions. In the future, the organization can continue to optimize its internal monitoring and statistical processes to provide more comprehensive information that showcases the organization's good practices in impact management.

◆ **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can be based on domestic and other international reporting disclosure requirements to use its internal management system and cross-departmental collaboration to compile management performance data from various locations to provide stakeholders with comprehensive and valuable sustainability information.

**ASSURANCE OPINION**

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by AURORA and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization. In our opinion, the information and data presented in the Report by AURORA provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in AURORA in 2025 are well represented.

**ASSURANCE LEVEL**

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a Moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR :



Dr. August Tsai  
The Director for Certification and Assessment  
Jun.05.2026

Verification team: Jheng-Hao Jhan (Lead Verifier), Chung Pen Chen (Verifier), Wen Yi Yen (Verifier).

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震旦  
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