



2025 EMC Sustainability Report

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Chairman's Message

In 2025, amid rapid growth in global demand for artificial intelligence (AI), high-speed computing, cloud services, and high-speed transmission, as well as the accelerated restructuring of international supply chains, the global electronics industry entered a new wave of demand for high-performance computing and upgraded high-speed materials. Facing rapid market changes and intense competition, EMC leveraged technological innovation, product quality, its global presence, and sound operational capabilities to consolidate its leading position in the high-end copper clad laminate (CCL) market and continued to make steady progress toward its long-term sustainable operations goals.

In 2025, EMC recorded consolidated revenue of NT\$94.3 billion, an increase of 46.42% from the previous year, and earnings per share of NT\$41.67; both reached record highs. The primary growth drivers were demand from applications including AI servers, general-purpose servers, switches, low Earth orbit satellites, and memory modules, which substantially expanded the market for high-end, high-speed materials. According to industry analysis published by Prismark in 2026, EMC had an approximately 16.2% share of the global CCL market. Based on overall industry information, the Company had become the world's largest CCL manufacturer and maintained a leading position in the global halogen-free CCL market, with a market share of 35.7%. Several new products, including high-speed bus materials and IC substrate materials for memory applications, also received customer qualification, strengthening the Company's competitiveness in next-generation high-speed computing materials. Through its long-term development of high-speed and high-frequency material technologies and product portfolio, comprehensive product range, and global supply capabilities, EMC has become an important material partner in the supply chains of major global AI server and high-speed switch manufacturers.

With respect to sustainable development, EMC integrates ESG principles into business and operational management. The Company believes that sustainable operations are not only a corporate responsibility, but also an important foundation for global supply chains and long-term corporate competitiveness. In response to the rapid growth in demand brought by the era of AI and high-speed computing, enterprises must not only enhance their technologies and production capacity, but also improve energy efficiency, strengthen risk management, and gradually move toward low-carbon, high-efficiency operations.

In 2025, the Company completed planning for the Group's 2030 GHG emissions reduction target and the GHG emissions reduction pathway for the use of renewable electricity, and implemented projects including voluntary GHG emissions reduction projects and renewable electricity procurement. Despite continued growth in operations, EMC achieved 1,288.98 tCO₂e in GHG emissions reductions from voluntary GHG emissions reduction projects in 2025, exceeding the annual target by 48.77%; GHG emissions reductions from renewable electricity also exceeded 50,000 tCO₂e. The Taiwan Operations completed their first procurement and wheeling of renewable electricity, while the operations in Mainland China advanced projects involving Green Electricity Certificate (GEC), renewable electricity, and on-site solar generation for self-consumption. The Kunshan Site achieved 100% renewable electricity. Accordingly, the Company's purchased

electricity intensity, energy consumption intensity, and GHG emissions intensity decreased markedly from the previous year, reflecting the results of its low-carbon operations initiatives. Environmental performance indicators relating to water resources, air pollutants, and waste management also improved steadily, demonstrating progress in both corporate growth and sustainable development. Overall, while revenue continued to reach new highs, Huangshi Site received national-level green factory certification in China; Kunshan Site received provincial-level green factory certification in Jiangsu Province and certifications including demonstration smart workshop and smart factory; and Zhongshan Site passed the zero-waste factory assessment in Zhongshan, Guangdong Province. These achievements indicate that EMC continued to strengthen its green manufacturing and smart manufacturing capabilities.

In the social and corporate governance dimensions, EMC places importance on talent development, Occupational Health and Safety, local inclusion, and ethical management. In 2025, the Taiwan Operations recorded zero occupational injuries. The Company also officially launched its E-Learning platform to strengthen talent development and organizational competitiveness. The Company received recognition in several external sustainability assessments, including continued inclusion in the FTSE4Good Index and the TIP Taiwan ESG Index, a ranking in the 6%–20% range of the Corporate Governance Evaluation, and inclusion in the TWSE Corporate Governance 100 Index and the TWSE RAFI® Taiwan High Compensation 100 Index (HC 100). Kunshan Site and Zhongshan Site also obtained high and new technology enterprise certification in China, reflecting EMC's long-term achievements in technology research and development, talent development, and sustainability governance.

Looking ahead, the Fourth Industrial Revolution will continue to drive growth in global demand for high-speed computing and advanced electronic materials. EMC will continue to focus on technological innovation, global presence, sound governance, and sustainable operations; deepen its competitive advantages in advanced materials; and continuously enhance operational resilience and sustainability management capabilities to create long-term value with customers, employees, shareholders, and society.

Finally, on behalf of all employees of EMC, I would like to thank all shareholders, customers, suppliers, and partners for their long-standing support and trust. In the future, EMC will continue to improve together with its stakeholders and jointly address the new challenges and opportunities presented by next-generation technologies and sustainable development.

It is a privilege to participate in the Fourth Industrial Revolution. The people of EMC, with kindness at heart, will make every effort.

Elite Material Co., Ltd. Chairman

Ding-Yu Dong

About Elite Material Co., Ltd. GRI 2-1

EMC was established in 1992 and initially supplied FR-4 copper clad laminate (CCL) and prepregs. In 2013, the Company became the world's largest supplier of halogen-free laminates and has maintained a leading market position since then. By 2025, it had become the world's largest CCL manufacturer. Supported by its professional R&D team, EMC continues to develop a range of halogen-free products, from Mid-Loss, Low-Loss, Very-Low-Loss, and Ultra-Low-Loss to Extreme-Low-Loss materials, meeting the requirements of various high-precision advanced PCB technologies and applications, including Any-Layer, mSAP, IC substrates, ultra-high-layer-count boards, high-speed transmission, and high-frequency products, and receiving recognition from numerous customers.

Guided by its belief in value creation and commitment to continuous technological innovation and improvement, EMC has obtained more than 400 invention patents worldwide and has established technological leadership in applications including smartphones, artificial intelligence, supercomputers, cloud data centers, 5G networks, electric vehicles, and autonomous driving.

Company Name	Elite Material Co., Ltd.
Date Established	1992
Stock Code	2383
Operating Headquarters	No. 18, Datong 1st Road, Guanyin District, Taoyuan City, Taiwan (R.O.C.)
Major Production Sites	For details, please refer to " Global Presence: Production Sites, Sales Locations, and Agents " or " About This Report ."
Number of Employees (Taiwan and Mainland China Operations)	The total number of employees across the Taiwan and Mainland China Operations was 6,711, comprising 5,501 men (81.97%) and 1,210 women (18.03%) (as of December 31, 2025).
Industry	Electronic Components Manufacturing—Printed Circuit Board (PCB) Manufacturing
Year Listed	1998
Paid-in Capital	NT\$3,583.211 million
Operating Revenue	NT\$94,260.578 million (2025)
Major Products	Copper clad laminates and prepregs
Company Website	https://www.emctw.com/en-global

Global Presence: Production Sites, Sales Locations, and Agents

Asia

Country	Major Production and Sales Locations or Agents	
Taiwan	Major Production and Sales Locations	[Headquarters] Elite Material Co., Ltd.—Guanyin Site
		Elite Material Co., Ltd.—Hsinchu Plant
Mainland China	Major Production and Sales Locations	Elite Electronic Material (Kunshan) Co., Ltd.—Kunshan Site
		Elite Electronic Material (Zhongshan) Co., Ltd.—Zhongshan Site
		Elite Electronic Material (Huangshi) Co., Ltd.—Huangshi Site
Malaysia	Major Production and Sales Locations	Elite Material (Penang) Sdn. Bhd.—Penang Plant
Japan	Agent	Imanaka Ltd
		Molymer SSP Co., Ltd
		The Kouyoh Trading Co, Ltd
South Korea	Agent	Landmark International Corp

Americas

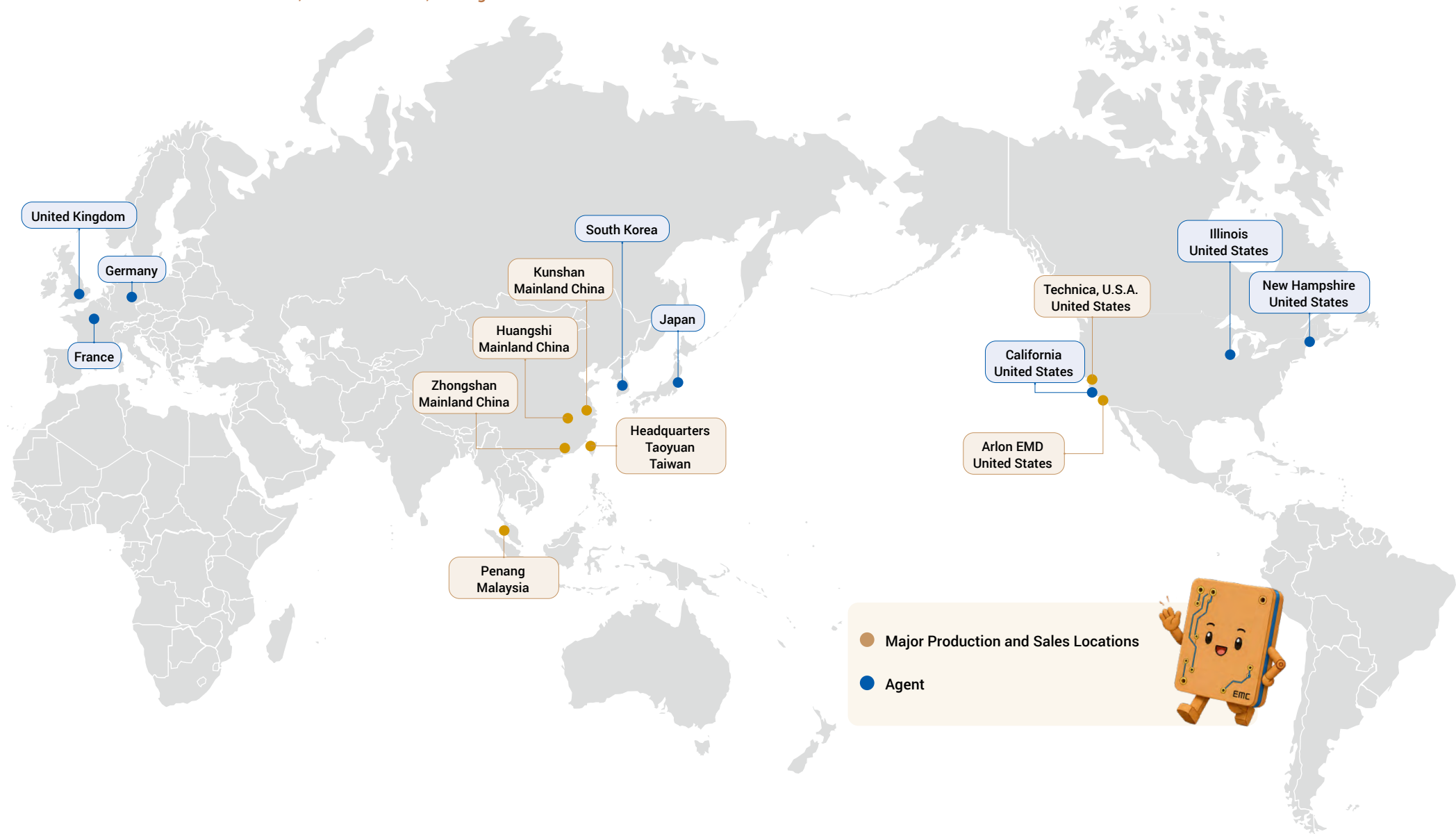
Country	Major Production and Sales Locations or Agents	
United States	Major Production and Sales Locations	Arlon EMD Specialty Materials, LLC
	Agent	Technica, U.S.A.
	Agent	Insulectro Corporate

Europe

Country	Major Production and Sales Locations or Agents	
France	Agent	CCI Eurolam S.A.: David Payet
Germany	Agent	CCI Eurolam S.A.: Carsten Doelfs
United Kingdom	Agent	CCI Eurolam S.A.: Mark Gordon

Note: For detailed contact information for each operating location, please refer to the EMC website (https://www.emctw.com/en-global/for_customers/index)

Global Presence: Production Sites, Sales Locations, and Agents



2025 ESG Performance Highlights

Driving Sustainable Growth - The World's Largest CCL Manufacturer



Record-High Annual
Revenue

NT\$ 94.3 billion



Annual Revenue Growth
YoY

↑ 46.42%



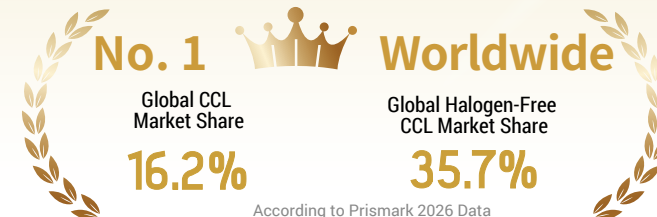
Group GHG Reductions from
Renewable Electricity

50,827 tCO₂e



Purchased Electricity Intensity
YoY

↓ 25.30%



E

Environmental Performance



Completed 2030 GHG Emissions Reduction Pathway Planning
Established the Group's 2030 Carbon Reduction and
Renewable Electricity Targets

2030



Kunshan Achieved RE100; Zhongshan Achieved RE27
First Renewable Electricity Wheeling at Guanyin/Huangshi

RE 100



Energy Consumption Intensity Decreased YoY

↓ 24.93%



Category 1 + Category 2 (Market-Based)
Emissions Intensity Decreased YoY

↓ 40.75%



Total Water Withdrawal Intensity Decreased
YoY

↓ 20.13%



Total Water Consumption Intensity Decreased
YoY

↓ 23.00%



Air Pollutant Emissions Intensity Decreased
YoY

↓ 35.96%



Intensity of Waste Generated Decreased YoY

↓ 10.70%

S

Social Performance



Disabling Injury Frequency Rate (FR)—
Taiwan, Kunshan, and Zhongshan

0



Disabling Injury Severity Rate (SR)—
Taiwan, Kunshan, and Zhongshan

0



Occupational Health and Safety Training
Completion Rate

100%



Entry-Level Compensation at Mainland China
Operations Exceeded the Statutory Minimum Wage

1.5~1.8 times



Parental Leave Retention Rate

100%



Online Courses on the E-Learning Platform Were
Officially Launched

650+



Percentage of Locally Hired Employees

97%

G

Corporate Governance Performance



12th Corporate Governance Evaluation

Top 6%~20%



Taiwan Sustainability Ratings

AA



Information Security Incidents

0



Corruption Incidents/Ethical Violations

0



Regulatory Violations

0 Material Events

Index Inclusion

FTSE4Good Index
FTSE4Good TIP Taiwan ESG Index
TWSE Corporate Governance 100 Index
TWSE RAFI Taiwan High Compensation 100 Index

Inclusion

Key Certifications and Recognition



Green

Huangshi – National-Level Green Factory
Kunshan – Provincial-Level Green Factory



Zero-Waste

Zhongshan – Zero-Waste Factory



Smart

Kunshan – Smart Factory



High-Tech

Kunshan – High-Tech Enterprise
Zhongshan – High-Tech Enterprise

Note: All statistics represent results for 2025.

ESG Spotlight

From Energy Conservation and Emissions Reduction to Green Manufacturing

Advancing Green Manufacturing: Huangshi Site Obtains National-Level Green Factory Certification



In recent years, Mainland China has continued to develop its green manufacturing system, of which green factories are an important component. Under the general principles for Green Factory Evaluation, a green factory is a manufacturing enterprise that incorporates green manufacturing

principles into planning, construction, production, and operations. Assessment covers energy consumption, resource use, cleaner production, pollutant management, low-carbon development, and other dimensions. Green factory certification indicates not only that an enterprise has met specified standards for energy conservation, emissions reduction, and resource use, but also that it has integrated environmental management principles into daily operations and improves overall environmental performance through continual improvement mechanisms as it advances toward green manufacturing and sustainable development goals.

Elite Electronic Material (Huangshi) Co., Ltd. (the Huangshi Site) launched its green factory development program in 2023 and progressively implemented green manufacturing systems and management measures covering source design, production controls, and end-of-pipe treatment. It obtained Hubei Provincial-Level Green Factory certification in 2024 and national-level green factory certification in 2025, completing an important stage in its green factory development.

Establishing an Energy Management Mechanism and Continuously Advancing Energy-Conservation Improvements

For an electronic materials manufacturer, energy management and energy-saving improvements are an important foundation for green factory development.

The Huangshi Site obtained energy management system certification in 2023 and established a routine energy management mechanism. It also conducted GHG inventory and cleaner production audits while continuing to advance GHG emissions reduction and energy conservation management. In addition to daily management requirements such as turning off lights when areas are unoccupied and using air-conditioning appropriately, the site continued to upgrade lighting equipment by gradually replacing standard LED lighting with energy-conservation and ultra-energy-conservation fixtures. It also improved the cooling water system and introduced electronically commutated (EC) fans to reduce energy consumption by cooling systems and air-conditioning equipment in common and manufacturing areas.

In addition, in the third quarter of 2025, the Huangshi Site completed installation of 132.75 kW of solar panels on the roof of the living quarters. The system is expected to generate approximately 120,000 kWh annually and provide part of the site's electricity demand through on-site renewable energy generation for self-consumption.

By advancing the energy management system, equipment optimization, and on-site renewable energy generation for self-consumption in parallel, the Huangshi Site continued to improve energy efficiency and reduce energy consumption per unit of product, laying a foundation for subsequent carbon emissions management and low-carbon transition.

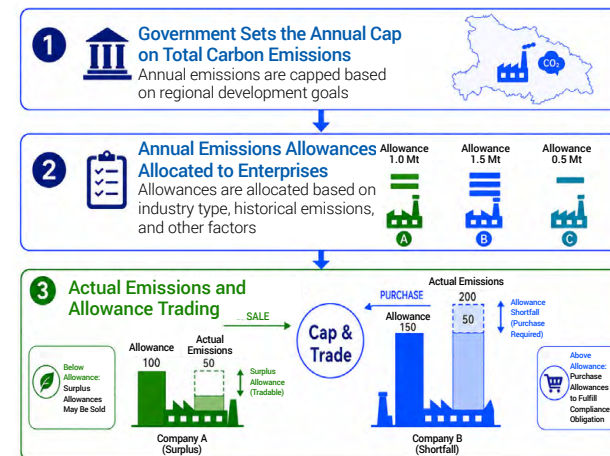
Advancing Pollution Reduction and Circular Resource Recycling and Utilization

For pollutant management, the Huangshi Site continued to implement low-NOx boiler retrofits. Low-NOx boilers were incorporated into the design when Plant 2 was planned in 2021. After completion of the low-NOx boiler retrofit at Plant 1 in 2025, the concentration of nitrogen oxides decreased from 90 mg/m³ to approximately 30 mg/m³, further reducing pollutant emissions. The site also continued to promote segregated waste collection and resource recycling and utilization. Waste generated in production, including packaging materials such as used packaging drums, wooden pallets, cartons, and PE film, as well as spent resin solvents, spent etching solutions, copper foil waste, and CCL trim, is managed by category as hazardous waste or general industrial solid waste and transferred to qualified waste management contractors for recycling, treatment, or reuse, improving resource use efficiency. By advancing pollution control and circular economy measures through a multi-pronged approach, the Huangshi Site continued to reduce environmental impacts, promote resource recycling and utilization, and implement green manufacturing and sustainable operations philosophy.

Implementing Carbon Emissions Management and Completing Carbon Compliance Obligations

In addition to energy conservation management, the Huangshi Site continued to advance carbon emissions management. After being designated as a key carbon-emitting entity in Hubei Province in 2025, the site cooperated with government carbon emissions verification activities and completed its carbon compliance obligations as required. Carbon emissions management and compliance mechanisms further implemented the Company's energy conservation and GHG emissions reduction management requirements. Hubei Province was among the first provinces in Mainland China to pilot emissions trading. Since launching its pilot carbon market in 2014, Hubei Province has established a management system centered on cap and trade. The government sets an annual cap on total carbon emissions based on industry development and GHG emissions reduction targets and allocates emissions allowances to regulated enterprises. If an enterprise's actual emissions are below its allowance, the surplus may be traded in the market; if emissions exceed its allowance, the enterprise must purchase allowances in the market to fulfill its compliance obligation. Compared with conventional administrative controls, the cap-and-trade system uses market mechanisms to encourage enterprises to invest proactively in energy conservation and GHG emissions reduction, allowing enterprises with lower abatement costs to undertake improvements first and thereby improving overall emissions reduction efficiency. The extensive experience accumulated through the Hubei pilot has also served as an important reference for development of Mainland China's national carbon market.

Hubei Province Emissions Trading Scheme (ETS)



Following its designation as a key carbon-emitting entity in Hubei Province, the Huangshi Site completed carbon inventories, verification, and compliance obligations as required. It also reduced carbon emissions intensity through measures including improved energy efficiency, equipment upgrades, and the introduction of renewable energy sources in preparation for more stringent future GHG emissions reduction requirements. In September 2025, the site completed installation of a solar photovoltaic power generation system, reducing the use of non-renewable electricity and continuing to advance low-carbon operations. The on-site renewable energy generation for self-consumption model not only helps reduce GHG emissions, but also further enhances energy self-sufficiency and green competitiveness.

From Green Factory Development to Green Manufacturing

Covering energy management, energy-conservation improvements, carbon emissions management, pollution reduction, and resource recycling and utilization, the Huangshi Site progressively advanced its green factory development and obtained national-level green factory certification. Under Hubei Province's pilot emissions cap-and-trade system, enterprises must not only comply with environmental regulations, but also improve energy efficiency and GHG emissions reduction capabilities through continual improvement. By establishing environmental and energy management mechanisms, the Huangshi Site integrated green manufacturing philosophy into production and operations and responded to low-carbon transition trends through concrete actions, advancing toward more resilient and competitive sustainable development goals.



ESG Spotlight

Smart Manufacturing Upgrades for High-End CCL Production

As global manufacturing moves toward digitalization and intelligent transformation, equipment networking, data integration, and real-time management have increasingly become important means of enhancing manufacturing capabilities and industrial competitiveness. In recent years, Jiangsu Province and Suzhou City have also advanced policies for intelligent transformation, digital transformation, and network connectivity of manufacturing. Through programs such as smart factories and demonstration smart workshops, these policies guide enterprises in further integrating information systems, automated equipment, and shop-floor management.

EMC has long manufactured electronic materials including CCL and prepreg for applications such as communications equipment, servers, consumer electronics, automotive electronics, and artificial intelligence (AI)-related products. As demand for high-speed computing, cloud computing, and AI servers continues to grow, demand for advanced low-loss materials has increased, placing higher requirements on production stability, quality control, material flows, energy management, and the production environment throughout the CCL manufacturing process.

From Accumulated Manufacturing Experience to Intelligent Production Line Development



As demand for high-end CCL increased, upgrades to manufacturing capabilities came not only from individual equipment upgrades, but also from the integration of long-term manufacturing experience, site planning, information systems, and shop-floor management. Elite Electronic Material (Kunshan)

Co., Ltd. (the Kunshan Site) built on EMC's years of CCL manufacturing experience and progressively introduced systems for equipment networking, production management, quality traceability, smart logistics, and energy management to meet the process and intelligent management requirements of advanced materials. These systems enabled the manufacturing site to progress from stand-alone equipment management to an intelligent manufacturing management framework integrating multiple systems.

The Jinmao Plant at the Kunshan Site began the intelligent upgrading/development of its workshop and production lines in May 2021 and completed construction in April 2023. The project included five coating lines, three cutting lines, and two recirculation lines, with cumulative investment of approximately RMB647 million in smart transformation. The workshop has 360 sets of automated equipment, all of which are connected for data exchange, achieving a 100% connectivity rate. Of these, 331 sets were newly purchased digital and smart production and inspection equipment within the previous two years. Smart production and inspection equipment represented 91.94% of all equipment in the workshop. The project was subsequently recognized as a Jiangsu Provincial Intelligent Manufacturing Demonstration Workshop under

the project name "High-Performance 5G Transmission Carrier CCL Smart Manufacturing Workshop."

From Production Systems to Data Integration

The smart manufacturing workshop at the Kunshan Site introduced information systems including enterprise resource planning system (ERP), a warehouse control system (WCS), statistical process control system (SPC), in-process quality control system (IPQC), the supervisory control and data acquisition (SCADA) system (KingSCADA), the FineReport reporting, data visualization and decision-support system, and a green and intelligent energy management system. It also established a workshop-level industrial internet platform through Ethernet and the Internet of Things (IoT). Equipment connectivity and data interoperability between systems progressively digitalized the production process, bringing equipment status, production data, quality information, and energy management under systematic management.

For production planning and execution, the workshop integrates ERP, an Automated Storage and Retrieval System (AS/RS), automated material handling system, a logistics management system, PDA, and intelligent equipment. Work orders are scheduled according to orders, production capacity, and material conditions, and production instructions are issued to warehouse, production line, and logistics systems. On the shop floor, the KingSCADA system and programmable logic controllers (PLCs) collect equipment and production data and interface with systems such as SPC and ERP, enabling real-time analysis and visualization of production line and equipment processing and operating status.

Through the integration of these systems, the Kunshan Site converted shop-floor operating processes into manageable data flows. Information spanning order scheduling, equipment operation, quality testing, and logistics delivery is connected across different systems to support shop-floor management and manufacturing decisions. This demonstrates EMC's approach of combining existing manufacturing experience with digitalization tools to continuously improve manufacturing management capabilities in advanced materials manufacturing.

From Energy Management to Environmental Controls

In addition to production, quality, and logistics management, the smart manufacturing workshop at the Kunshan Site established a **green and intelligent energy management system**. Energy consumption monitoring terminals were installed on major energy-consuming equipment to upload real-time operating energy data for aggregation, monitoring, and analysis. The system also collects and manages consumption data for water, electricity, and gas.

For workshop environmental management, monitoring, adjustment, and treatment systems are installed at important stages of the **manufacturing process** and throughout the workshop environment. Monitoring systems are also in place for waste gas and fumes generated during production and exchange data with the green and intelligent energy management system. Through systematic management of energy and environmental data, the Kunshan Site connects energy consumption and environmental monitoring with

manufacturing management processes, making energy and environmental management part of routine manufacturing management. The primary operating areas of the workshop achieve a Class 1,000 cleanroom level, reflecting the manufacturing environment requirements of high-performance CCL processes.



Obtaining Smart Factory and Demonstration Smart Workshop Recognition

Following completion of the smart manufacturing workshop at the Kunshan Site, estimated full-load annual capacity was 9 million sheets of CCL and 27 million meters of prepreg, with estimated annual output value of approximately RMB4 billion. Following the workshop transformation, 180 production personnel were assigned, and the product qualification rate reached 99.99%. These data reflect the results of the workshop's development in equipment integration, production management, and quality control.

The CCL smart manufacturing project at the Kunshan Site was recognized as a Suzhou Municipal-Level Demonstration Smart Workshop in September 2023 under the project name "CCL Smart Manufacturing Workshop"; as a Suzhou Municipal-Level Smart Factory in November 2023; and as a Jiangsu Provincial Intelligent Manufacturing Demonstration Workshop in August 2024 under the project name "High-Performance 5G Transmission Carrier CCL Smart Manufacturing Workshop."

The recognitions reflect the phased results achieved by the Kunshan Site in integrating equipment, **intelligent production line**, information systems, quality traceability, smart logistics, and energy management in high-performance CCL manufacturing. They represent not only individual recognitions, but also EMC's continued advancement of manufacturing and site management capabilities alongside upgrades in product applications.

The Kunshan Site will continue to build on its existing smart manufacturing results and incorporate **equipment networking**, quality traceability, logistics delivery, and energy management into routine manufacturing management. As demand for high-end CCL applications continues to increase, the Kunshan Site will further integrate production systems, information systems, and shop-floor management to strengthen stable production, quality control, logistics coordination, and energy management, supporting EMC's advancement of manufacturing capabilities and sustainable operations.

ESG Spotlight

A Zero-Waste Factory: From Solid Waste Management to Resource Recovery

From Municipal Solid Waste Governance to Daily Factory Management

Management of solid waste and hazardous waste is an ongoing environmental issue in urban development and industrial production. Development of a "zero-waste city" does not require the complete elimination of waste generation; rather, it focuses on source reduction, resource recovery, and safe disposal to reduce environmental impacts. Through the development of "zero-waste city cells," Zhongshan City, Guangdong Province, has extended relevant management requirements to factories, industrial parks, schools, shopping centers, and other settings. The "Zero-Waste Factory" is an important initiative for industrial enterprises.

For a manufacturing site, waste reduction, recycling and reuse, tracking records, and legal compliance are important elements of environmental management. In accordance with Zhongshan's Zero-Waste Factory assessment requirements, the Zhongshan Site incorporated relevant systems, management records, and on-site management requirements into site operating processes, establishing a foundation for subsequent segregation, resource recovery, and safe disposal.

Zhongshan Site Among Zhongshan's First Zero-Waste Factories

The Zhongshan Site began developing its zero-waste factory program in March 2023. The primary work included establishing a zero-waste factory management system, standardized management of industrial solid waste, solid waste reduction and reuse, pollution and carbon emission reduction, and zero-waste factory awareness and education. At the end of 2023, Elite Electronic Material (Zhongshan) Co., Ltd. was one of the first four enterprises



in Zhongshan to pass the zero-waste factory assessment, receiving a rating of "Good," and was designated a Zhongshan Zero-Waste Factory Demonstration Entity in early 2024.

The focus of a zero-waste factory is not limited to passing the assessment. It also requires incorporating solid waste management requirements into daily factory processes and maintaining ongoing management through systems, records, segregation, storage, recycling and reuse, and safe disposal. After becoming a demonstration entity, the Zhongshan Site continued to implement relevant work under its existing management mechanism, incorporating zero-waste factory management processes and operating requirements into the site's environmental management work in 2025.

In addition to management systems and records, process-side reduction and recovery are important means of reducing waste generation in zero-waste factory development. Based on its processes and waste generation conditions, the Zhongshan Site included organic solvent recovery as a specific waste reduction and reuse measure.

Process-Side Recovery: Reducing Hazardous Waste Generation

The Zhongshan Site introduced organic solvent recovery equipment into the resin mixing process. Distillation and condensation separation technologies recover and reuse waste organic solvents. According to site data, approximately 200 to 300 metric tons of solvent can be recovered annually, reducing the generation of hazardous waste such as spent organic solvents and improving resource use efficiency. This measure is part of the Zhongshan Site's solid waste reduction and reuse work. Compared with end-of-pipe disposal alone, process-side recovery returns some spent materials to the production or management process, reducing waste generation and the need for outsourced disposal.

Under its zero-waste factory management system, the Zhongshan Site achieved a comprehensive utilization rate of 100% for general industrial solid waste and more than 86% for industrial hazardous waste. The safe disposal rates for general industrial solid waste and hazardous waste both reached 100%. The site's lighting power density also complied with applicable requirements, and the site established a zero-waste factory management mechanism, general industrial solid waste management records, and awareness and education materials.

Systems, Records, and Segregated Management : Enabling Waste Flow Traceability



In addition to process-side recovery, the Zhongshan Site established general industrial solid waste management records and a standardized hazardous waste management system. Waste generation, segregation, storage, transportation, utilization, and disposal flows are managed by waste category. As required, the site submits information to the Guangdong Provincial Solid Waste Environmental Regulatory Information Platform and manages solid waste inbound and outbound movements and related records in accordance with the Zhongshan Online Solid Waste Monitoring and Management Platform requirements.

In daily operations, the Zhongshan Site promotes domestic waste segregation in office, production, and common areas and explains zero-waste city and zero-waste factory requirements through awareness, education, and training activities. The cafeteria promotes the Clean Plate Campaign, uses reusable tableware, and implements food waste collection and management, extending zero-waste factory requirements to daily site operations.



From Reduction and Recovery to Flow Tracking: Continuing to Implement Zero-Waste Management

The Zhongshan Site's successful zero-waste factory assessment demonstrates the management results of applying waste management requirements to process-side recovery, waste flow records, segregated disposal, and routine awareness activities. Going forward, the Zhongshan Site will continue to carry out solid waste reduction, resource recovery, safe disposal, record management, and awareness and education activities, while complying with local environmental management requirements. This will maintain the completeness and traceability of waste management operations and continue to integrate zero-waste factory requirements into the site's environmental management processes.

1 Practices for Sustainable Operations



1.1 Sustainable Development Governance

Sustainability Governance and the Corporate Sustainable Development Committee

GRI 2-12/GRI 2-13/GRI 2-14/GRI 2-22/GRI 2-23/GRI 2-24

As the highest governance body, the Board of Directors of Elite Material Co., Ltd. (EMC, the Company) leads and oversees the development, approval, and updating of the organization's purpose, values or vision, strategies, policies, and sustainability-related goals. To fulfill its corporate social responsibility and implement the philosophy of sustainable operations, the Board approved the EMC Code of Corporate Social Responsibility Practices. In October 2024, the Board approved elevating the Corporate Sustainable Development Committee to a functional committee directly under the Board and concurrently formulated the EMC Corporate Sustainable Development Committee Charter, which governs the Committee's purpose, composition, powers, and other related matters. The Corporate Sustainable Development Committee is chaired by the Chairman and oversees the Corporate Governance / Economic Group, Supply Chain / Green Product Group, Employee Care / Social Participation Group, and Sustainable Environment Group. These groups comprise the heads of relevant units and departments or their designated representatives and are responsible for data collection, planning, assessment, and implementation for the respective topics. In addition, the committee chairperson, vice chairperson, and executive secretary assist with the Committee's administrative procedures, including compilation of the Sustainability Report and management of analyses concerning the organization's impacts on the economy, environment, and people. Information for this Report is collected by each department, reviewed by the department head, and then submitted to the Corporate Sustainable Development Committee for data compilation, report preparation, internal review, and external assurance. The completed Report is submitted to the Board of Directors for approval before publication. https://www.emctw.com/en-global/functional_committee/index

The Committee shall operate in accordance with the principles of corporate sustainable development, with the primary purpose of guiding the implementation of the following matters:



In accordance with the Committee's organizational charter, its members are appointed by resolution of the Board of Directors. The Committee shall comprise at least three members, more than half of whom shall be independent directors. At least one member shall possess expertise in corporate sustainable development, and all members shall elect one member to serve as the committee convenor and meeting chair. The members of the first term are listed in the table below. For information on the members' professional competencies, please refer to the [Board Diversity Policy and Implementation Status](#).

• List of Corporate Sustainable Development Committee Members and Attendance Rates by Year

Title	Name	2024 Attendance Rate (Including Proxy Attendance)	2025 Attendance Rate (Including Proxy Attendance)
Chairman of the Board (Committee Chairperson)	Dong Ding-Yu	100%	100%
Independent Director	Cheng Duen-Chian	100%	100%
Independent Director	Chen Hsi-Chia	100%	100%

The first meeting of the first-term Committee was held on December 23, 2024 (Monday), with an attendance rate (including proxy attendance) of 100%. The meeting discussed EMC's corporate sustainability strategic goals, short-, medium-, and long-term plans, and the 2024 energy conservation and GHG emissions reduction project report. These matters were reported to the 17th meeting of the 12th term of the Board of Directors in December 2024.

Date	Meeting Agenda
2024/ 12/23	- Report on the Company's 2025 Sustainable Development Plan - Report on the Company's 2024 Energy Conservation and GHG emissions reduction Projects

The first meeting of the second-term Committee was held on December 23, 2025 (Tuesday), with an attendance rate of 100%. The meeting discussed the Company's 2025 sustainability performance, its 2026 sustainable development plan (including GHG emissions reduction targets and GHG inventory planning), and its renewable energy procurement plan. The aforementioned matters were subsequently reported to the fourth meeting of the 13th term of the Board of Directors in December 2025.

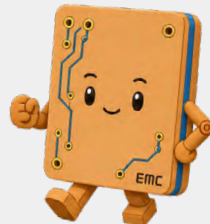
Date	Meeting Agenda	Topics Covered
2025/ 12/23	- Report on the Company's 2025 Sustainability Performance and 2026 Sustainable Development Plan - The Company's Renewable Energy Procurement Plan	- Sustainability Performance of ESG-Related Projects in 2025 - EMC's 2026 Sustainable Development Plan - Communication of Requirements for Sustainability Information Disclosure Quality and Internal Controls over Sustainability Information - EMC's GHG emissions reduction Targets and 2025 Energy Conservation and GHG emissions reduction Performance 2024 GHG Inventory Results and 2025 GHG Inventory Plan - Proposal of the Company's Renewable Energy Procurement Plan

EMC Social Responsibility Statement

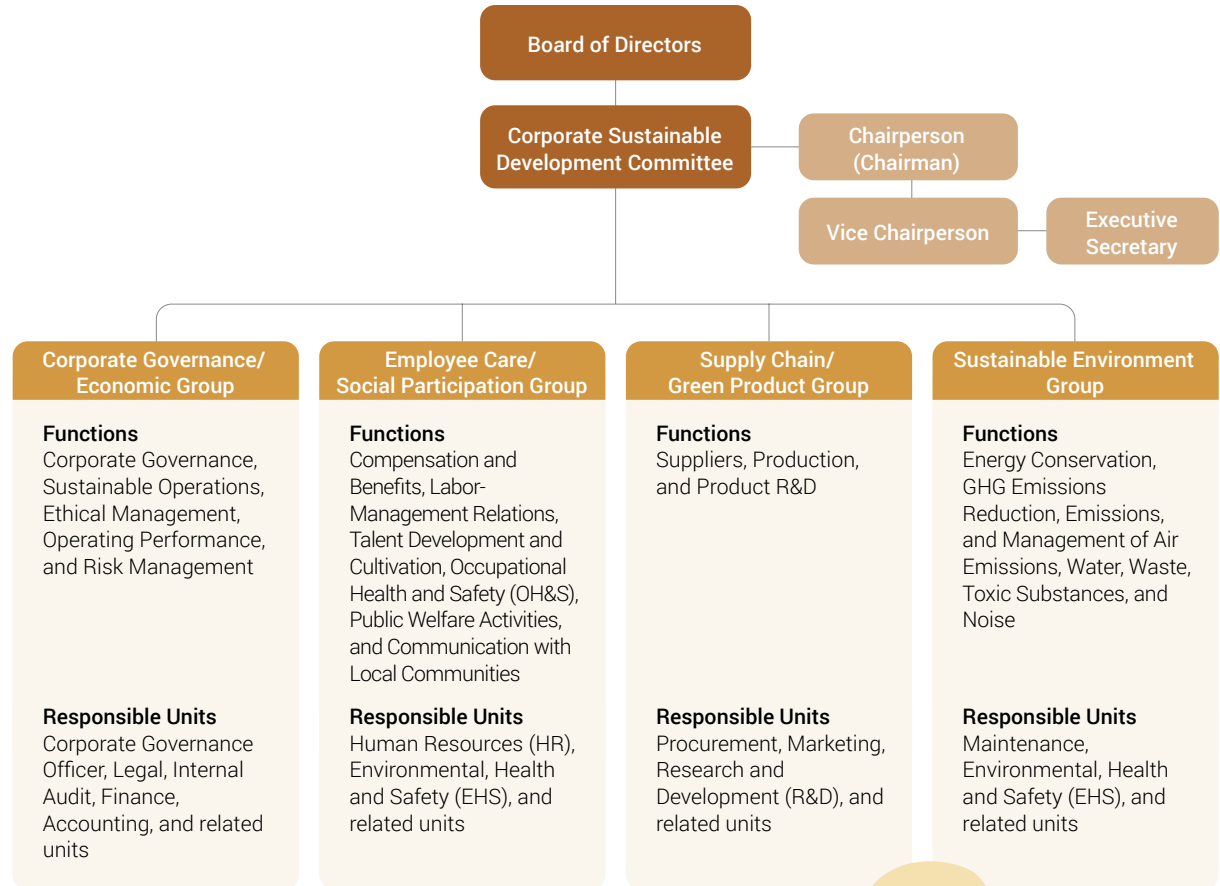
EMC is committed itself to comply with the Social Accountability and takes its commitment to do in business socially responsible very seriously:

- Implements corporate governance and strictly adhere to business ethics standards.
- Ensure organizational management and operations comply with governmental and international regulatory requirements and continuously strive for improvement and progress.
- Complies with social responsibility standards and relevant regulations.
- Provides employees with a safe and healthy work environment as well as fair salaries and benefits.
- Prevents pollution and reduces energy and resource consumption, valuing and conserving resources.
- Our employees are regularly trained and educated in this matter and all the standards are implemented in our policies and procedures.
- EMC expects suppliers, stakeholders, and other relevant parties to comply with these policies as well.
- EMC implementation and improvements in social responsibility area will be regularly evaluated through internal audits and external audits.
- Commits to not using conflict metals(minerals).

[EMC Social Responsibility Statement](#)



EMC Corporate Sustainable Development Committee Structure



1.2 Stakeholder Engagement GRI 2-29/GRI 2-12

Stakeholders' needs and expectations form an important foundation for enterprises to advance sustainable development and maintain sound operations. EMC believes that communicating and engaging with stakeholders to understand and respond to their concerns in a timely manner not only assists the Company in reviewing and planning its short-, medium-, and long-term strategies, but also helps create shared value for the Company and its stakeholders and opens new opportunities for sustainable operations.

EMC follows the AA1000 Stakeholder Engagement Standard (AA1000 SES). Each department identifies and assesses stakeholders based on the principles of responsibility, influence, dependency, tension, and diverse perspectives. The identified key stakeholders are investors (shareholders), competent authorities, customers, suppliers, and employees. This year's Report is based on the 2024 stakeholder identification results and takes into account the Company's operating conditions in 2025. It was confirmed that there were no material changes to the Company's stakeholders in 2025.

In addition, the Company engages with stakeholders through diverse communication channels to understand their concerns and needs, which serve as references for material topic identification, risk assessment, and sustainable development strategy planning. Stakeholder communication practices and achievements are reported to the Board of Directors at least once a year. The most recent report was made on December 23, 2025. Communication items involving the Board of Directors are marked with "●".

● Communication items involving the Board of Directors

Stakeholders	Communication Channels	Frequency of Communication	Communication Topics	2025 Communication Performance	Purpose of Communication
Investors Shareholders	• Annual General Meeting of Shareholders ●	Once a year	- Corporate governance - Overview of Company Operations - Overview of Company Financial Performance - Information Disclosure	81 Material Information Announcements Each in Chinese and English - Invited to Participate in Nearly 28 Domestic Investor Briefings	Maintaining stable financial performance is EMC's commitment to investors.
	• Publication of quarterly/annual financial reports ●	4 times a year			
	• Inquiries via phone or email	Irregular			
	• Company website	Irregular			
	• Investor Briefings	Irregular			
Competent Authorities	- Official Correspondence - Responses to Inquiries and Requests for Supplementary Information from Competent Authorities - Participation in Meetings and Seminars	Irregular	- Compliance with Laws and Regulations - Policy Implementation - Information Disclosure	- Participated in 3 Legal and Business Information Sessions Held by the Taiwan Stock Exchange 16 On-Site Visits by Government Agencies to Taiwan Operations 96 Official Correspondence Items (Covering Fire Safety, Environmental Protection, Occupational Health and Safety, etc.)	Compliance with laws and regulations is EMC's highest guiding principle.
Customers	- Website - Dedicated services - Email	Irregular/Ongoing	- Protection of Customer Privacy - Customer Satisfaction - Protection of Rights and Interests	Customer satisfaction surveys are conducted every six months for major customers or customers with high transaction volumes. Services and quality are improved based on survey responses. Surveys covering 12 customers were completed in 2025.	Improve service and quality by increasing customer satisfaction.
Suppliers	- Written Communication - Document Review - On-Site Audit	Irregular	- Procurement specifications - Supplier Operational Procedures	178 suppliers signed the Supplier Social Responsibility Commitment Statement, and the signing rate among major suppliers reached 100%. 12 new suppliers underwent on-site audits.	The Company expects suppliers to work together toward sustainability.
Employees	- Website - Official Announcements and Bulletins - Email - Handbook - Labor-Management Meetings - Two-Way Communication Meetings - Education and Training	Irregular	- Compensation and Benefits - Career Development - Labor-Management Relations - Education and Training - Recruitment - Work Environment - Health and Safety - Human Rights	- Each site has an on-site nurse, and an occupational medicine specialist provides on-site occupational health services every month to offer employees health consultations. - The Company implements a maternal health protection program for female employees and provides lactation rooms, health guidance, and health education consultations for pregnant and postnatal employees. - Employee mailboxes are located in the employee cafeterias at each of the Company's sites and are opened weekly to collect submissions. Employees may also send email to hr-emc@mail.emctw.com. The Company keeps the identity of each submitter confidential and commits that no submitter will be subject to retaliation or unequal treatment. A written or other response is provided to the submitter within three months of receipt, with a copy sent to the Office of the President. - For employee education and training performance, please refer to Section 6.3.1 of this Report. - No material grievances were reported in 2025.	Listen to employees through diverse communication platforms and work toward creating an employee-friendly workplace.

1.3 Material Topics Identification and Analysis GRI 3-1/GRI 3-2/GRI 3-3/GRI 2-14

1.3.1 Material Topic Identification Process

EMC conducts a materiality analysis annually in accordance with the GRI Standards and the four principles of Inclusivity, Materiality, Responsiveness, and Impact under the AA1000 AccountAbility Principles (AA1000AP). To align with international sustainability trends, the Company also references the European Sustainability Reporting Standards (ESRS) under the Corporate Sustainability Reporting Directive (CSRD) and has established a double materiality assessment process, using material topic identification as a core basis for sustainable development strategy planning and information disclosure.

The 2025 material topic identification process continued the management foundation established in 2024 and integrated three dimensions—level of stakeholder concern, sustainability impacts, and financial effects on the undertaking—to establish a ranking model for material topics. For the level of stakeholder concern dimension, previous in-depth engagement and questionnaire surveys involving five key stakeholder groups—investors, competent authorities, customers, suppliers, and employees—were used to identify the importance and expectations that external parties place on different sustainability issues. The resulting weights served as factors in calibrating the significance of impacts and financial effects. For the impact materiality–sustainability impacts dimension, the Corporate Sustainable Development Committee assessed actual or potential, positive or negative significant impacts of operating activities on the economy, environment, and people (including human rights) based on the scale, scope, and irremediable character of the impacts, in accordance with GRI 3: Material Topics 2021. At the same time, for the financial materiality–financial effects on the undertaking dimension, the Company referenced the ESRS principles and the Company's internal risk management mechanism to identify material risks and opportunities that sustainability issues may pose to the Company's financial performance, operating strategies, and long-term value.

Stage	Step	Content	Reporting-Year Results
Stage 1 Identification	Stakeholder Identification	Assessment based on the five dimensions of AA1000 SES: influence, tension, responsibility, dependency, and diverse perspectives	5 Key Stakeholder Groups
	Sustainability Issues Collection and Identification	• Sustainability Ratings/Standards: GRI, SASB, TCFD, SDGs, MSCI, and FTSE4Good Rating Indicators • Stakeholder Engagement Results: Routine Engagement, Meeting Feedback, and Communication Records of Each Unit • Policies/Regulations: Labor and Environmental Regulations in Operating Locations and the RBA Code of Conduct • Sustainability Trend Reports/News: Global ESG Trend Reports and Major Domestic and International Sustainability News • Industry Trends: Benchmarking in the Electronic Components Industry and Trends in Customer Demand for Low-Carbon Materials	List of 37 Candidate Sustainability Issues (For related information, please refer to page 9 of the 2024 Sustainability Report .) 
Stage 2 Survey	Level of Stakeholder Concern	Conduct questionnaire surveys among key stakeholders to identify the importance assigned to different topics by external parties.	20 Sustainability Issues with a High Level of Concern (For related information, please refer to page 10 of the 2024 Sustainability Report .) 
	Impact Materiality	Inside-Out: In accordance with GRI 3: Material Topics, assess the actual or potential, positive and negative significant impacts of operations on the economy, environment, and people (including human rights). Actual impacts are scored based on their severity, while potential impacts are assessed by considering both severity and likelihood of occurrence to determine their significance.	Impact Materiality Assessment Results
	Financial Materiality	Outside-In: In accordance with the principles of the ESRS and with reference to Board of Directors' risk management reports, identify risks and opportunities arising from sustainability issues that may affect the Company's financial performance, operating strategies, and long-term value.	Financial Materiality Assessment Results
Stage 3 Analysis	Integrated Analysis	Establish a three-dimensional prioritization and assessment model that uses the level of stakeholder concern as a screening indicator and impact materiality and financial materiality as the two axes for determining double materiality, and determine topics through an integrated assessment.	Results: 14 Material Topics
Stage 4 Approval	Submission for Review	The executive secretary of the Corporate Sustainable Development Committee submits the results to the vice chairperson for review.	Finalization of 14 Material Topics
Stage 5 Response	Target Tracking	Establish management approaches and action plans, set goals and metrics through quantitative management, and track progress.	Management Approaches and Short-, Medium-, and Long-Term Goals for Each Topic
	Disclosure	Describe the strategies, management actions, results, and performance for material topics in detail in the Sustainability Report to respond to stakeholders.	Corresponding to 16 GRI Topic Standards

Stage 1 Identification - Collection and Identification of Sustainability Issues

After reviewing global sustainable development trends for 2025, the executive secretary of the Company's Corporate Sustainable Development Committee confirmed that the candidate list of material topics for the year remained highly consistent with the previous year. To improve the logic of information disclosure and the precision of management, the definitions used to classify topics were refined this year: the original "E-3 Waste and Hazardous Substance Management" was revised to "E-3 Waste Management." This adjustment was primarily made to present a consistent management logic from the R&D and design stage (green chemistry) to the output stage (low-carbon products). Accordingly, "hazardous substance management" was formally incorporated into "E-11 Sustainable Products (including product development and the introduction of environmentally friendly materials into production)" for integrated disclosure. This adjustment is intended to reflect the Company's practices for managing the chemical substance life cycle and ensure that the Report structure accurately reflects the Company's core operations and value chain management.

Stage 2 Survey - Level of Stakeholder Concern

In 2025, after referring to the results of the 2024 Survey on the Level of Stakeholder Concern and further considering the Company's operating conditions, sustainable development trends, and risk management topics in 2025, the executive secretary of the Corporate Sustainable Development Committee confirmed 20 primary topics for assessment in 2025, comprising 8 environmental topics, 6 social topics, and 6 corporate governance topics.

Environmental Topics		Social Topics		Corporate Governance Topics	
E-12 Chemical Safety		S-1 Occupational Health and Safety Management		G-2 Legal Compliance	
E-7 Chemical Substance Management		S-11 Product Safety and Quality		G-14 Public Safety at Operating Sites	
E-3 Waste Management		S-9 Customer Privacy and Information Security		G-1 Business Ethics and Ethical Management	
E-10 Raw Materials Management		S-8 Human Rights		G-8 Technological Innovation and Market Presence (Business Model Flexibility)	
E-1 Air Pollution Management		S-2 Attracting and Retaining Talented Personnel		G-5 Supply Chain Management (Material Procurement and Efficiency)	
E-5 Climate Change (Including GHG Emissions Management and Other Related Issues)		S-6 Labor-Management Relations		G-6 Economic Performance	
E-6 Energy Management (Including the Use of Renewable Energy)					
E-11 Sustainable Products (Including Product Development and the Introduction of Environmentally Friendly Materials into Production)					

Stage 2 Survey - Impact Materiality (Inside-Out)

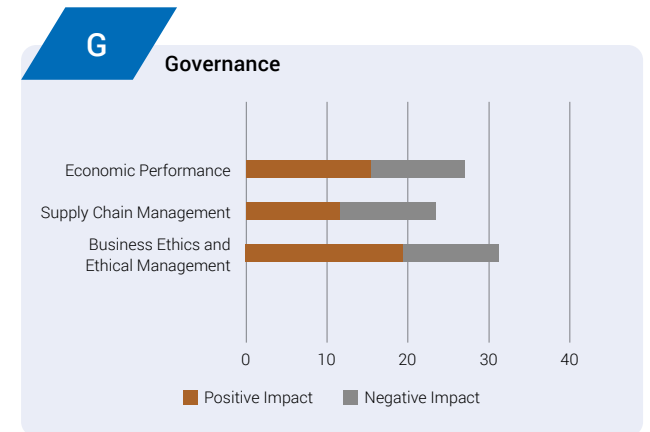
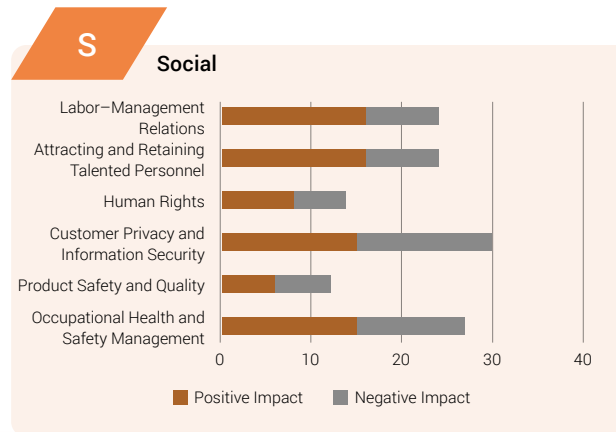
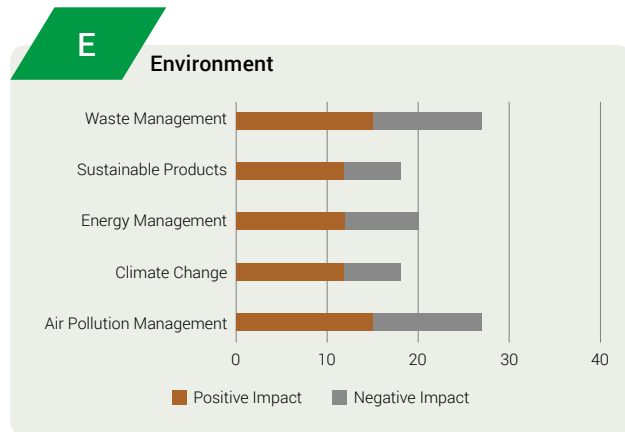
Dimension	Sustainability Issues	Environment	Society	People (Human Rights)	Positive Impact	Negative Impact	Likelihood of Occurrence	Impact Severity
Environmental	E-3 Waste Management	V			Promote the recycling of copper foil scraps and waste resin, and develop circular economy models to increase the quantity of waste reused.	Improper waste disposal may lead to soil pollution.	High	High
	E-1 Air Pollution Management	V			Upgrade pollution prevention and control equipment, including RTO systems, to effectively reduce VOC and odor emissions from the resin coating process.	Accidental pollutant emissions will impair air quality and create health concerns and impacts for surrounding communities.	High	High
	E-5 Climate Change	V			Promote low-carbon production and GHG inventories to implement the transformation goal of decarbonizing the electronics industry value chain.	Carbon emissions from operations accelerate global warming, resulting in extreme weather risks and threatening ecosystem stability.	High	Medium
	E-6 Energy Management	V			Reduce the load on the power grid through energy-conservation measures and improve resource use efficiency and external resilience.	Energy consumption in production processes accelerates the depletion of natural resources and generates substantial indirect carbon emissions.	High	Medium
	E-11 Sustainable Products	V			Develop halogen-free, bio-based, and low-loss materials to reduce the environmental burden after high-end electronic products are discarded.	If sustainability considerations are not incorporated into research and development, chemical components in e-waste will increase environmental treatment costs.	High	Medium

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Dimension	Sustainability Issues	Environment	Society	People (Human Rights)	Positive Impact	Negative Impact	Likelihood of Occurrence	Impact Severity
Social	S-1 Occupational Health and Safety Management		V		Improve the production environment, protect employees' physical health, and reduce risks from exposure to hazardous substances and machinery operation.	Work-related injuries not only cause physical harm to employees but may also pose potential threats to surrounding communities as a result of production accidents.	Medium	High
	S-11 Product Safety and Quality		V		Ensure the reliability of high-frequency and high-speed substrate materials and reduce resource waste and risks resulting from electronic equipment failure.	Product defects may cause electronic equipment failures, resulting in losses to customers or end users.	Medium	Medium
	S-9 Customer Privacy and Information Security		V		Protect the security of technology development data across the value chain and establish mutual trust and order in the digital business environment.	Data breaches will infringe customer privacy or impair industry competitiveness and cause material losses to stakeholders.	Medium	High
	S-8 Human Rights			V	Follow the RBA Code of Conduct to maintain a diverse workplace and promote human dignity and fair treatment throughout the value chain.	Neglecting human rights protection will lead to discrimination or forced or compulsory labor and seriously infringe fundamental individual rights.	Medium	Medium
	S-2 Attracting and Retaining Talented Personnel		V	V	Provide professional training and benefits to improve the quality of professional talent and employment stability in the electronic components industry.	Frequent workforce turnover reduces workplace harmony and causes friction and losses in society's human resources.	High	Medium-High
	S-6 Labor-Management Relations		V	V	Establish transparent communication mechanisms, protect employees' right to equal negotiation within the enterprise, and promote the development of labor rights.	Disputes resulting from ineffective communication will impair labor rights and affect employees' mental health and social standing.	High	Medium-High
Corporate Governance	G-1 Business Ethics and Ethical Management		V		Promote a culture of integrity to reduce corruption risks in society and maintain a fair and transparent business environment.	Bribery or unfair competition will undermine business trust and distort the fairness of social resource allocation.	Low	High
	G-5 Supply Chain Management	V	V	V	Encourage suppliers to raise their ESG standards and improve environmental performance across upstream and downstream operations.	An unmanaged supply chain may conceal negative impacts such as environmental pollution or human rights violations.	High	Medium-High
	G-6 Economic Performance		V		Distribute stable profits to shareholders and employees and contribute tax revenues to the government, thereby supporting the overall economic system of society.	Poor management affects employees' livelihoods and local economic stability, thereby causing fluctuations in the distribution of social resources.	High	High

Note: Only the final 14 material topics are disclosed.



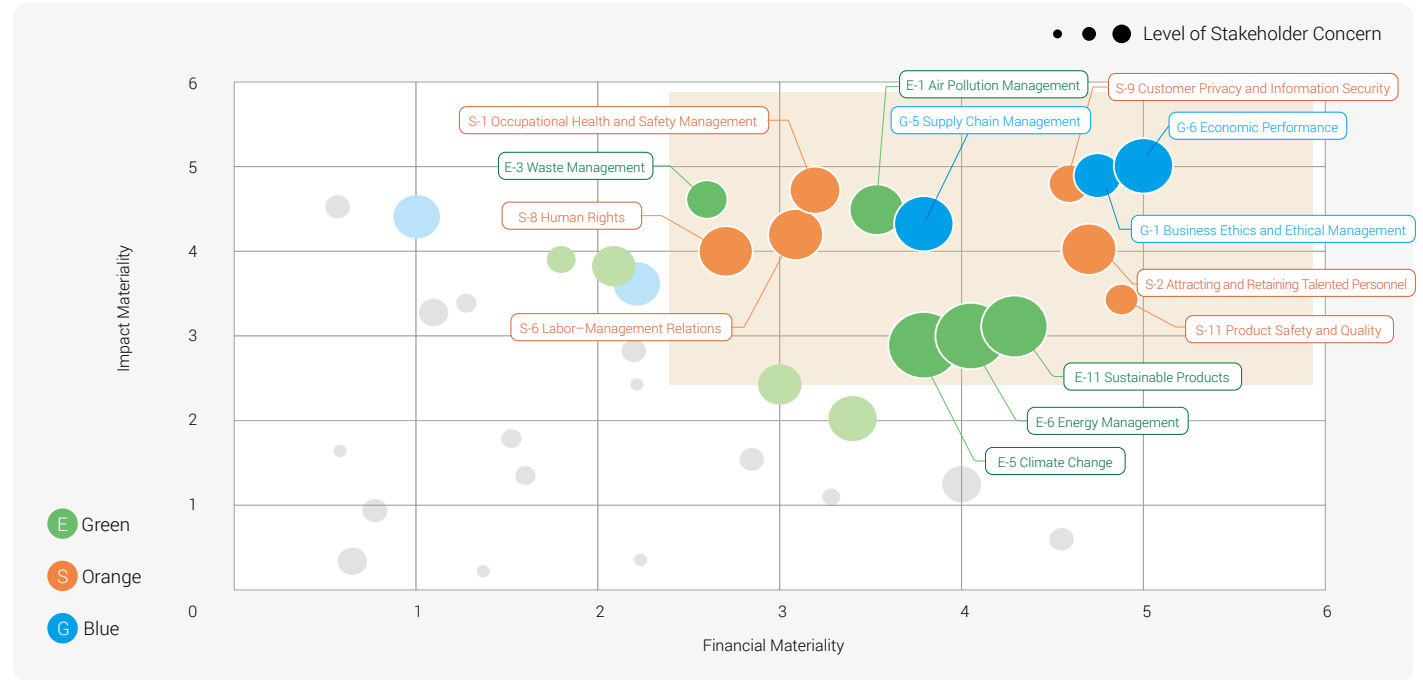
Stage 2 Survey - Financial Materiality (Outside-In)

Dimension	Sustainability Issues	Impact of the Sustainability Topic on EMC's Operations	Impact Level
Environmental	E-3 Waste Management	Circular economy models, such as waste copper recycling, can generate value from recovered assets and reduce waste removal and transportation costs. However, the legality of outsourced contractors must be strictly controlled to avoid substantial administrative penalties or suspension risks arising from joint responsibility, which could damage reputation and affect investor confidence and capital valuation.	Medium-Low
	E-1 Air Pollution Management	Stable emissions management can ensure the continuity of production permits and prevent production capacity from being interrupted by environmental complaints or production restriction orders. However, as regulatory standards continue to tighten, ongoing upgrades and maintenance of existing pollution control equipment will place pressure on the Company's capital expenditures.	Medium
	E-5 Climate Change	Building climate resilience helps capture low-carbon transition opportunities and secure green finance support. However, amid carbon tariff policies in various countries (such as the CBAM) and increasingly stringent regulatory restrictions, a lack of proactive response may cause compliance costs to rise substantially and may even create a risk of losing high-end orders due to an inability to meet customers' GHG emissions reduction requirements.	Medium-High
	E-6 Energy Management	Improving energy efficiency can effectively control direct production costs and reduce the financial impacts of regulated electricity price increases and carbon fee collection. However, amid fluctuations in global energy prices and rising renewable electricity procurement costs, slower-than-expected transition progress may increase operating expenses and compress profit margins.	Medium-High
	E-11 Sustainable Products	Developing high-end environmentally friendly products in response to the global low-carbon trend can significantly increase customer loyalty and expand high-end market share. Conversely, if research and development capabilities cannot meet market requirements for sustainable materials in a timely manner, the Company will face a loss of competitiveness and material financial losses from canceled orders.	Medium-High
Social	S-1 Occupational Health and Safety Management	Maintaining a low occupational injury rate is fundamental to stable production line operations and can reduce insurance premiums and legal compensation expenses. If a major safety accident occurs, in addition to direct losses from substantial fines and work suspension for rectification, damage to the Company's image may make talent recruitment more difficult and reduce customer evaluations, indirectly affecting long-term revenue.	Medium
	S-11 Product Safety and Quality	Strong quality performance can increase customer loyalty and reduce return processing and after-sales maintenance costs. If a material quality incident occurs, in addition to substantial compensation and handling costs, it will seriously damage the Company's long-established brand reputation, directly resulting in lower market share and narrower profit margins.	High
	S-9 Customer Privacy and Information Security	A sound information security system can protect sensitive information, such as core research and development technologies and customer contracts, from leakage and prevent operational interruption risks caused by cyberattacks. If protection fails, the Company may face litigation, customer loss, and extremely high costs for rebuilding and remediating digital systems.	High
	S-8 Human Rights	A sound human rights compliance record is an important credential for maintaining qualification to participate in the supply chains of leading international manufacturers and helps stabilize orders and market share. If the Company becomes involved in a human rights controversy, it will face the risk of order cancellations and divestment by brand customers and may experience substantial market capitalization volatility and negative consequences from being blacklisted by institutional investors.	Medium-Low
	S-2 Attracting and Retaining Talented Personnel	A stable technical team is a core asset for maintaining the Company's leading position in product development and helps substantially reduce replacement costs caused by talent loss. However, amid intense industry competition, the absence of a competitive compensation system may affect organizational operating efficiency and output quality because replacement personnel are difficult to find.	High
	S-6 Labor-Management Relations	Strong employee cohesion can improve operating efficiency and production capacity flexibility on the production floor and is a key factor in achieving operating goals. Conversely, strained labor-management relations may cause operational disruption and production instability, damage the Company's brand image, and even result in potential losses from economic disputes.	Medium
Corporate Governance	G-1 Business Ethics and Ethical Management	Ethical management helps reduce compliance risks and unexpected expenses arising from litigation and increases investor trust in the Company's governance. If the Company is involved in illegal or fraudulent conduct, it will face substantial administrative fines, management instability, and the loss of regulatory eligibility to participate in tenders in certain markets.	High
	G-5 Supply Chain Management	Establishing sustainable partnerships with key suppliers can ensure the stable supply of strategic raw materials, such as copper foil and glass-fiber cloth, and effectively mitigate the risk of material shortages. If supply chain management fails and causes supply disruption or non-compliant material sources (such as failure of an RBA audit), normal production line operations will be directly affected, seriously impacting customer delivery schedules and revenue performance.	Medium
	G-6 Economic Performance	Stable financial performance demonstrates the Company's ability to pursue long-term growth and withstand market fluctuations, helping attract stable capital investment and support research and development investment. However, amid global economic volatility, a substantial decline in profitability would limit the Company's refinancing capacity and weaken the momentum for future strategic planning.	High

Note: Only the final 14 material topics are disclosed.

Stage 3 Integrated Analysis (Matrix)

To ensure the completeness of disclosed information, in addition to using quantitative questionnaire indicators as a basis, the executive secretary of the Company's Corporate Sustainable Development Committee and management also refer to Board of Directors' risk management reports to calibrate the material topics for the year. In 2025, based on the 2024 identification results, the Company adjusted the annual material topics to 14 topics: 5 environmental (E), 6 social (S), and 3 corporate governance (G) topics. Management approaches and tracking indicators were established accordingly.



1.3.2 Material Topic Management

● Direct Impact ◎ Contributed Impact ○ Business Relationships

Dimension	Material Topics	GRI Topic Standards	Report Boundary					GRI Disclosure Content	Corresponding Chapter
			Competent Authorities	Investors	Suppliers	Employees	Customers		
Environmental	Energy Management (Including the Use of Renewable Energy)	GRI 302: Energy	●	◎	◎	●	●	302-1/302-3	4.2 Energy and Greenhouse Gas Management
	Climate Change (Including GHG Emissions Management)	GRI 305: Emissions	●	◎	◎	●	●	305-1/305-2/305-4	4.2 Energy and Greenhouse Gas Management 4.3 Climate-Related Risks and Opportunities (TCFD)
	Waste Management	GRI 306: Waste	●		●	●	●	306-1/306-2/306-3/306-4/306-5	4.4 Resource Management and Mitigation of Environmental Impacts
	Air Pollution Management and Air Quality	GRI 305: Emissions	●		◎	●	●	305-7	4.4 Resource Management and Mitigation of Environmental Impacts
	Sustainable Products (Including Sustainable Products Development)	--	●		◎	●	●		3.1 Sustainable Product Design

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Dimension	Material Topics	GRI Topic Standards	Report Boundary					GRI Disclosure Content	Corresponding Chapter
			Competent Authorities	Investors	Suppliers	Employees	Customers		
Social	Occupational Health and Safety Management	GRI 403: Occupational Health and Safety	●	◎		●		403-1/403-2/403-3/403-4/ 403-5/403-6/403-7/403-8/ 403-9/403-10	5.1 Occupational Health and Safety Management 5.2 Employee Health Care
	Attracting and Retaining Talented Personnel	GRI 201: Economic Performance GRI 202: Market Presence GRI 401: Employment GRI 404: Training and Education	●	◎		●	◎	201-3/202-1/401-2/401-3/ 404-1/404-3	6.3 Talent Development and Cultivation
	Labor–Management Relations	GRI 2-7 Employees GRI 2-21 Annual Total Compensation Ratio GRI 2-30 Collective Bargaining Agreements GRI 202: Market Presence GRI 401: Employment GRI 402: Labor/Management Relations GRI 405: Diversity and Equal Opportunity	●			●		2-7/2-21/202-2/401-1/ 402-1/405-1/405-2	6.1 Workforce Profile 6.2 Employee Compensation and Benefits
	Product Safety and Quality	GRI 416: Customer Health and Safety GRI 417: Marketing and Labeling		◎	◎		●	416-1/417-1/417-2	3.1 Sustainable Product Design 3.3 Customer Relationship Management
	Customer Privacy and Information Security	GRI 418: Customer Privacy	●			●	●	418-1	2.4 Information Security Management
	Human Rights	GRI 2-23 Policy Commitments GRI 2-24 Embedding Policy Commitments GRI 2-25 Processes to Remediate Negative Impacts GRI 2-30 Collective Bargaining Agreements GRI 406: Non-discrimination GRI 407: Freedom of Association and Collective Bargaining GRI 408: Child Labor GRI 409: Forced or Compulsory Labor GRI 411: Rights of Indigenous Peoples	●			●		406-1/408-1/409-1	6.4 Human Rights Governance, Employee Communication
Governance	Economic Performance	GRI 201: Economic Performance	●	●	◎	●	●	201-1	2.1 Corporate Governance and Ethical Management 2.2 Operating Performance
	Business Ethics and Ethical Management	GRI 2-15 Conflicts of Interest GRI 205: Anti-corruption	●			●		2-15/205-3	2.1 Corporate Governance and Ethical Management
	Supply Chain Management	GRI 2-6 Activities, Value Chain and Other Business Relationships GRI 204: Procurement Practices GRI 308: Supplier Environmental Assessment GRI 403: Occupational Health and Safety GRI 414: Supplier Social Assessment		●	●	●		204-1/308-1/414-1	3.2 Sustainable Supply Chain Management

1.4 Practices for Sustainable Development Goals (SDGs)

EMC's Vision and Core Values



EMC uses the United Nations Sustainable Development Goals (SDGs) as a reference framework for its sustainable development direction. By integrating the Company's material topics, sustainable development strategies, and ESG initiatives at each operating site, and referring to the SDG Compass jointly issued by the UN Global Compact, GRI, and the World Business Council for Sustainable Development (WBCSD), the Company identifies the linkages between its operations and the SDGs as a reference for sustainability information disclosure and sustainability management.

EMC's Support for the United Nations Sustainable Development Goals (SDGs)

SDGs	EMC's Approaches in Response to SDGs	Corresponding Material Topics	Corresponding Chapter
3 GOOD HEALTH AND WELL-BEING Ensure healthy lives and promote well-being for all at all ages. Relevant SDG Targets: 3.6 and 3.8	- Regular Health Examinations - Hold Health Seminars - On-Site Doctor Services	Labor-Management Relations	5.2 Employee Health Care
4 QUALITY EDUCATION Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. Relevant SDG Targets: 4.4, 4.5, 4.7, and 4.a	- Ensure that Employees at All Levels Receive Relevant Training - Provide Internship Opportunities through Industry-Academia Collaboration	Labor-Management Relations	6.3 Talent Development and Cultivation
8 DECENT WORK AND ECONOMIC GROWTH Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. Relevant SDG Targets: 8.2, 8.3, 8.8, and 8.9	- Establish an Occupational Health and Safety Committee and Create a Safe and Healthy Work Environment - Ensure Implementation of the Child Labor Prohibition Policy and Compliance with Labor, Occupational Health and Safety, Environmental, Business Integrity, and Regulatory Requirements	- Occupational Health and Safety Management - Human Rights - Labor-Management Relations	5.1 Occupational Health and Safety Management 5.2 Employee Health Care 6.4 Human Rights Governance, Employee Communication
12 RESPONSIBLE CONSUMPTION AND PRODUCTION Ensure sustainable consumption and production patterns. Relevant SDG Targets: 12.5, 12.6, and 12.7	Develop sustainable and low-carbon products, reduce the use of hazardous substances, and continuously promote Hazardous Substance Free (HSF) process management.	- Sustainable Products - Waste Management	3.1 Sustainable Product Design
13 CLIMATE ACTION Take urgent action to combat climate change and its impacts. Relevant SDG Targets: 13.1, 13.2, and 13.3	- Conduct GHG inventories in accordance with ISO 14064-1:2018, establish base-year emissions, and plan energy conservation and GHG emissions reduction measures accordingly. - Establish Medium- and Long-Term GHG emissions reduction Targets	- Climate Change - Energy Management	4.2 Energy and Greenhouse Gas Management 4.3 Climate-Related Risks and Opportunities
16 PEACE, JUSTICE AND STRONG INSTITUTIONS Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable and inclusive institutions at all levels. Relevant SDG Targets: 16.5	EMC upholds "integrity" as the guiding principle and core value for employee conduct. The Company has established and published internal rules, including the EMC-Operating Procedures and Guidelines for Integrity Management and the EMC-Code of Ethical Conduct.	- Labor-Management Relations - Business Ethics and Ethical Management	2.1 Corporate Governance and Ethical Management

2

Sound Corporate Governance



Material Topic

Economic Performance

GRI Topic Standard Disclosures

201-1

Policy Commitment

Continuously innovate and develop the business, introduce new products to meet the development needs of electronic product applications, and generate stable profits to support sustainable operations.

	System Establishment and Strategic Planning, Performance Oversight, and Risk Control	Response to Abnormal Events and Performance Improvement	Creating Long-Term Economic Value
Management Actions	• EMC has established an operating performance management mechanism. The Office of the President (General Manager's Office) is responsible for formulating annual operating policies and management strategies, assessing and analyzing operating performance, and planning major investment projects. Each business unit is responsible for implementing annual operating objectives and management strategies to ensure alignment across the Group. • For performance oversight, the Board of Directors is the highest governance body of EMC. It held seven meetings in 2025 and was responsible for reviewing and overseeing decisions concerning material operational, social, and environmental topics. Sustainability performance is reported to the Board once a year. The Audit Committee, comprising four independent directors, regularly reviews financial reports and oversees the quality of financial reporting and the integrity of internal controls to ensure the transparency and accuracy of operating performance information. The Internal Audit Office implements the Group's internal audit plan, provides recommendations for system improvements, and continuously strengthens internal control mechanisms to keep operating risks within a tolerable risk range.	• When operating performance is subject to a material abnormal event or impact, the Office of the President promptly conducts an assessment and proposes response measures. Under the Taiwan Stock Exchange Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities, events that cause material damage to the Company, orders from competent authorities to suspend operations, or cumulative fines of NT\$1 million or more for a single event must be reported promptly to the Board, and response mechanisms must be activated. EMC experienced 0 material events in 2025. Annual revenue reached NT\$94,260.578 million, a record high and an increase of 46.42% year on year.	• EMC continues to expand overseas markets and enhance product competitiveness, focusing on high-end products such as Hi-Tg, Br-Free, and Low CTE materials, with a target of increasing the proportion of high-end products to more than 65%. The Company is also expanding its presence in high-growth applications including 5G, AI servers, network communications infrastructure, and automobiles. Diversified product lines and sales channels generate stable profits and support sustainable operations. The Board performance evaluation results show that directors' self-assessment scores ranged from 4.56 to 4.91 in 2025, indicating a medium-to-high level of governance quality that supports the steady creation of long-term economic value.
Sustainability Indicator	2025 Evaluation Mechanisms and Performance		Medium- and Long-Term Targets
Board Diversity	The Board currently comprises eight men (89%) and one woman (11%).		Increase the number of female directors to two.
Corporate Governance/ESG Evaluation Indicators	Ranked in the top 6%–20% of the Corporate Governance Evaluation.		Rank in the top 5% of ESG evaluations.
	EMC continued to be included as a constituent of the FTSE4Good TIP Taiwan ESG Index.		Continue to be included as a constituent of the FTSE4Good TIP Taiwan ESG Index.
Operating Performance Reaches New Highs	Annual revenue reached a record high of NT\$94,260.578 million in 2025, an increase of 46.42% year on year.		Expand overseas markets, enhance competitiveness, diversify products, and broaden sales channels.
Stakeholder Engagement			

For information disclosure, the Company regularly publishes financial reports, annual reports, and material information as required by law and holds investor briefings to ensure that investors and the market receive timely information on the Company's operations. Through sustainability performance reports presented at least annually, the Board continuously oversees operating performance and the direction of strategy implementation to maintain decision-making quality at the governance level. In the market, the sales team serves as the communication channel between the Company and its customers. Together with regular customer satisfaction surveys, it promptly translates market feedback and customer expectations into drivers for product improvement and R&D innovation. Internally, performance evaluation and compensation systems closely link individual contributions to the Company's overall operating results, encouraging all employees to participate in creating and growing corporate value.

Material Topic

Business Ethics and Ethical Management

GRI Topic Standard Disclosures

205-3

Policy Commitment

EMC recognizes the importance of ethical management to business operations and adheres to relevant principles, including establishing and complying with codes of conduct, internal controls, insider trading controls, intellectual property management, and personal data protection, while strictly prohibiting corruption and improper competitive practices.

	System Establishment and Education and Training	Grievance Mechanisms and Handling of Violations	Deepening the Governance Culture and Extending Ethical Requirements
Management Actions	• EMC uses both system establishment and education and training to prevent potential risks relating to corruption, unethical conduct, and regulatory violations. In terms of systems, the Company has established and strictly complies with requirements concerning employee ethics, internal controls, prevention of insider trading, intellectual property management, and personal data protection. It expressly prohibits corruption and improper competitive behavior and has established an ethical management compliance framework. In terms of education and training, internal and external ethical management training in 2025 covered legal compliance for ethical management, corporate social responsibility, and employee codes of ethical conduct. The Taiwan Operations recorded a total of 1,920.5 training hours, averaging 1.57 hours per employee, and both the completion rate for all new employee courses and the training coverage rate reached 100%.	• EMC provides grievance and reporting channels for internal and external parties to report conduct that violates ethical principles. Relevant information is publicly disclosed in the "Business Ethics and Legal Compliance" section of the Company website. The Internal Audit Office implements the Group's internal audit plan and provides system improvement recommendations for identified deficiencies to ensure that violations are handled and corrected promptly. In 2025, EMC had no illegal acts or corruption incidents involving violations of ethical principles, and all employees complied with ethical and regulatory requirements.	• EMC strengthens the positive effects of ethical management through its corporate governance structure. The Audit Committee, which comprises four independent directors, oversees the financial reporting process and the quality of internal controls. The Remuneration Committee ensures that the remuneration system is fair and transparent and appropriately linked to Company performance and risk. • In 2025, the Company also introduced a requirement for suppliers to sign the "Supplier Integrity Commitment Letter", extending ethical requirements to the supply chain and further expanding the scope of the positive impacts of ethical management.
Sustainability Indicator	2025 Evaluation Mechanisms and Performance		Medium- and Long-Term Targets
Ethical Management Compliance	No illegal acts or corruption incidents involving violations of ethical principles occurred in 2025. All employees complied with ethical and regulatory requirements, implementing the Company's Principles of Ethical Management.		Zero illegal acts violating the principles of ethical management and zero corruption incidents
Awareness of Ethical Management	Internal and external education and training relating to ethical management were held in 2025, including courses on ethical management legal compliance, corporate social responsibility legal compliance, and the employee code of ethical conduct. The Taiwan Operations recorded a total of 1,920.5 training hours, averaging 1.57 hours per employee.		The training completion rate for all new employee training and the education and training coverage rate reached 100%.
Stakeholder Engagement			

EMC maintains ongoing stakeholder engagement on ethical management topics through diverse channels.

For employees, the Company builds ethical awareness through annual training and new employee courses. For Board members, continuing education courses strengthen governance competencies. Suppliers are required to comply with business ethics requirements by signing the Supplier Integrity Commitment Letter. For investors and competent authorities, the implementation of ethical management is publicly disclosed in the annual report and Sustainability Report in accordance with statutory disclosure requirements to ensure information transparency.

Material Topic	Customer Privacy and Information Security
GRI Topic Standard Disclosures	Substantiated complaints concerning breaches of customer privacy and losses of customer data
Policy Commitment	Maintain a secure information system environment, protect the Company's trade secrets, and prevent improper use, disclosure, alteration, or destruction of the Company's information systems and data, thereby preserving the Company's competitive advantages, earning customer trust, and supporting sustainable operations.

	Customer Privacy and Information Security	Incident Reporting, Response, and Recovery Mechanism	Enhancing Information Security Governance and Capabilities
Management Actions	EMC established its Information Security Management Policy based on the three principles of confidentiality, integrity, and availability. In 2024, the Company introduced the ISO 27001:2022 Information Security Management System (ISMS) and has continued to obtain third-party certification. Technical protection measures include next-generation firewalls, intrusion prevention systems, advanced threat protection systems, endpoint detection and protection, and network security monitoring for the industrial control zone. System vulnerability scans and remediation are performed monthly, and external professional institutions are regularly commissioned to conduct penetration testing. In personnel management, the Company implements data classification, applies strict access controls to networks, computers, and personnel, and regularly provides information security education and training to strengthen awareness of customer privacy and confidential information protection.	EMC established Reporting Procedures for Information Security Incidents and Related Matters. When an information security incident occurs, employees report it to the highest officer responsible for information in accordance with the procedures. The responsible unit immediately determines, classifies, and grades the incident, takes corresponding control measures, and resolves the incident within the shortest possible period. Four backup and recovery drills were conducted in 2025 at the Taiwan Operations, Kunshan Site, Zhongshan Site, and Huangshi Site to verify the ability to switch key equipment and restore backup data across sites. From 2023 to 2025, EMC had no violations of information security-related laws or regulations, no information security incidents, and no complaints from external parties or regulatory authorities.	EMC applies the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) to systematically strengthen information security protection capabilities across five functions: Identify, Protect, Detect, Respond, and Recover. The Company joined the TWCERT cybersecurity alliance in March 2022 to obtain advance information on potential attack activities and threat intelligence and strengthen information sharing with domestic and international cybersecurity organizations. Annual information security continual improvement items were reported to the Board in December 2025. In April 2026, the Company appointed a Chief Information Security Officer and established a dedicated information security unit comprising one information security manager and two information security personnel. Information security policy review meetings are held monthly to continuously enhance overall information security governance.
Sustainability Indicator	2025 Evaluation Mechanisms and Performance		Medium- and Long-Term Targets
Information Security	Four backup and recovery drills were conducted in 2025 at the Taiwan Operations, Kunshan Site, Zhongshan Site, and Huangshi Site, including cross-site switching of major equipment and services and backup data recovery testing.		No violations of information security-related laws or regulations and no information security incidents.
	The ISO 27001:2022 Information Security Management System was introduced in 2024, and third-party certification has been continuously maintained.		Continue to maintain the effectiveness of the ISO 27001:2022, strengthen information security protection capabilities through the following measures, reduce potential risks, and ensure that no material information security incidents occur during the year. - Protect all forms of information, including paper, cloud, and digital information, through the Plan-Do-Check-Act (PDCA) process of the management system. - Improve resilience against cyberattacks and provide a centralized management framework that protects all information under a single structure. - Ensure protection across the scope of the organization, including safeguards against technology-based risks and other threats, in response to evolving security threats. - Reduce the costs and expenditures associated with ineffective protection technologies.
Stakeholder Engagement			

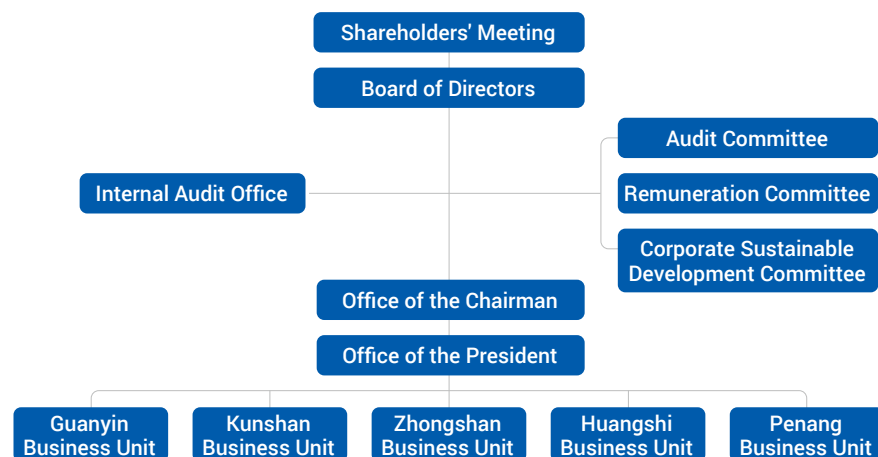
Through the introduction and maintenance of the ISO 27001 management system, EMC proactively responds to customer requirements for information security management systems and strengthens customer trust. Internally, the Company regularly provides information security awareness programs and social engineering drills to enhance information security awareness among all employees. For regulatory authorities, the implementation of information security incident management is disclosed in accordance with statutory requirements to ensure compliance and transparency. Annual information security improvement results are regularly reported to the Board, ensuring continued oversight of information security risks and decision-making support at the highest governance level.

2.1 Corporate Governance and Ethical Management

Since its establishment, EMC has pursued the vision of "Strive for excellence and become a world leading brand in green laminate material," supported by the core values of responsibility, teamwork, and value creation. Guided by its belief in value creation, the Company is committed to continuous technological innovation and improvement.

2.1.1 Corporate Governance Structure GRI 2-9

The Board of Directors is the highest governance body and decision-making center for material business affairs at EMC. To continuously strengthen corporate governance, the Board includes independent directors and has established functional committees including the Remuneration Committee, Audit Committee, and Corporate Sustainable Development Committee. These arrangements support sound performance goals and remuneration policies for directors and managerial officers, effective internal control and risk management, enhanced practices for sustainable operations, and responses to potential corporate crisis risks.



Scope of Responsibilities by Department

Office of the Chairman	Coordinate Group operations and strategic planning.
Office of the President	Responsible for annual operating policies and management strategies, assessment and analysis of operating performance, and planning of major investment projects.
Internal Audit Office	Implement the Group's internal audit plans and provide recommendations for system improvements.
Business Units (Guanyin, Kunshan, Zhongshan, Huangshi, and Penang)	Implement annual operating policies, objectives, business management strategies, and environmental, health and safety matters.

2.1.2 Board Operations GRI 2-10/GRI 2-11/GRI 2-12/GRI 2-13/GRI 2-15/GRI 2-16/GRI 405-1

In accordance with the Company Act and the Securities and Exchange Act, EMC has established the Board of Directors, Remuneration Committee, Audit Committee, and Corporate Sustainable Development Committee. Director and committee member candidates are nominated in accordance with the requirements of Article 192-1 of the Company Act as specified in the Company's Procedures for Election of Directors. Shareholders holding at least 1% of the total issued shares may submit nominations. The directors have experience in key management positions, including serving as chairmen/chairpersons or presidents of listed or over-the-counter companies, in industries including technology, biotechnology, food, and manufacturing, and possess expertise in marketing, technology, business management, industry knowledge, and operational judgment. In addition to professional background and independence, selection of Board members considers their ability to manage material impacts on the organization, including key topics such as industry development trends, risk management, climate change, and information security governance. The Board's responsibilities include establishing sound Board governance systems; supervising, appointing, and guiding the Company's managerial personnel; strengthening management functions; and taking responsibility for the Company's overall economic, social, and environmental performance. The Board seeks to maximize stakeholders' interests and makes decisions that contribute to the sustainable development of EMC.

The Board of Directors is the highest governance body of EMC. Directors serve three-year terms, and the Board, where the Chairman serves as the chairperson, executes and oversees the Company's business. The Company has implemented the following measures:

1. More than half of the directors do not concurrently serve as managers or employees.
2. The Company has four independent directors, representing nearly half of all Board seats. They possess extensive experience in finance and accounting, business management, and legal affairs and effectively perform their oversight functions.
3. The Audit Committee and Remuneration Committee comprise independent directors. Each committee conducts full discussions and provides recommendations for Board decisions to implement corporate governance.

The Board held seven meetings in 2025 and was responsible for reviewing and overseeing decisions on material operational, social, and environmental topics to create maximum benefits for shareholders. Sustainability performance is reported to the Board annually. If a director or the juristic person represented by the director has an interest in a meeting agenda item, the director shall disclose the material details of that interest at the Board meeting. If the interest may be detrimental to the Company, the director shall not participate in discussion or voting, shall recuse himself or herself from discussion and voting, and shall not exercise voting rights on behalf of another director. For information on Board members' positions on other boards and shareholdings, please refer to [pages 4–8 of the 2025 Annual Report](#). ☐ Board members have no cross-shareholdings, transactions, or outstanding balances with stakeholders.

Name	Title	Gender	Principal Education and Experience
Dong Ding-Yu	Chairman	Male	Ph.D. in Engineering, Stanford University, USA Assistant Professor, San Jose State University, USA
Yu Chang Investment Co., Ltd. Representative: Tsai Fei-Liang	Vice Chairman	Male	Master's degree in Chemical Engineering, National Tsing Hua University President, Taiwan Union Technology Corporation
Yu Chang Investment Co., Ltd. Representative: Lee Wen-Shiung	Director	Male	Department of Chemical Engineering, Tamkang University Director, Unimicron Technology Corporation President, Isola Asia Pacific (Taiwan) Inc.
Hsieh Mon-Chang	Director	Male	Master's degree in International Affairs, Columbia University, USA Chairman, Food Industry Research and Development Institute Director, The Eisenhower Exchange Fellowships, Inc., Republic of China Director, Chinese National Federation of Industries
Shen Bing	Director	Male	MBA, Harvard Business School, USA Financial Analyst, World Bank Investment Officer, International Finance Corporation (IFC), World Bank Group Executive Director, Morgan Stanley & Co. Vice President, China Development Industrial Bank President, CDIB Partners Investment Holding Corporation
Cheng Duen-Chian	Independent Director	Male	MBA, Columbia University, USA Bachelor's degree in Business Administration, National Taiwan University Director, uPI Semiconductor Corp. Director, Appier Holdings Inc. Independent Director, Ta Ya Electric Wire & Cable Co., Ltd. Director, LuxNet Corporation Chairman, Clientron Corp. President, UMC Capital Corporation Managing Director, United Management Consulting Co., Ltd. Executive Director and Taiwan President, Morgan Stanley Asia Limited Executive Director, Goldman Sachs Asia L.L.C.

Name	Title	Gender	Principal Education and Experience
Chen Hsi-Chia	Independent Director	Female	Doctor of Law, National Taiwan University / Doctor of Law, Peking University Member, Standing Committee of the ICC International Centre for ADR Chairman, Taiwan Branch of the Chartered Institute of Arbitrators (CIArb) Partner, Pinsent Masons LLP Joint Head of China Offices and Member of the Asia Pacific Operations Committee Independent Director, Asia New Energy (Cayman) Co., Ltd.
Chern Kai-Yuan	Independent Director	Male	Master of Laws, Tulane University, USA Chief Secretary, Financial Supervisory Commission Deputy Director General, Financial Examination Bureau, Financial Supervisory Commission
Yin Chao	Independent Director	Male	Master of Laws, New York University, USA Bachelor of Laws, National Taiwan University Senior Attorney, Lee and Li, Attorneys-at-Law

Note: The composition of the Board is related to the material topics in this Sustainability Report, including sustainable products, business ethics, ethical management, supply chain management, corporate governance, and economic performance. For further details, please refer to the [2025 Annual Report](#). [\[7\]](#)

In accordance with the Taiwan Stock Exchange Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities, the following circumstances are considered material events and must be reported to the Board. This applies when a disaster, collective protest, strike, environmental pollution incident, cybersecurity incident, or other material event results in any of the following:



1. Material damage or operational impact to the Company



2. An order by the competent authorities to suspend work, suspend business, cease business, or revoke or rescind a pollution-related permit



3. Cumulative fines of NT\$1 million or more for a single event.

EMC experienced 0 material events in 2025.

Board Diversity GRI 2-9/GRI 2-11/GRI 405-1

The incumbent directors have practical corporate management experience at listed and over-the-counter companies and possess leadership and decision-making capabilities, crisis management experience, and international market perspectives. Among the four independent directors, Independent Director Cheng Duen-Chian has expertise in finance and accounting, industry knowledge, and operational judgment. Independent Director Chen Hsi-Chia is a qualified attorney and currently serves as Managing Partner of Jong Tsai International Law Firm. Independent Director Chern Kai-Yuan previously served as Deputy Director General of the Insurance Bureau and the Financial Examination Bureau, Chief Secretary, and Counselor of the Financial Supervisory Commission and has extensive experience in finance and financial supervision. Independent Director Yin Chao holds a Bachelor of Laws from National Taiwan University and a Master of Laws from New York University, previously served as a senior attorney at Lee and Li, Attorneys-at-Law, and currently serves as Managing Director and Chief Legal Officer of Standard Chartered Bank (Taiwan) Limited. Among the five non-independent directors, Chairman Dong Ding-Yu and Directors Tsai Fei-Liang, Lee Wen-Shiung, and Hsieh Mon-Chang have experience in key management positions, including serving as chairmen/chairpersons or presidents of listed or over-the-counter companies, in industries including technology, biotechnology, food, and manufacturing. They possess expertise in marketing, technology, business management, industry knowledge, and operational judgment. Director Shen Bing possesses expertise in finance and accounting, industry knowledge, and operational judgment.

Of the nine Board members, one director (11%) is also an employee. Two independent directors have served for less than three years, and two have served for three to nine years. Three directors are aged 71 or above, three are between 61 and 70, and three are aged 60 or below. The Company emphasizes gender equality in Board composition and has set a target of increasing the number of female directors to two. The Board currently comprises eight men (89%) and one woman (11%). The Company will continue its efforts to increase female representation on the Board to achieve this target.

Director Name	Diversity Item	Basic Composition						Professional Background			Professional Knowledge and Skills						
		Gender	Employee Status	Age			Independent Director Tenure		Industry Experience	Finance and Accounting	Legal	Operational Judgment	Business Management	Leadership and Decision-Making	International Market Perspective	Sustainable Development Management	Risk Management
				51~60	61~70	71~80	Less than 3 Years	3~9 Years									
Dong Ding-Yu	Male	✓		✓				✓			✓	✓	✓	✓	✓	✓	
Tsai Fei-Liang	Male				✓			✓			✓	✓	✓	✓	✓	✓	
Lee Wen-Shiung	Male				✓			✓			✓	✓	✓	✓		✓	
Hsieh Mon-Chang	Male		✓					✓			✓	✓	✓	✓		✓	
Shen Bing	Male				✓			✓	✓		✓	✓	✓	✓		✓	
Cheng Duen-Chian	Male			✓			✓	✓	✓		✓	✓	✓	✓	✓	✓	
Chen Hsi-Chia	Female		✓				✓			✓	✓	✓	✓	✓	✓	✓	
Chern Kai-Yuan	Male			✓		✓		✓		✓	✓	✓	✓	✓		✓	
Yin Chao	Male		✓			✓				✓	✓	✓	✓	✓		✓	

Board Independence GRI 2-15

The Company has nine directors, with the Chairman concurrently serving as the President. None of the Board members is subject to any of the circumstances specified in Article 30 of the Company Act. In addition, there are no circumstances specified in Paragraph 3 of Article 26-3 of the Securities and Exchange Act, under which more than half of the directors are spouses or relatives within the second degree of kinship, or in Paragraph 4 of the same article, which prohibits such relationships among supervisors or between supervisors and directors. All independent directors comply with the Financial Supervisory Commission's requirements for independent directors. Their independence is presented below:

Name	Whether the Individual, Spouse, or Relatives within the Second Degree of Kinship Serve as Directors, Supervisors, or Employees of the Company or Its Affiliates	Number and Percentage of Company Shares Held by the Individual, Spouse, and Relatives within the Second Degree of Kinship (Including Shares Held in the Name of Others)	Whether the Individual Serves as a Director, Supervisor, or Employee of a Company Having a Specific Relationship with the Company	Remuneration Received for Business, Legal, Financial, Accounting, or Other Services Provided to the Company or Its Affiliates during the Most Recent Two Years
Cheng Duen-Chian	No	Not applicable	No	Not applicable
Chen Hsi-Chia	No	Not applicable	No	Not applicable
Chern Kai-Yuan	No	Not applicable	No	Not applicable
Yin Chao	No	Not applicable	No	Not applicable

Board Performance Evaluation GRI 2-18

In accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Board approved the EMC Rules for Performance Evaluation of Board of Directors in 2020. Each year, Board members and the Board meeting affairs unit conduct an internal self-assessment of Board performance for the year. The rules also require an evaluation by an independent external professional institution or a team of external experts and scholars at least once every three years. A summary of the 2025 internal and external Board performance evaluation results is provided below:

Director Self-Assessment



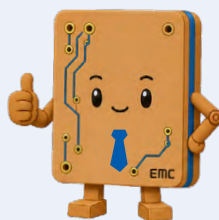
Evaluation Period From: December 1, 2024 To: November 30, 2025

Evaluation Content 9 dimensions and 36 indicators

- | | |
|---|------------------------------|
| 1. Company mission and objectives | 6. Board culture |
| 2. Internal controls and risks | 7. Board operations |
| 3. Management of internal relationships | 8. Chairman/meeting chairman |
| 4. Management of external relationships | 9. Director self-evaluation |
| 5. Board composition and capabilities | |

Evaluation Results

In November 2025, Group Finance and Accounting distributed nine Board Member Self-Assessment Questionnaires and received all nine responses. A statistical summary was prepared. Under the evaluation scale, "Strongly Agree" was assigned five points and "Agree" four points. Scores ranged from 4.56 to 4.91, indicating a medium-to-high level of Board performance. The results were compiled into a report and submitted to the Board on December 23, 2025.



External Evaluation



Evaluation Period From: January 1, 2023 To: June 30, 2025

Evaluation Content 7 dimensions and 40 indicators

- | | |
|---|----------------------------|
| 1. Board composition and structure | 5. Internal controls |
| 2. Director selection and continuing education | 6. Sustainable development |
| 3. Board participation in Company operations | 7. Value creation |
| 4. Enhancement of Board decision-making quality | |

Evaluation Results

Conclusion and recommendations: Overall, the governance and operations of the Company's Board comply with the relevant requirements of the Taiwan Stock Exchange concerning corporate governance practices and Board performance evaluations.

The Company may further enhance Board governance in the following areas:

1. The Company is advised to increase the frequency of updates to corporate governance information on its website as appropriate, ensuring timely and accurate publication, improving information transparency, and strengthening stakeholder trust in corporate governance.
2. The Company has established and implemented a comprehensive succession plan for senior management. It is recommended that implementation results be reported to the Board regularly in the future to strengthen Board oversight of senior human resources strategy.

Improvement plan: The Company is progressively improving its website to ensure that Company information is published in a timely and accurate manner.

The above matters were reported to the Board of Directors on December 23, 2025.

Board Continuing Education and Training GRI 2-17

Under the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies, newly appointed directors should complete at least 12 hours of continuing education in the year of appointment and at least six hours annually beginning in the following year. The directors' courses were related to material topics in this Sustainability Report, including climate change, sustainable products, corporate governance, and economic performance, and were intended to strengthen directors' awareness of sustainable development. Directors completed a total of 69 hours of continuing education in 2025, averaging 7.7 hours per director.

2025 Course Information and Director Participation			Title	Chairman	Director					Independent Director			
			Name	Dong Ding-Yu	Tsai Fei-Liang	Hsieh Mon-Chang	Lee Wen-Shiung	Shen Bing	Cheng Duen-Chian	Chen Hsi-Chia	Chern Kai-Yuan	Yin Chao	
Date	Organizer	Course Title	Hours	12	3	6	6	6	6	6	12	12	
04.30	A	Strategic Analysis of Sustainable Enterprises – Renewable Energy as an Example	3	✓	✓	✓	✓		✓	✓			
06.04	B	Corporate Governance Forum – Corporate Responses to U.S. Tariff Policies and Supply Chain Restructuring	3	✓									
07.30	C	The Importance and Practical Cases of Enterprise AI Applications	3	✓		✓	✓		✓	✓	✓	✓	
10.01	B	Corporate Governance Forum – Enterprise AI Transformation	3	✓									
05.06	A	Latest Economic Trends under the 2025 Geopolitical Environment – Future Market Changes from Global Financial and Economic Developments	3					✓					
08.01	D	Key Principles and Implementation of IFRS Sustainability Disclosure Standards and CTCI's Response Strategy	3					✓					
07.09	E	2025 Cathay Sustainable Finance and Climate Change Summit	6								✓		
09.26	C	2025 Insider Trading Prevention Briefing	3								✓		
11.04	F	Common Deficiencies in Financial Statement Preparation and Internal Control Practices for Sustainability-Related Disclosures	3									✓	
11.18	B	Corporate Governance Seminar – Responsibility Mapping Systems and Operations and Ethical Management	3										✓
12.03	B	Asia Asset Management Executive Forum: Strategic Oversight of High-Net-Worth Wealth Management and Governance Excellence under Corporate Governance	3									✓	

Note: Organizers are represented by the following codes: A—Chinese Independent Directors Association; B—Taiwan Academy of Banking and Finance; C—Securities and Futures Institute; D—Chinese Corporate Governance Association; E—Taiwan Stock Exchange; F—Accounting Research and Development Foundation.

Audit Committee

The Company's Audit Committee comprises four independent directors. The Audit Committee assists the Board of Directors in overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls. The Audit Committee held five meetings in 2025. The principal matters reviewed included:

1. Major capital expenditure proposals.
2. Endorsements and guarantees, loans of funds, and capital increases of subsidiaries.
3. Proposals concerning independent auditor fees.
4. Review of financial reports:
 - (1) The Board prepared the Company's 2024 business report, financial statements, and earnings distribution proposal. The financial statements were audited by KPMG, which issued an audit report. The Audit Committee reviewed the business report, financial statements, and earnings distribution proposal and found no non-compliance.
 - (2) Consolidated financial statements for the first, second, and third quarters of 2025.

Title	Name	Number of Meetings Attended in Person	Number of Meetings Attended by Proxy	Attendance Rate
Independent Director	Cheng Duen-Chian	5	0	100%
Independent Director	Chen Hsi-Chia	5	0	100%
Independent Director	Chern Kai-Yuan	3	0	100%
Independent Director	Yin Chao	3	0	100%

Note: Independent Directors Chern Kai-Yuan and Yin Chao were newly appointed on May 14, 2025.

Remuneration Committee GRI 2-19/GRI 2-20

EMC established the Remuneration Committee in accordance with the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange. The Committee comprises three independent directors serving three-year terms and meets at least twice a year. It assesses and reviews whether the Company's internal remuneration system complies with applicable regulations and is sufficient to attract and retain outstanding talent.

- (1) The Company's Remuneration Committee comprises three committee members.
- (2) The current members serve from July 30, 2025, to May 13, 2028. The Remuneration Committee held two meetings in 2025. Member attendance is shown below:

Title	Name	Number of Meetings Attended in Person	Number of Meetings Attended by Proxy	Attendance Rate
Independent Director	Chen Hsi-Chia	2	0	100%
Independent Director	Chern Kai-Yuan	1	0	100%
Independent Director	Yin Chao	1	0	100%

Notes: 1. For the operations of the Corporate Sustainable Development Committee, a functional committee, please refer to Section 1.1 Sustainable Development Governance. [\[E\]](#)
 2. Independent Directors Chern Kai-Yuan and Yin Chao were newly appointed on July 30, 2025.

Remuneration Policies for Directors and Senior Executives GRI 2-19

Compensation Item	Board of Directors	Managerial Officers
Fixed and Variable Compensation	Annual Remuneration and Attendance Fees	Monthly Salary/Annual Bonus/Management Bonus/Remuneration
Signing or Recruitment Bonus	None	Signing Bonus
Clawback Mechanism for Improper Gains	None	None
Pension and Retirement Benefits	None	Labor Pension Contributions

The Company's policies, standards, and composition for remuneration, procedures for determining remuneration, and their relationship with operating performance and future risks are as follows:

(1) Directors:

Under the Company's Articles of Incorporation, if the Company is profitable in a given year, no more than 1.2% of profit may be allocated as directors' remuneration. The procedures for determining directors' remuneration follow the Company's Rules for Performance Evaluation of Board of Directors. In addition to the Company's overall operating performance, future industry risks, and development trends, the evaluation considers individual performance achievement and contribution to Company performance. Factors include understanding of the Company's

objectives and missions, awareness of director responsibilities, participation in Company operations, management and communication of internal relationships, directors' professional expertise and continuing education, and internal controls. These factors are incorporated into performance evaluation and compensation decisions to provide reasonable remuneration. Performance evaluations and the reasonableness of remuneration are reviewed by the Remuneration Committee and the Board. The remuneration system is reviewed as appropriate in light of actual operating conditions and applicable laws and regulations to balance sustainable operations and risk control.

(2) President and Vice Presidents:

The compensation policy for the President, Vice Presidents, and other managerial officers takes into account market compensation levels for comparable positions, the scope of responsibilities and authority, and contributions to the Company's operating objectives. The compensation structure is planned based on industry characteristics and is reviewed and approved by the Remuneration Committee after comprehensive consideration of Company performance, individual performance, peer levels, and future risks.

Bonuses are paid in accordance with the Company's Management Bonus Payment Regulations and Employee Compensation Regulations. The evaluation items are shown below:

Compensation	Compensation Category	Indicator Category	Weight	Indicators
Fixed Compensation (20%–45%)	Basic Salary and Annual Bonus	---	---	---
Variable Compensation (55%–80%)	Management Bonus, Employee Compensation, and Annual Performance Bonus	Financial Indicators	20~35%	Return on equity (ROE), return on assets (ROA), revenue, EPS, total assets as a measure of enterprise scale, and owners' equity
		Strategic Indicators	20~35%	Short-, medium-, and long-term operating policies, business ethics, competitive conduct, sustainable supply chain management, and other ESG implementation results
		Sustainability and Internal Control Indicators	15~30%	Energy management, waste and circular recycling, Greenhouse Gas emissions management, sustainable products development, internal controls, and risk management
		Management Indicators	15~30%	Customer relationship management, labor relations, human resources indicators, and promotion of workplace Occupational Health and Safety

(3) The Company's remuneration policy considers operating results for the year, financial condition, and future funding requirements. Future risk assessments are also taken into account to minimize the likelihood of risks occurring.

As the environmental impacts of global climate change intensify, an increasing number of international standards regulate corporate environmental impacts, and stakeholder concerns continue to evolve. Guided by the philosophy of sustainable operations, EMC actively participates in relevant associations, exchanges operating experience with industry peers through these organizations, and builds partnerships with the aim of contributing to the industry as a whole and enhancing its sustainable development.

Stakeholder Participation in Compensation Policy Proposals and Formulation

Stakeholder	Method of Participation in Compensation Policy	Direct Voting Rights
Shareholders	The shareholders' meeting resolves amendments to the Articles of Incorporation (including the cap on directors' remuneration) and authorization of share-based employee compensation.	Partial (limited to amendments to the Articles of Incorporation and authorization of share-based compensation)
Board of Directors	Review and approve recommendations of the Remuneration Committee.	Yes (core decision-making role)
Remuneration Committee (comprising independent directors)	Propose and review compensation policies.	Yes (core proposal role)
Employees	Labor-management meetings, suggestion boxes, and other communication channels.	None
Customers/Suppliers/Competent Authorities	Not involved in compensation engagement.	None



2.1.3 Ethical Management GRI 205-3/GRI 2-25/GRI 2-26

To maintain a corporate culture of ethical management and sound development, the Company formulated the Ethical Corporate Management Best Practice Principles Operating Procedures and Guidelines for Conduct and the Code of Ethical Conduct with reference to the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies. These requirements apply to EMC and subsidiaries included in its consolidated statements of profit or loss. Under the Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct, the Company has further established preventive measures for unethical conduct. These measures analyze business activities within the scope of operations that present relatively high risks of unethical conduct and strengthen related controls, forming a management mechanism covering prevention, detection, follow-up, and improvement.

Principle of
Honesty and
Good Faith

Prevention of
Conflicts of
Interest

Prohibition on
Seeking Personal
Gain

Confidentiality
Obligations

Fair Dealing

Protection and
Proper Use of
Company Assets

In addition to communicating the importance of integrity to internal personnel, the Company requires external parties, including suppliers, to sign the Supplier Integrity Commitment Letter. The commitment expressly prohibits improper or unethical transactions in business activities. Parties that violate the commitment will be denied further business, and the Company's standard sales and purchase contracts include integrity clauses prohibiting unethical transactions.

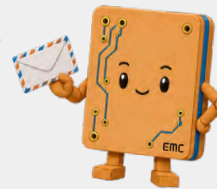
If the Company's operations, employees, or suppliers are found to have violated ethical principles or engaged in illegal acts, grievances or reports may be submitted through the following channels:

Whistleblowing Mailbox: emc.ethics@mail.emctw.com, available to internal and external parties.

Telephone: +886-3-483-7937

Report by mail/in person: Reporters may mail or personally deliver the required information to the Internal Audit Office at the Company's headquarters (No. 18, Datong 1st Rd., Guanyin Dist., Taoyuan City 328417, Taiwan (R.O.C.)).

To enable the Company to accept and process a grievance or report, the complainant or reporter is requested to provide minimum contact information, such as an email address, in good faith. The Company guarantees that the identity of the complainant or reporter and the information provided will be kept confidential in accordance with the Personal Data Protection Act.



In 2025, the Company had no confirmed incidents of corruption. No employees were dismissed or subject to disciplinary action for involvement in corruption, no contracts with business partners were terminated or not renewed due to corruption-related violations, and no Company employees were involved in public legal cases concerning corruption. The headquarters and the Taiwan and Mainland China Operations continued to communicate and implement the Company's Principles of Ethical Management through meetings and training.

If EMC determines that it has violated ethical management requirements and has caused or contributed to negative impacts, the Company shall undertake clear and specific remedial measures to fulfill its responsibility to stakeholders. Based on the severity of the impact, the Company will provide or cooperate with relevant parties to implement remediation, such as apologizing to affected persons, providing financial or non-financial compensation, committing to prevent recurrence, or accepting sanctions under law, including fines or administrative penalties. Based on the nature of the impact, EMC will establish procedures that enable affected stakeholders to participate in the design, review, and improvement of grievance mechanisms, ensuring that the procedures are fair, transparent, and appropriate to their actual needs and cultural context. The responsible unit shall continuously track the effectiveness of these mechanisms and evaluate them using quantitative and qualitative indicators.

Providing Education and Training to Build a Culture of Integrity

Internal and external education and training relating to ethical management were held in 2025, including courses on legal compliance for ethical management, corporate social responsibility, and the employee code of ethical conduct. The Taiwan Operations recorded a total of 1,920.5 training hours, averaging 1.57 hours per employee.

2.1.4 Legal Compliance GRI 2-27

Strict operation in accordance with laws and regulations is an implementation of social responsibility and a key element of sustainable operations. EMC's products and services are provided globally. To ensure compliance with applicable laws and regulations worldwide, the Company has a legal unit that closely monitors regulatory developments that may affect the Company and has established a compliance assessment system for laws, policies, and regulations to assist each unit in implementing relevant requirements. In accordance with ISO 9001, ISO 14001, and ISO 45001, laws and regulations relating to operations, environmental protection, and occupational Health and Safety are identified and managed. The Company monitors legal compliance and follows the principle that fines imposed in administrative or legal cases and material events that seriously affect operations must be disclosed in the Sustainability Report, supporting balanced reporting and information transparency.

In May 2024, an employee at Hsinchu Plant who was not wearing personal protective equipment accidentally stepped on a light-gauge steel ceiling and fell. A labor inspection fine of NT\$110,000 was imposed for violating Article 6, Paragraph 1, Subparagraph 1 of the Occupational Safety and Health Act, which requires employers to provide necessary safety and health equipment and measures to prevent hazards at workplaces where there is a risk of falls, falling objects, or collapse. Subsequently, the steel-frame area at the site was replaced with insulated panels. Key controls were implemented for ceiling access, and workers and safety arrangements must be registered with the supervisor. Personnel performing maintenance in ceiling interstitial spaces must also apply for elevated work and may proceed only after confirmation by environmental, health and safety personnel to prevent recurrence.

In 2024, the Company was fined NT\$72,000 for violating the Waste Disposal Act because its industrial waste disposal plan had not been amended as required by law and waste was not segregated and stored according to on-site labels and categories. To prevent recurrence, subsequent changes to waste storage and segregation must be controlled under the Company's environmental, safety, and health change risk management procedures, amendments to the industrial waste disposal plan must be filed as required by law, and awareness of segregated storage requirements has been strengthened.

No violations of laws or regulations occurred in 2025.

2.1.5 Initiatives and Association Memberships GRI 2-28

The Responsible Business Alliance (RBA) Code of Conduct establishes requirements for the electronics industry and its supply chains. It is intended to ensure safe working conditions, work performed with dignity and respect, compliance with environmental requirements, and ethical business conduct. The RBA Code applies to organizations involved in the design, sale, or manufacture of electronic products, as well as organizations that provide goods and services used to produce electronic products. Through participation in this initiative, EMC encourages industries, enterprises, and organizations that share these principles to participate, further improving global industry supply chains, providing better working conditions, and protecting employee rights.

Association	Level of Participation
Taiwan Printed Circuit Association (TPCA)	Member; the Chairman serves as Vice Chairman
Taiwan Institute for Sustainable Energy	Director
Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC)	Member



2.2 Operating Performance GRI 201-1

Building on its industry-leading advanced High-density Interconnect (HDI) technology, EMC has met the stringent electrical performance and multilayer lamination requirements of low Earth orbit satellite customers and, after several years of development, has established a position in the market, with its market share increasing by multiples year by year. Low Earth orbit satellites do not require base stations and can complement 5G mobile communications. As the number of satellite launches increases substantially, demand for satellite equipment, ground receiving stations, and user terminal equipment is also rising, from which the Company is expected to benefit. In addition to growing demand from mobile phone customers for the Company's advanced HDI substrate-like PCB materials, new laptop and tablet products introduced recently also use high-layer-count multilayer lamination designs as chip functionality advances, which also supports the Company's operations.

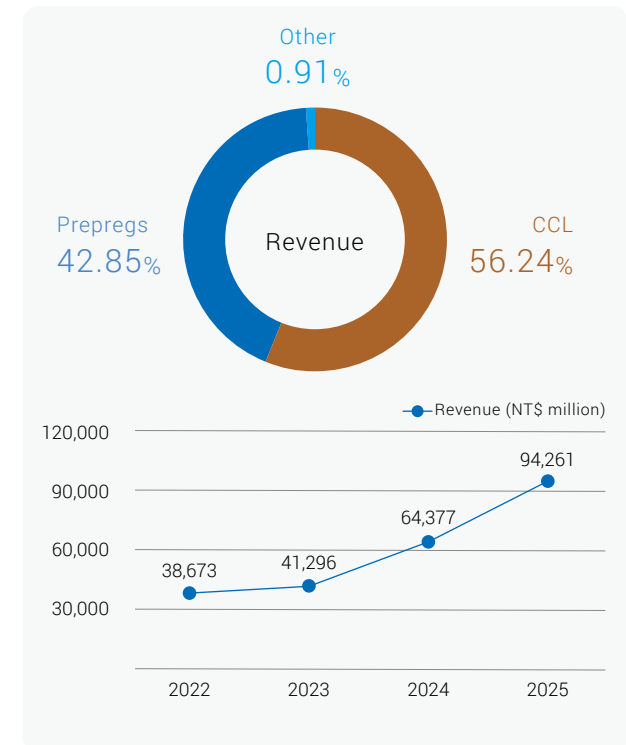
Annual revenue reached a record high of NT\$94,260.578 million in 2025, an increase of 46.42% year on year. In addition to planning a substrate material plant in Taoyuan, Taiwan, EMC has also established production capacity in Southeast Asia to meet customer demand.

Financial Data for the Most Recent Three Years (Consolidated Financial Statements)

Unit: NT\$ million

Item	Year	2023	2024	2025
Operating Revenue		41,296.217	64,376.727	94,260.578
Cost of Revenue		29,963.502	46,407.101	66,140.668
Gross Profit		11,332.715	17,969.626	28,119.910
Operating Expenses		3,986.724	5,818.017	9,011.641
Operating Profit		7,345.991	12,151.609	19,108.269
Non-operating Income and Expenses		73.557	(18.678)	(232.133)
Income before Tax from Continuing Operations		7,419.548	12,132.931	18,876.136
Income Tax Expense		1,931.239	2,563.946	4,231.248
Net Income for the Year		5,488.309	9,568.985	14,644.888
Earnings per Share (NT\$)		16.35	27.81	41.67

Note: For employee compensation and benefits and payments to governments in 2025, please refer to pages 40 and 58 of the Company's 2025 consolidated financial statements. For dividends paid to shareholders, please refer to the [Company's 2025 Annual Report](#). 



The revenue amounts and percentages of EMC's two principal products, CCL and prepregs, are shown below. (Based on the production and sales volume and value table; amounts are presented in NT\$ million.)

Major Product Category	2023				2024				2025			
	Sales Volume	Unit	Revenue (NT\$ million)	Percentage of Revenue	Sales Volume	Unit	Revenue (NT\$ million)	Percentage of Revenue	Sales Volume	Unit	Revenue (NT\$ million)	Percentage of Revenue
CCL	32,732	thousand sheets(SHT)	23,308.042	56.44%	45,898	thousand sheets(SHT)	36,108.470	56.09%	58,977	thousand sheets(SHT)	53,014.72	56.24%
Prepregs	101,323	thousand meters(MTR)	17,485.532	42.34%	130,111	thousand meters(MTR)	27,401.902	42.56%	163,123	thousand meters(MTR)	40,388.62	42.85%
Others	--		502.643	1.22%	--		866.355	1.35%	--		857.239	0.91%
Total	--		41,296.217	100%	--		64,376.727	100%	--		94,260.58	100%

The Company's principal sales markets in 2025 were Taiwan and Mainland China. The target is to increase the proportion of high-end products, including Hi-Tg, Br-Free, and Low CTE products, to more than 65%. According to industry analysis published by Prismark in 2026, EMC's 2025 global CCL market share was approximately 16.2%. Based on overall industry information, EMC had become the world's largest CCL manufacturer, while its global halogen-free CCL market share reached 35.7%.

Direct Economic Value Generated and Distributed by the Organization

Unit: NT\$ million

Type	Item	2022	2023	2024	2025
Economic Value Generated (A)	Operating Revenue	38,672.549	41,296.217	64,376.727	94,260.578
	Non-operating Income and Expenses	70.808	73.557	(18.678)	(232.133)
Economic Value Distributed (B)	Cost of Revenue	28,962.487	29,963.502	46,407.101	66,140.668
	Employee Compensation and Benefits	3,476.271	3,967.063	5,234.891	7,035.299
	Payments to Shareholders	2,829.806	3,439.332	5,893.695	8,958.028
	Payments to Governments	1,219.815	1,931.239	2,563.946	4,231.248
	Community Investment	0	0	1.000	0.950
Economic Value Retained (A-B)	Economic Value Generated – Economic Value Distributed	2,254.978	2,068.638	4,257.416	7,662.252

Note: Cash dividends distributed from annual earnings.



FTSE4Good
TIP Taiwan ESG Index



EMC was selected as a constituent of the FTSE4Good TIP Taiwan ESG Index in 2025. Taiwan-listed companies included in the FTSE4Good Index are first screened for eligibility, after which financial indicators and publication of a sustainability report are used to determine the index constituents. The index recognizes the overall performance of Taiwan enterprises that fulfill sustainable development responsibilities in accordance with the index rules.

2.3 Risk Management

To respond to changes in the global economic environment and sustainability risks, EMC has established a comprehensive risk management organizational structure and implementation framework. Risks that may affect corporate sustainable development are identified and assessed across three dimensions: economic (including corporate governance), environmental, and social. Risk transfer, reduction, and avoidance strategies and corresponding measures are used to minimize potential risks and, where possible, convert them into business opportunities. On October 30, 2024, the 16th meeting of the 12th term of the Board of Directors approved the Risk Management Policy and Procedures as the Company's highest-level guiding principles for risk management.

The Company's risk management policy defines risk categories in accordance with its overall operating policies and establishes mechanisms for early identification, accurate measurement, effective supervision, and strict control. Within the Company's risk tolerance, these mechanisms are intended to prevent potential losses. Risk management practices are continually adjusted and improved in response to changes in the internal and external environment to protect the interests of employees, shareholders, business partners, and customers, enhance corporate value, and optimize resource allocation.

Each year, a unit designated by the President assists in identifying risk factors to determine risks that may affect corporate sustainable development and define the scope of risk management. Potential risks are monitored and preventive measures are implemented according to operating conditions. Risk management strategies are formulated for each risk, covering management objectives, organizational structure, allocation of authority and responsibility, and risk management procedures, and are implemented to keep risks arising from business activities within acceptable levels.

Risk Scope Identification

Based on the functions and responsibilities of each unit, EMC identifies risk items at different levels. Applying the principle of materiality, the Corporate Sustainable Development Committee further classifies risks into economic (including corporate governance), environmental, and social dimensions, as described below.

Aspect	Risk Type	Risk Description	Risk Control Measures
1. Economic (including Corporate Governance)	1.1 Market Risk	1.1.1 Political and economic: Risks of financial or business impacts on the Company arising from domestic or international political, economic, or regulatory requirements. 1.1.2 Industry: Risks of financial or business impacts on the Company arising from domestic or international technological and industry changes. 1.1.3 Financial: Risks of losses caused by changes in the value of the Company's financial assets or liabilities, including on- and off-balance-sheet assets and liabilities, due to fluctuations in market risk factors such as interest rates, exchange rates, share prices, commodity prices, and electricity prices.	1. Interest Rate Risk: Changes in interest rates primarily affect interest income on bank deposits and interest expense on bank borrowings. For short-term borrowings, the Company generally maintains utilization of short-term credit facilities at no more than 50% and appropriately raises available borrowing limits to enhance flexibility in short-term funding. For long-term borrowings, dedicated loans may be arranged to meet funding needs for capacity expansion, thereby securing stable long-term interest rates, lowering overall borrowing costs, and reducing the risk arising from interest rate fluctuations.
	1.2 Operational Risk	1.2.1 Operations: Risks affecting the Company due to changes in operating models, organizational restructuring, excessive concentration of sales or procurement, product obsolescence, product and service design and quality management, and management of material risks in commercial contracts. 1.2.2 Financial: Risks affecting the Company due to asset valuation, credit and solvency, liquidity risk, and accounting policies. 1.2.3 Internal control: Risks relating to the Company's internal controls. 1.2.4 Supply chain: Risks affecting the Company due to supplier quality, pricing, delivery, corporate social responsibility, and related matters.	2. Foreign Exchange Risk: In view of substantial volatility in international foreign exchange markets and the increasing number of factors affecting exchange rates, the Company applies strategic management and conducts hedging according to its net position to achieve a natural hedge and reduce the impact of exchange rate fluctuations. 3. Accounts Receivable Risk: The Company regularly reviews customers' operating conditions or analyzes their financial statements. Where concerns are identified, suspension of shipments or reduction of credit sales is recommended. Credit is generally granted to domestic and export customers according to risk rating, and insurance coverage is arranged as appropriate for each rating.
	1.3 Investment Risk	1.3.1 Investment: Risks affecting the Company due to excessive concentration of investees, high-risk or highly leveraged transactions, derivative transactions, fluctuations in the market value of short-term financial investments, or management risks relating to the operations and governance of long-term investees.	
	1.4 Regulatory Compliance Risk	1.4.1 Compliance: Risks arising from failure to comply with applicable requirements, including but not limited to labor laws, the Company Act and securities regulations, import and export controls, industry codes of conduct, and anti-corruption requirements. 1.4.2 Legal: Risks arising from failure to comply with legal requirements and legal risks that may infringe the Company's rights and interests.	

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Aspect	Risk Type	Risk Description	Risk Control Measures
1. Economic (including Corporate Governance)	1.5 Information Security Risk	1.5.1 Risks arising from natural, human, or technological factors that threaten the confidentiality, integrity, or availability of the Company's information assets.	- Since 2024, the Company has engaged SGS, an internationally recognized certification body, to conduct ISO 27001 certification audits. The Internal Audit Office also conducts at least one information security audit each year. - Professional information security consultants are engaged to conduct vulnerability scans of servers, identify and remediate potential risks, and strengthen defenses against cyberattacks. - The Company regularly provides education and training and communicates current information security knowledge. Social engineering drills are conducted annually to strengthen information security education, improve employee awareness, and protect data security.
2.Environmental	2.1 Environmental Risk	2.1.1 Risks relating to GHG emissions management, carbon credit management, energy management, and other matters addressing climate change and natural disasters, as well as risks relating to compliance with international and local environmental requirements governing air emissions, wastewater, waste, toxic substances, noise, and environmental impact assessments.	- Environmental impacts of carbon emissions from operations: - Conduct GHG inventories and product carbon footprint assessments to analyze potential climate-related threats, identify possible opportunities and response measures, and describe the responses. - Hold site technical exchange sessions during regular Group meetings and use good practices from individual sites to continue promoting energy conservation and GHG emissions reduction, occupational safety and environmental protection, and preventive equipment maintenance. - Continue monitoring changes in energy- and carbon-management policies and regulations and actively participate in consultation meetings and public hearings concerning new or amended requirements. - Environmental pollution from operations: - Conduct Group safety and environmental audits to review legal compliance in occupational safety, environmental protection, and fire safety and implement corrective improvements. - Implement annual safety and environmental education and training plans to enhance the skills of environmental personnel at each site and their knowledge of current safety and environmental regulations. - Continue monitoring changes in domestic and international environmental regulations and actively participate through industry associations in consultation meetings and public hearings concerning new or amended environmental requirements. - Climate-related risks and opportunities: EMC has adopted the TCFD framework and initially conducts climate-related risk and opportunity analysis primarily for its Taiwan Operations. Physical risks include natural disasters and abnormal changes in temperature and atmospheric pressure; transition risks include increased carbon costs associated with greenhouse gas emissions; and opportunities include development of sustainable products, such as halogen-free laminates, and improvements in resource efficiency.
3. Social	3.1 Workplace Health and Safety Risk 3.2 Human Resources Risk	3.1.1 Operations: Risks to the Company arising from occupational safety, health and hygiene, chemical substance management, safety protection and emergency response, and other improper or erroneous human management or operations. 3.1.2 Work environment: Risks arising from matters relating to safe working environments for employees or contractors. 3.2.1 Risks arising from human rights matters involving employees or suppliers, including but not limited to labor-management relations, child labor, and forced or compulsory labor, as well as talent development and management matters such as talent recruitment and retention and talent development mechanisms.	- Comply with applicable legal requirements and establish operating procedures. - The Occupational Health and Safety Committee regularly reviews compliance with environmental and occupational safety and health laws and regulations. - Conduct regular workforce reviews and audits. - Plan and implement employee education, training, and development programs. - Design competitive compensation and employee benefit measures. - Maintain comprehensive training and local talent development programs.

2.4 Information Security Management

Based on the three information security management principles of confidentiality, integrity, and availability, EMC established the Information Security Management Policy. The Company provides an information environment that supports the continuous operation of the Group's overall business and has established management systems and standard procedures to comply with applicable legal requirements, prevent threats from improper use, disclosure, alteration, theft, destruction, and other information security incidents, and reduce potential harm.

EMC introduced the ISO 27001 information security management system in 2024 and obtained an ISO 27001 certificate valid from December 8, 2024, to December 8, 2027. The ISO 27001 information security management system supports compliance with customer information security management requirements, strengthens incident response capabilities, and protects the assets of the Company and its customers.

EMC formally joined the TWCERT cybersecurity alliance on March 10, 2022. Early warnings of potential attacks and threat detection provided through the alliance support advance prevention and response, while strengthening intelligence sharing with domestic and international cybersecurity organizations, improving response measures, and reducing cybersecurity risks.

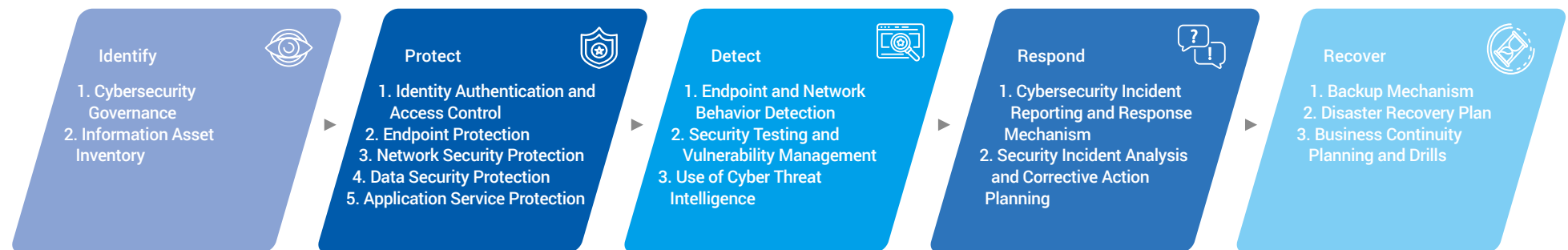
EMC evaluates its current cybersecurity defenses and objectives with reference to the U.S. National Institute of Standards and Technology (NIST) and uses the Cybersecurity Framework (CSF) in planning information security policies to reduce security risks to critical operating infrastructure.



ISO 27001:2022 Certificate

2.4.1 Information Security Management Framework

To protect the Company's and customers' confidential business information, the Company reviews and strengthens management measures for information exchanged with customers and implements its information security management system across the five functions of Identify, Protect, Detect, Respond, and Recover.



2.4.2 Information Security Management Mechanisms

To protect the Company's and customers' confidential business information, data are classified and managed by level, information exchanged with customers is reviewed and protected, and access permissions for networks, computers, and personnel are controlled. EMC has established the following three principal information security management objectives:

1. Information Equipment Security Management

The Company regularly inventories information assets, has established an architecture that prevents corporate data from being stored on endpoint devices, implements file access controls, monitors system event management system (Security Information and Event Management, SIEM) logs, uses multi-factor authentication (MFA) to strengthen authentication, and applies data security protection measures. A backup restoration drill is conducted annually to ensure rapid recovery after an incident or disaster, reduce potential risks, and minimize losses. Four disaster recovery drills were conducted in 2025 at the Taiwan Operations, Kunshan Site, Zhongshan Site, and Huangshi Site, including verification of cross-site switching of critical equipment and services and restoration of backup data. A drill is planned for the Penang Plant in Q4 2026.

2. Network and Anti-Malware Management

To prevent cyberattacks and respond to malicious intrusions, the Company has deployed next-generation firewalls, intrusion prevention systems, advanced threat protection systems, advanced endpoint detection and protection, network security monitoring for industrial control environments and production line systems, and host-based deep defense systems to block attacks exploiting zero-day vulnerabilities. External threat intelligence is continuously obtained and combined with existing security systems to identify, automatically detect, and block malicious external attacks. System vulnerability scanning tools are used monthly and identified vulnerabilities are remediated. A cyber risk management system is used to continually assess the Company's network security risks. External information security professionals are also engaged regularly to conduct penetration testing and other security enhancement activities to comprehensively identify blind spots, establish a secure operating environment, and support sustainable operations.

3. Employee Information Security Education and Training

In addition to information security orientation for all new employees, the Company provides information security communications and training from time to time to strengthen employees' awareness of customer privacy and confidential information and reinforce the importance of information security.

2.4.3 Cybersecurity Incident Reporting Process and Incidents GRI 418-1

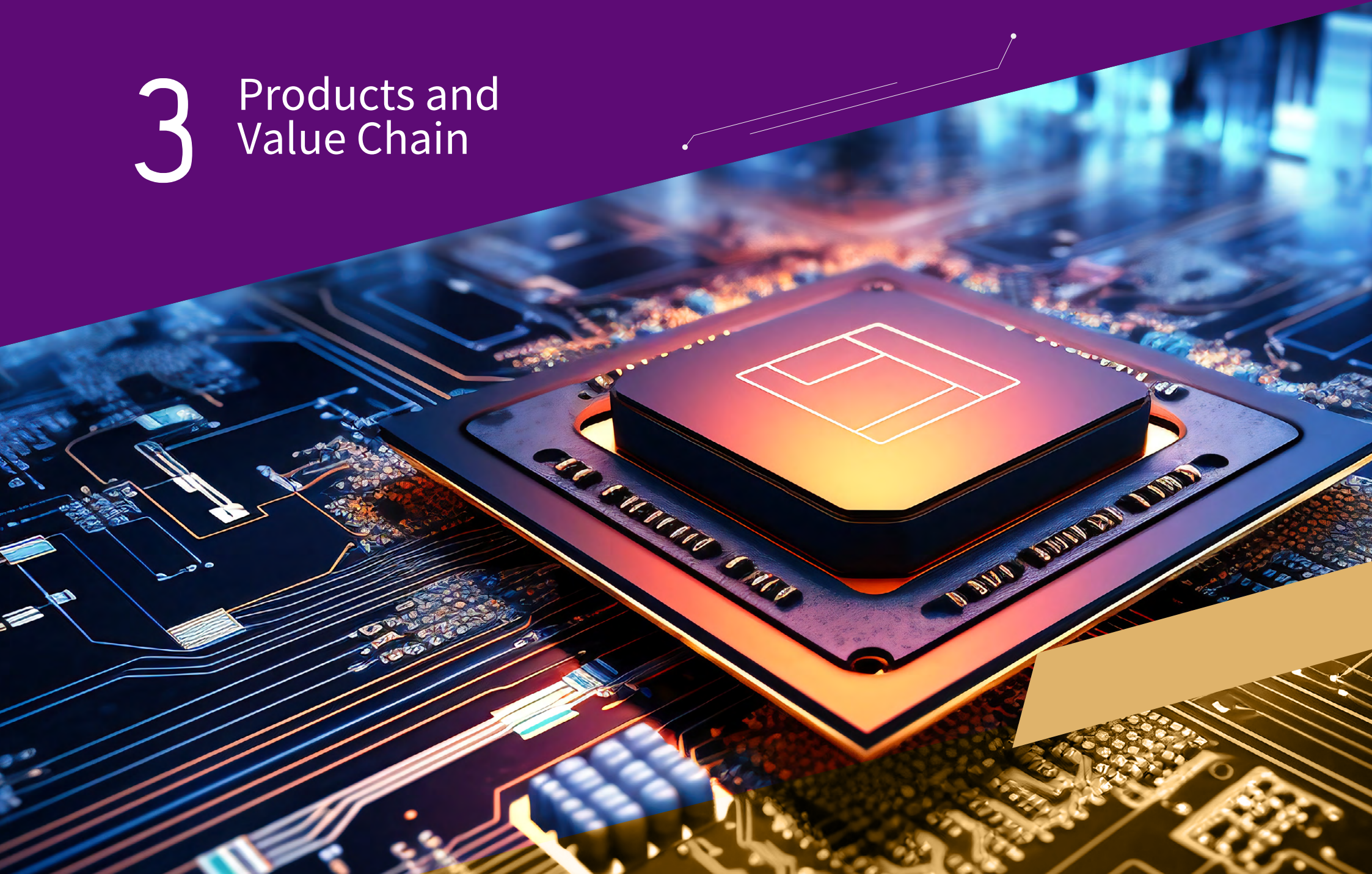
When an information security incident occurs, employees shall report it to the chief information officer in accordance with the Reporting Procedures for Information Security Incidents and Related Matters. The responsible unit determines, categorizes, and assigns a severity level to the incident, immediately implements corresponding controls, and resolves the incident within the shortest possible period. From 2023 through 2025, EMC had no violations of information security laws or regulations, no information security incidents, and no grievances from external parties or competent authorities.

Information Security Incident Management for the Most Recent Four Years	2022	2023	2024	2025
Total Information Security Violations	0	0	0	0
Total Hacking Incidents	0	0	0	0
Total Customers Affected by Information Security Incidents	0	0	0	0
Total Fines Relating to Information Security/ Cybersecurity Violations	0	0	0	0
Substantiated Complaints from External Parties/ Competent Authorities	0	0	0	0

2.4.4 Specific Management Measures

The Company implements physical and environmental security, network and computer security, system access controls, continuous system operation, and information security communications, education, and training in accordance with operating requirements. The Internal Audit Office is the supervisory unit for information security oversight and monitors internal implementation. If deficiencies are identified during regular audits, the responsible unit proposes improvement plans and specific actions, and the effectiveness of improvements is tracked regularly to reduce internal information security risks. To strengthen information security risk management, annual continual improvement items were reported to the Board of Directors on December 23, 2025. On April 29, 2026, the Board appointed the person responsible for coordinating information security policy implementation to concurrently serve as Chief Information Security Officer and established a dedicated information security unit comprising one information security manager and two information security personnel. Meetings are held monthly to review information security policies and implementation details.

3 Products and Value Chain



Material Topic

Sustainable Products (including product R&D and the use of environmentally friendly materials in production) and Product Safety and Quality

GRI Topic Standard Disclosures

416-1/417-1/417-2

Policy Commitment

Adhere to environmentally responsible operations and comprehensively develop environmentally friendly materials to meet future global market demand.

	Hazardous Substance Management and Testing Mechanisms	Quality Issue Feedback and Process Improvement	Low-Carbon Innovation and Circular Economy Initiatives
Management Actions	To prevent products from causing negative impacts on the environment and human health, EMC applies both management-system oversight and source control. • Management systems and certifications: The Company established a Hazardous Substance Management Committee and strictly follows international quality and hazardous substance management systems, including ISO 9001, IATF 16949, AS 9100, and QC 080000. • Precise testing: The Company established the Hazardous Substance Management Procedures and introduced X-ray fluorescence hazardous substance analyzers to perform non-destructive testing of hazardous substance content in raw materials, work-in-process, and finished products, ensuring compliance with RoHS, REACH, and the IEC 61249-2-21 halogen-free standard. • Supply chain prevention mechanisms: Suppliers are required to sign an Environmental Assurance Statement (Declaration of Non-use), and risks are controlled through the Supplier Management Procedures and RBA requirements. All 12 new suppliers added in 2025 passed environmental management and corporate social responsibility assessments.	Establish transparent feedback and corrective mechanisms to address actual or potential quality issues: • Customer grievances and issue handling: Semiannual customer satisfaction surveys and business communication channels are used to understand market feedback and implement corrective mechanisms for nonconformities. • Process waste reduction: New process methods are used to reduce solvent use and waste resin generated during production, thereby reducing the environmental burden of waste. • Independent third-party testing: Raw materials and shipped finished products are regularly submitted to third-party institutions for annual testing to ensure 100% compliance with laws and regulations. Remedial and adjustment measures can be taken immediately if any nonconformity is identified.	Use innovative R&D and circular economy practices to maximize the sustainability value of products. • Low-Carbon formulation design: Bio-based epoxy resins are introduced into formulations to replace petrochemical-based materials, reducing emissions by approximately 50 tCO₂e per year. The feasibility of recycled fillers is also being verified. • Circular economy practices: The Company works with suppliers to provide copper foil made from 100% recycled copper, maximizing resource efficiency. • Glass-cloth-free product development: Through new products such as build-up films, the Company targets an annual reduction of 6 million to 11 million m² in glass fiber cloth use, thereby reducing product carbon footprints. • Niche products: Halogen-free eco-friendly materials are extended to 5G, network infrastructure, and automotive applications to maintain the Company's leading position in the global market for halogen-free eco-friendly materials.
Sustainability Indicator	2025 Evaluation Mechanisms and Performance		Medium- and Long-Term Targets
Market Share of Halogen-Free Materials	The Company's principal sales markets in 2025 were Taiwan and Mainland China, while Korea was the primary export market. The target is to increase the proportion of high-end products, including Hi-Tg, Br-Free, and Low CTE products, to more than 65%. According to industry analysis published by Prismark in 2026, EMC's 2025 global CCL market share was approximately 16.2%. Based on overall industry information, EMC had become the world's largest CCL manufacturer, while its global halogen-free CCL market share reached 35.7%.		Continue increasing market share through 2035, with a target market share of 40% for halogen-free/green materials based on Prismark data, maintaining a leading position.
Development of Low-Carbon Raw Materials	Using 25% bio-based epoxy resin to replace petrochemical-based epoxy resin in a low-carbon formulation can reduce emissions by 50 tCO ₂ e per year.		Gradually increase the proportion of bio-based/environmentally friendly raw materials in EMC products to 50% by 2035.
Stakeholder Engagement			

EMC regards R&D resilience and customer feedback as dual drivers of sustainable transformation. Through an independent R&D strategy, the Company develops low-carbon materials and implements product life-cycle responsibility at the source by introducing bio-based resins and developing glass-cloth-free products. This R&D capability is linked with stakeholder engagement mechanisms. Semiannual customer satisfaction surveys with a 100% response rate convert market performance expectations for advanced AI server, 5G, and networking infrastructure materials into verification indicators for technological innovation and improvement. This balanced approach combining technological leadership and customer orientation enables innovative products to address market needs. It maintained stable satisfaction above 76% despite substantially higher orders in 2025 and ensured that all products complied with international environmental regulations, supporting the Company's competitive position in sustainable products.

Material Topic

Supply Chain Management

GRI Topic Standard Disclosures

2-6/204-1/308-1/403-7/414-1

Policy Commitment

1. Major raw material suppliers, excluding traders and agents, are required to sign the Supplier Social Responsibility Commitment Statement, under which suppliers must comply with labor laws and ethical requirements. Suppliers are also required to sign the Conflict-Free Metals Declaration to strengthen implementation of social responsibility and ensure that supplied products are conflict-free.
2. Manage the supply chain through assessment, evaluation, and audit systems to reduce the risk of supply disruption.

	Supplier Qualification Review and Responsible Procurement Management	Supply Chain Issue Response and Tiered Improvement Guidance	Local Procurement and Collaborative Circular Economy Development				
Management Actions	EMC uses rigorous qualification mechanisms and risk assessments to prevent potential indirect impacts from the supply chain. • Comprehensive supplier audits: The Supplier Management Procedures was established with reference to Responsible Business Alliance (RBA) requirements. Audits of major raw material suppliers cover 11 areas: quality, resource management, design and development, procurement, production control, monitoring and measurement, performance evaluation and improvement, business management, corporate social responsibility, hazardous substance management, and environmental, health and safety management systems. • 100% assessment of new suppliers: A total of 12 new suppliers were added in 2025, all of which passed assessments of environmental management and corporate social responsibility requirements under internal procedures. • Responsible procurement compliance: Suppliers are required to sign the Supplier Social Responsibility Commitment Statement and Conflict-Free Metals Declaration, and incoming inspection is rigorously implemented to prevent hazardous substances from entering production lines.	When operational issues or impacts occur in the supply chain, the Company implements immediate allocation and improvement measures. • Dynamic supply allocation: In response to continued growth in demand for advanced materials in 2025, comprehensive supply planning and scheduling enabled the Company to meet customer demand and reduce the risk of supply disruption. • Tiered management and time-bound improvement: Suppliers are classified according to evaluation results. Improvement measures and progress tracking are applied to underperforming suppliers to help strengthen their sustainability management capabilities.	Enhance the environmental and economic value of the supply chain through local procurement and technology development. • Local procurement strategy: Local raw materials are prioritized to reduce product carbon footprints. Local procurement of copper foil and glass fiber cloth at the Taiwan Operations has reached 85%, while the Mainland China Operations in Kunshan, Huangshi, and Zhongshan maintain 50% local supply of copper foil and glass fiber cloth. • Local alternatives: For advanced chemicals with higher technical barriers, the Company is actively developing Mainland China-sourced alternatives to gradually reduce reliance on raw materials imported over long distances. • Collaborative circular economy development: Copper foil suppliers are required to provide products made using 100% recycled copper to maximize resource efficiency.				
	Sustainability Indicator		2025 Evaluation Mechanisms and Performance		Medium- and Long-Term Targets		
	Local Procurement Percentage by Purchase Amount for Copper Foil, the Principal Raw Material		Taiwan Operations ≥ 93% Kunshan Site ≥ 61% Zhongshan Site ≥ 53%	Huangshi Site ≥ 60% Penang Plant ≥ 36%	Taiwan Operations 100% Kunshan Site ≥ 70% Zhongshan Site ≥ 70%	Huangshi Site ≥ 70% Penang Plant ≥ 40%	
	Percentage of Recycled Copper in Copper Foil		Taiwan Operations: 100% Kunshan Site: 100% Zhongshan Site: 100%	Huangshi Site: 100% Penang Plant: 100%	Taiwan Operations: 100% Kunshan Site: 100% Zhongshan Site: 100%	Huangshi Site: 100% Penang Plant: 100%	
New Suppliers Evaluated under the New Supplier Assessment Process (covering environmental management and social responsibility requirements)		Across EMC's five major production sites, 12 new suppliers were added in 2025. All new suppliers were evaluated in accordance with the new supplier assessment process.		All new suppliers are evaluated in accordance with the new supplier assessment process.			
Stakeholder Engagement							

Through engagement with suppliers, EMC jointly manages indirect environmental and social impacts. On the supply side, the Company established the Supplier Management Procedures with reference to RBA Code of Conduct and reviews and evaluates major raw material suppliers across 11 areas, including corporate social responsibility, labor and human rights, and environmental, health and safety management. All 12 new suppliers added in 2025 passed sustainability evaluations. The Company also engages suppliers to promote circular economy practices, implement the use of 100% recycled copper, and increase local procurement to reduce logistics-related carbon footprints.

3.1 Sustainable Product Design

3.1.1 Product Quality and Safety GRI 416-1/GRI 417-1/GRI 417-2

As a global leader in CCL, EMC is committed to providing high-quality products and regards product quality as part of its corporate vision. The Company strictly follows international quality management standards. Its quality management systems have obtained ISO 9001, IATF 16949, AS9100, and QC 080000 certification and are continually improved through internal monitoring and improvement mechanisms.

The Company's Quality and Hazardous Substance Compliance Management Policy is guided by "enhancing hazardous substance management and continuously pursuing quality improvement." From raw material selection and product design through manufacturing and final delivery, products undergo rigorous quality and hazardous substance compliance testing. Accessible customer feedback and grievance channels have also been established, integrating customer rights and product health and safety management into routine operating processes to ensure that products and services comply with quality and safety requirements.

To reduce environmental impacts, EMC actively promotes environmentally friendly materials. The Company established the Hazardous Substance Management Committee in 2007. The head of the Manufacturing Department serves as chairperson and convenes core members to review and confirm customer hazardous substance requirements, assess feasibility, formulate hazardous substance control standards, and implement management requirements and policies in subordinate units. Through implementation by the entire team, the Company achieved the key indicator of zero customer grievances relating to hazardous substances in 2025.

EMC also values customer needs and feedback and continually pursues innovation and improvement in product design and manufacturing. Advanced technologies and forward-looking methods are used in product R&D to maintain leading product functionality and performance. Quality control and management mechanisms are rigorously implemented at every stage of product development to ensure that each R&D design complies with international requirements.

In accordance with its internal Hazardous Substance Management Procedures, the Company requires all suppliers to sign an Environmental Assurance Statement (Declaration of Non-use), provides corresponding quality commitment letters to customers, and regularly commissions independent third parties to conduct annual qualitative and quantitative product testing. In 2025, 100% of EMC products complied with RoHS and REACH SVHC requirements. No operation violated laws or regulations relating to product health and safety or disclosure of product specification information during the year, and there were no customer lawsuits, disputes, or grievances involving customer health and safety. Through rigorous source control and quality commitments, the Company ensures that materials leaving its facilities comply with laws, regulations, and customer requirements and helps customers reduce operating risks, supporting the safety of their end products for consumers when entering international markets. The Company will continue to apply its sustainable operations philosophy, prioritize environmentally friendly materials in product development, and support environmental protection and customer health while improving product quality.



ISO 9001: 2015 Certificate



IATF 16949: 2016 Certificate



AS 9100 Certificate

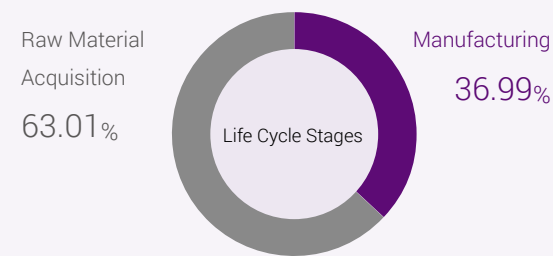


QC 080000 Certificate

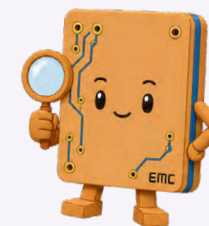
3.1.2 Sustainable Products

Product Carbon Footprint

As environmental impacts from global warming and climate change become increasingly severe, EMC also considers the environmental impacts of product life cycles. In 2022, the Company began an ISO 14067 product carbon footprint study of the EM-390 series of CCL and determined that more than 60% of carbon emissions arose during the raw material stage.



Life Cycle Stages	Emissions per Unit (kgCO ₂ e)	Percentage
Raw Material Acquisition	11.263	63.01%
Manufacturing	6.613	36.99%
Total	17.876	100%



Hazardous Substance Management

The scope of the Company's Hazardous Substance Management Procedures covers international environmental regulations and industry standards, including the EU Restriction of Hazardous Substances Directive (EU RoHS Directive), the EU Regulation on the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), and the IEC 61249-2-21 halogen-free standard. In response to global trends in the control of emerging hazardous substances, the Company applies its core R&D capabilities to environmentally friendly product designs that are free of per- and polyfluoroalkyl substances (PFAS-free), helping customers meet stringent international requirements for sustainable products.

To ensure that product quality complies with applicable green and environmental requirements, the Company established incoming inspection procedures and deployed X-ray fluorescence hazardous substance analyzers to conduct non-destructive testing of hazardous substance content in raw materials, packaging materials and consumables, work-in-process, and shipped finished products. Suppliers are also prohibited from using or including prohibited substances in production and products and must sign an Environmental Assurance Statement (Declaration of Non-use), ensuring compliance with RoHS, REACH, and other applicable environmental requirements.

As demand for sustainable products continues to grow, applications such as HDI boards, multilayer boards, IC substrates, and rigid-flex boards used in mobile phones, consumer electronics, and other portable products have a relatively high need for environmentally friendly materials. High-performance environmentally friendly materials have strong growth potential and will be an important focus of future PCB product development. Each year, the Company regularly commissions independent third parties to test the substances in raw materials, packaging materials and consumables, work-in-process manufactured at its facilities, and shipped finished products, ensuring that 100% of products manufactured by EMC comply with regulatory requirements. Product testing in 2025 met RoHS and REACH SVHC requirements.

Halogen-Free Control Standards

In response to growing global environmental awareness, implementation of the EU RoHS requirements, and an increasingly competitive industry environment, EMC has developed into the world's largest supplier of halogen-free eco-friendly materials for HDI PCBs. The Company is extending its halogen-free environmentally friendly material product lines to 5G, network infrastructure, and automotive applications and continues to expand key niche products at each site to increase product added value and develop markets for high-value-added products. Product development results are also presented on the Company's website to provide customers with current product information.

High-Performance, Low-Pollution New Sustainable Products

EMC continues to develop glass-cloth-free build-up materials. In addition to resin-coated copper foil, build-up films are a current R&D focus, with the principal objective of gradually reducing glass fabric use. The Company maintains its halogen-free environmentally friendly material policy and has introduced new manufacturing methods to reduce solvent use and waste resin generated during production, substantially reducing production waste. Based on market trends and demand estimates, monthly market demand for glass-cloth-free products in 2025 is expected to range from 500,000 m² to 900,000 m², equivalent to approximately 6 million m² to 11 million m² per year. This would enable an equivalent annual reduction of approximately 6 million m² to 11 million m² in glass fabric consumption. For example, the insulation layer thickness of server boards ranges from 50 μm to 510 μm, and glass fabric accounts for 23% to 47% of materials used in conventional processes. At the same thickness, the Company's resin-coated copper and build-up film products require no glass fabric. This material innovation is expected to reduce product carbon footprints and energy consumption in the supply chain, reflecting the value of green and low-carbon products.

Development of Low-Carbon Raw Materials

In addition to energy conservation and renewable energy consumption, low-carbon formulation design to reduce product carbon footprints is a future trend in CCL product development. Polymer resins and functional fillers are key materials in CCL formulations. Selecting low-carbon resins and recycled fillers is an effective approach to reducing product carbon footprints. For low-carbon resins, several bio-based epoxy resins are used in formulation design to replace petroleum-based epoxy resins and develop lower-carbon formulations. The gradual introduction of bio-based epoxy resins into low-carbon formulations can reduce emissions by 50 tCO₂e per year. Recycled fillers have also been introduced in laboratory formulation verification, and test results met product specification requirements, providing the potential to further reduce product carbon footprints.

Percentage of Recycled Copper in Copper Foil

Rapid global economic development has accelerated consumption of the planet's limited resources. Sustainable resource use and development have therefore become an international consensus, and the circular economy has become an important topic in socioeconomic development. For copper foil, an important raw material used by EMC, suppliers can provide material made from 100% recycled copper, maximizing resource efficiency and supporting the development of a circular economy.

	Taiwan Operations			Kunshan Site			Zhongshan Site			Huangshi Site			Penang Plant
Year	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2025
Percentage of Recycled Copper in Copper Foil (Weighted Total Percentage)	100%	100%	100%	87%	100%	100%	97%	100%	100%	90%	100%	100%	100%

Note: Supplier percentages at each operation are weighted by delivery amount.

3.2 Sustainable Supply Chain Management

3.2.1 Supply Chain Management Policy

EMC considers that corporate sustainability management should not be limited to the Company itself and should also appropriately manage potential indirect environmental and social impacts from the supply chain. To communicate its supply chain management requirements and extend its core values through the supply chain, the Company has long maintained comprehensive supplier management procedures. In addition to meeting quality specifications, suppliers are required to observe generally accepted ethical standards and principles of honesty and good faith and comply with environmental requirements applicable to products and operations, thereby fulfilling corporate social responsibility. Accordingly, routine procurement considers not only cost and quality but also supplier performance in labor rights, environmental protection, and Occupational Health and Safety management as evaluation and audit criteria. Improvement measures are formulated based on assessment results to support performance evaluation and continual improvement, strengthen supply chain sustainability management, reduce operating risks, and build sustainable, long-term partnerships. Demand for advanced materials continued to increase in 2025, and appropriate supply planning, allocation, and supplier cooperation enabled the Company to fully meet customer demand.

3.2.2 Implementation of Local Procurement Principles GRI 2-6/GRI 204-1

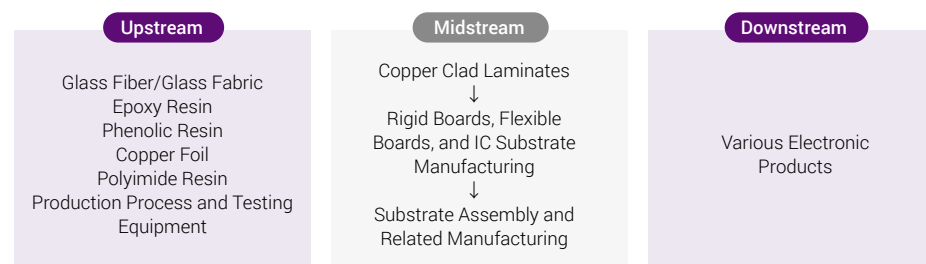
As EMC's flagship product, copper clad laminate (CCL) occupies a midstream position in the PCB value chain, serving as a vital bridge connecting upstream raw materials with downstream applications. As a global leader in halogen-free eco-friendly materials, the Company concentrated its sales primarily in Taiwan and Mainland China in 2025, with South Korea as its main export destination. To fulfill our sustainability commitment to customers, we place technology upgrades at our core, aiming to increase the share of high-end products (such as Hi-Tg, Br-Free, and Low CTE) to over 65%.

Position in the Industry Chain and Supply Chain Structure

The Company's principal product, CCL, is positioned in the midstream segment of the PCB industry chain and serves as a core link between upstream raw materials and downstream end applications. In its upstream supply chain relationships, EMC is a major customer of suppliers of core raw materials, including glass fiber, glass fiber cloth, copper foil, and specialty chemicals such as epoxy resin, phenolic resin, and polyimide resin. The Company also relies on production process and testing equipment supplied by upstream manufacturers to maintain precise technical specifications and stable product quality.

Downstream, EMC supplies finished CCL to manufacturers of rigid boards, flexible boards, and IC substrates. These manufacturers process circuits on the substrates and then proceed to board assembly and related manufacturing stages. The processed circuit components are ultimately delivered to various electronic product suppliers for broad use in consumer electronics, communications, automotive, and other end markets. The Company's products form the fundamental structure that enables downstream circuit boards to function and provide key performance parameters for circuit design in the downstream supply chain.

EMC serves as a key material integrator in the industry chain, converting diverse upstream raw materials into composite substrates with electrical conductivity, heat resistance, and signal transmission functionality. As CCL is a core PCB component, the Company's products directly affect the competitiveness of downstream high-end electronic products and support technological advancement throughout the PCB industry chain. The industry chain is shown below:



Local Procurement Practices and Performance

The principal raw materials used in the Company's products are copper foil, glass fabric, and chemicals, collectively referred to as the three major raw materials. To reduce carbon footprints, the Company uses local raw materials wherever possible. At the Taiwan Operations, a relatively high proportion of copper foil and glass fabric is procured locally rather than imported. The proportion for chemicals is lower because the chemicals currently used are high-end products and the underlying technologies remain with suppliers, making local sources unavailable in the short term. Mainland China-sourced alternatives are now under development. The local supply percentages for each operation are shown below:

Three Major Raw Materials	Percentage Supplied by Local ¹ Suppliers in 2025 (Based on expenditure)				
	Taiwan Operations	Kunshan Site	Zhongshan Site	Huangshi Site	Penang Plant ²
Copper Foil	92%	48%	53%	51%	67%
Glass Fabric	94%	51%	59%	73%	0%
Chemicals	53%	61%	62%	61%	0%

Notes: 1. "Local" is defined by country/region.

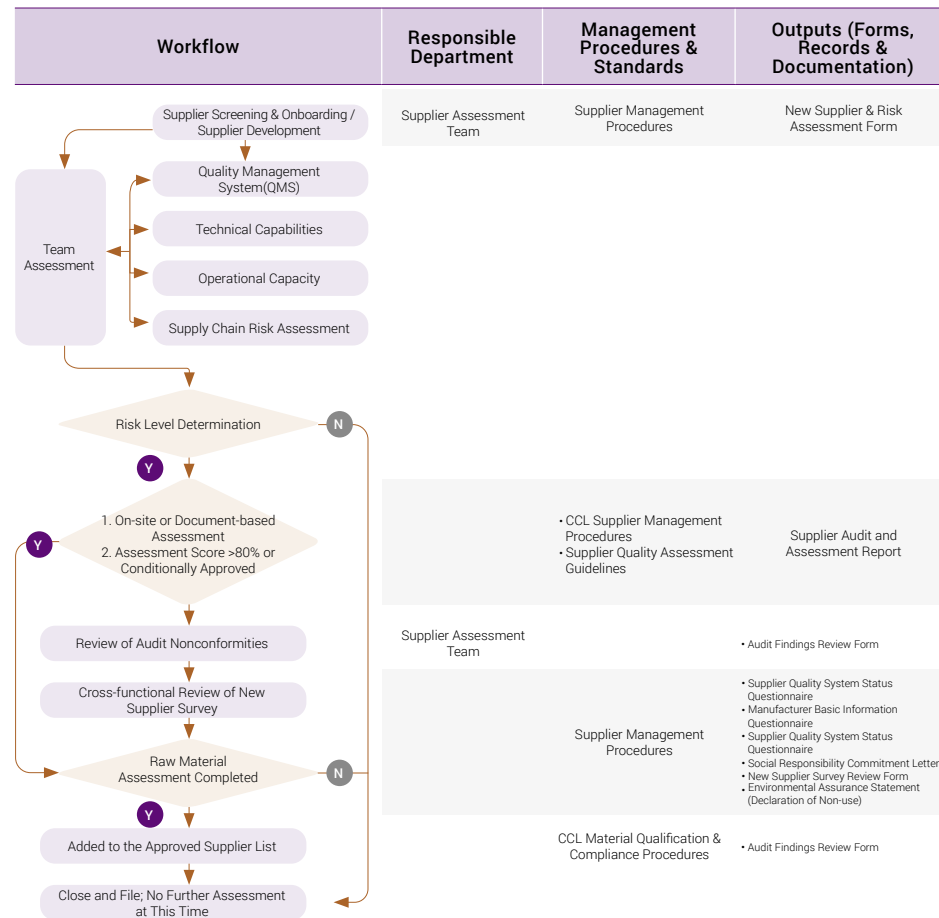
2. Penang is a newly established operation. As the PCB industry ecosystem in Malaysia is not yet complete, upstream raw materials are primarily imported.

During the 2025 reporting period, EMC maintained the same operating model as the previous year in terms of industry positioning, product and service categories, supply chain structure, and principal sales markets, with no significant changes. There were also no material adjustments or structural changes in the organization's upstream and downstream value chain structure or principal business relationships.

3.2.3 Supplier Management Process GRI 308-1/GRI 403-7/GRI 414-1

The Company established a supplier management process to ensure that raw materials supplied meet its quality specifications, RoHS, Hazardous Substance Free (HSF), applicable legal, and customer requirements, thereby enhancing productivity and competitiveness.

With reference to the Responsible Business Alliance (RBA) and applicable international requirements, the Company incorporated existing supplier assessment and audit content into the Supplier Management Procedures. Major raw material suppliers are reviewed, assessed, and audited to control risks and support sustainable management. Environmental, labor, human rights, and social assessments are incorporated into supplier reviews, evaluations, and audits to select appropriate suppliers and fulfill management responsibilities.



New Supplier Assessment

- Supplier Assessment and Audit Team:** The team is composed of representatives from relevant units. Auditors must be qualified, and the evaluation must be completed before a formal order is placed.
- Supplier Audit Content:** When a new supplier is evaluated, Procurement department shall submit the following six categories of information for review. The new supplier approval process is completed only after countersignature by relevant units, after which the supplier is entered in the Approved Supplier List. The review covers the supplier's operating conditions, financial stability, business continuity planning, and other matters to reduce procurement risks.

- 1 New Supplier Development Risk Assessment Form
- 2 Supplier Quality System Status Survey Form
- 3 Manufacturer Profile Survey Form
- 4 Agent and Trader Profile Survey Form
- 5 Supplier Social Responsibility Commitment Statement
- 6 Supplier Audit and Assessment Report covering 11 audit areas: quality system, resource management, design and development, procurement, production control, monitoring and measurement, performance assessment and continual improvement, operations and management, corporate social responsibility, hazardous substance management, and environmental, health and safety management systems.

- Rating mechanism:** Across the Company's five major production sites, 12 new suppliers were added in 2025. All new suppliers were evaluated under the new supplier assessment process, including environmental management and corporate social responsibility requirements.

Rating	Description	2025 New Supplier Assessment Results									
		Taiwan Operations		Kunshan Site		Zhongshan Site		Huangshi Site		Penang Plant	
		Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage
Approved Score: 80%–100%	The supplier is eligible for cooperation.	3	100%	4	100%	4	100%	1	100%	0	0%
Conditional Approval Score: 70%–79%	Cooperation is permitted, but the supplier is required to improve and undergo another audit within six months. If the score remains below 80%, cooperation will be suspended.	0	0%	0	0%	0	0%	0	0%	0	0%
Not Approved Overall score below 70% or score below 70% for any individual item	Cooperation is suspended.	0	0%	0	0%	0	0%	0	0%	0	0%

I Qualified Supplier Evaluation (Existing Suppliers)

EMC regularly evaluates approved suppliers. Evaluation items include:

• Monthly Evaluation Items

Quality Assurance Department



Scores for incoming material quality, process quality, customer-side quality, VCAR responses, recurrence of nonconformities, information provision, and other items.

Procurement Department



Evaluation of price satisfaction, delivery schedule control, service/cooperation, future potential, and other items, together with compilation of total scores and ratings.

To ensure stable supply chain quality and sustainable performance capabilities, the Quality Assurance and Procurement units conduct monthly supplier evaluations. Suppliers are classified into four management ratings according to their scores, and corresponding procurement adjustments and guidance measures are applied.

Cooperation with high-performing Grade A suppliers (90.01 points or above) is deepened by expanding the areas and scope of cooperation and materially increasing procurement share. Grade B suppliers (75.01 to 90.00 points) that meet standards maintain normal procurement volumes. Procurement from Grade C suppliers (60.01 to 75.00 points) that do not meet expectations is reduced and guidance is provided, provided that customer demand and internal supply are not affected. If a supplier is rated Grade C for two consecutive months, the Company convenes a supplier meeting for a special review and provides guidance for improvements to be made within a specified time limit. If a supplier is rated Grade C for three consecutive months, it is directly downgraded to Grade D management. Underperforming Grade D suppliers (60.00 points or below) receive a disqualification warning and are required to complete corrective actions within a specified period. If a re-evaluation after the improvement period remains below 60 points, the supplier is formally removed from the Approved Supplier List, implementing a dynamic supply chain governance mechanism that removes underperforming suppliers and retains qualified suppliers.

Rating		Description	2025 Existing Supplier Evaluation Results				
			Taiwan Operations	Kunshan Site	Zhongshan Site	Huangshi Site	Penang Plant
Grade A	Outstanding: 90.01 or above	Expand the areas and scope of cooperation.	623 evaluations	824 evaluations	903 evaluations	820 evaluations	366 evaluations
Grade B	Good: 75.01–90.00	Maintain normal procurement volume.	99 evaluations	118 evaluations	99 evaluations	109 evaluations	16 evaluations
Grade C	Improvement Guidance: 60.01–75.00	Reduce procurement without affecting customer demand or internal supply.	8 evaluations	2 evaluations	1 evaluation	1 evaluation	1 evaluation
Grade D	Restricted: 0.00–60.00	Revoke approved supplier status if improvement is not completed within the specified time limit.	0 evaluations	0 evaluations	0 evaluations	0 evaluations	0 evaluations

Note: Suppliers rated Grade C for two consecutive months are subject to reduced procurement and are required to visit the Company for review and improvement.

• Annual Audit Items

In addition, the evaluation team conducts an annual evaluation of major approved suppliers. The evaluation team comprises representatives from Quality Assurance, Production, Technology, Materials R&D, and Procurement, with other units included as needed. If the overall score or any individual item score is below 70%, cooperation with the supplier will be temporarily suspended. Audits are conducted using the 11 areas covered by the Supplier Audit and Assessment Report. Among suppliers audited in 2025, none were disqualified due to performance in corporate social responsibility or environmental, health and safety management system.

Annual Audit Results	Taiwan Operations	Kunshan Site	Zhongshan Site	Huangshi Site	Penang Plant	Total
Approved	16	8	8	6	2	40
Not Approved	0	0	0	0	0	0

Supplier Sustainability and Integrity Standards

• Supplier Social Responsibility Commitment Statement

Major raw material suppliers, excluding traders and agents, are required to sign the Supplier Social Responsibility Commitment Statement, under which suppliers must comply with labor laws and ethical requirements. Suppliers are also required to sign the Conflict-Free Metals Declaration to strengthen implementation of social responsibility and ensure that supplied products are conflict-free.

Number of Suppliers Signing the Supplier Social Responsibility Commitment Statement and 2025 Completion Status									
Taiwan Operations		Kunshan Site		Zhongshan Site		Huangshi Site		Penang Plant	
Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage
62	100%	47	100%	57	100%	50	100%	36	50%

Note: Raw material suppliers for Taiwan Operations exclude trading companies and agents; raw material suppliers for Mainland China and Malaysia include trading companies and agents.

• Supplier Integrity Commitment Letter

In response to RBA Code of Conduct ethics requirements and to prevent suppliers from obtaining improper gains that could harm the Company and investors, suppliers were required to sign a Supplier Integrity Commitment Letter in 2025.

Number of Suppliers Signing the Supplier Integrity Commitment Letter and 2025 Completion Status (Raw Material Suppliers)									
Taiwan Operations		Kunshan Site		Zhongshan Site		Huangshi Site		Penang Plant	
Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage
58	94%	108	100%	119	100%	97	100%	70	97%

Note: The scope covers raw material manufacturers and other suppliers across all operations.

• Responsible Sourcing of Minerals (Conflict Minerals Management)

EMC values responsible minerals procurement and requires major raw material suppliers to comply with requirements relating to conflict minerals and responsible minerals sourcing. For tin (Sn), tantalum (Ta), tungsten (W), and gold (Au), collectively referred to as 3TG, that may be used in products, the Company conducts supply chain surveys using the Conflict Minerals Reporting Template (CMRT) issued by the Responsible Minerals Initiative (RMI). Depending on customer requirements and product applicability, the Company also uses the Extended Minerals Reporting Template (EMRT) to trace the sources of other responsible minerals, including cobalt (Co) and mica.

The Company requires suppliers to sign a responsible minerals procurement statement (Conflict-Free Metals Declaration) and disclose information on mineral origins, smelters, and refiners. This is intended to confirm that the relevant mineral sources do not directly or indirectly finance armed groups in the Democratic Republic of the Congo or adjoining countries or regions and to avoid involvement in human rights abuses, unlawful control, bribery, money laundering, false statements regarding mineral origin, or other material misconduct associated with Conflict-Affected and High-Risk Areas (CAHRAs). The Company also refers to smelter and refiner information published by the RMI and assessment results under the Responsible Minerals Assurance Process (RMAP) to review the completeness and reasonableness of supplier responses. If information is incomplete, sources are unclear, or potential high-risk circumstances are identified, suppliers are required to provide supplementary explanations, propose improvement measures, or adjust procurement sources, and the Company follows up until improvement is completed.

Number of Suppliers Signing the Conflict-Free Metals Declaration and 2025 Completion Status									
Taiwan Operations		Kunshan Site		Zhongshan Site		Huangshi Site		Penang Plant	
Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage	Number of Suppliers	Percentage
62	100%	108	100%	119	100%	97	100%	36	50%

Note: Raw material suppliers for Taiwan Operations exclude trading companies and agents; raw material suppliers for Mainland China and Malaysia include trading companies and agents.



3.3 Customer Relationship Management

Customer Satisfaction

Through product reliability and comprehensive service, the Company provides customers with a commitment to high quality. During the use of its products and services, the Company also seeks to protect overall social interests and ecological value and thereby support social development, the human environment, survival, and progress, reflecting the ultimate objective of customer satisfaction.

Semiannual questionnaire surveys are conducted to analyze customer needs from the customer's perspective, respect and protect customers' rights, interests and opinions as comprehensively as possible, understand market developments, and exceed customer expectations. The sales department serves as a communication channel between customers and the Company. Providing customer service and improving customer satisfaction are not only the responsibility of the sales function but also continuing objectives for all employees. EMC values customer needs and feedback and maintains constructive interaction and communication with customers to support mutual growth and pursue mutually beneficial cooperative relationships.

Satisfaction Survey Results

Guided by a customer-centric philosophy, EMC regularly conducts semiannual satisfaction surveys of major customers. The surveys comprehensively assess 10 key indicators: price, product design, quality, feedback on hazardous-substance-free information, delivery, reliability, responsiveness, after-sales service, cooperation, and hazardous-substance-free compliance. The results are used as an important input for service optimization and technological innovation and improvement.

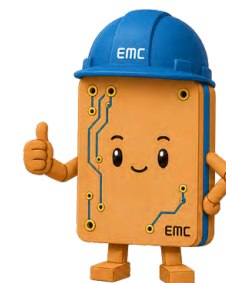
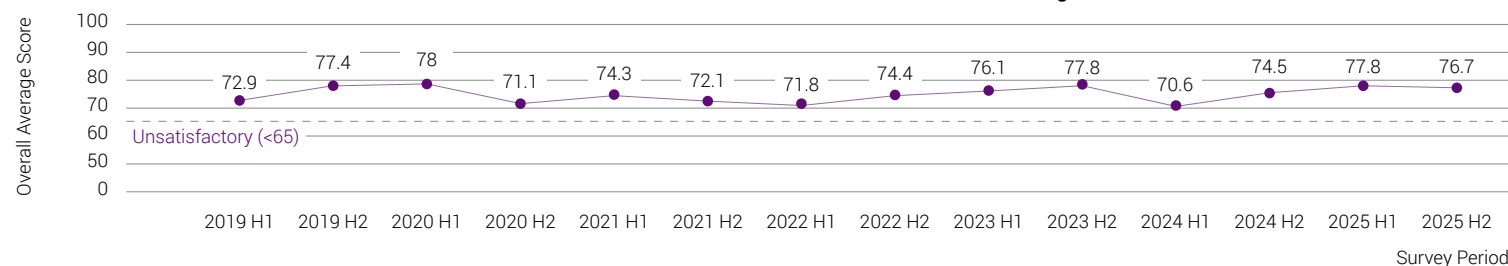
A total of 12 questionnaires were sent to major customers in the first half of 2025, with a 100% response rate. The overall average score was 77.8, indicating customer recognition of the Company's product quality, price competitiveness, product reliability, and after-sales service. In the second half of 2025, as the market for AI-related projects gained significant momentum, orders for core products surged, the Company continued to meet customer delivery requirements and strengthen performance across various areas. A total of 13 questionnaires were issued to major customers in the second half, maintaining a 100% response rate. The overall average satisfaction score was 76.7, a change of only 1.1 points from the first half, and scores from most cooperating companies increased slightly. The results indicate that the Company continued to maintain satisfaction levels above customer expectations in delivery management, product quality, pricing strategy, product reliability, and after-sales service.

The Company's eco-friendly materials continue to receive a strong market response. The Company not only maintains a leading position in halogen-free materials for consumer electronics, but has also risen to the No. 1 position globally in advanced board materials for servers and switches and continues to grow. Going forward, the Company will continue to incorporate valuable stakeholder input and translate it into indicators and recommendations that drive excellence in innovation, providing high-quality products that exceed customer expectations and working with customers worldwide to promote sustainable development.

Customer Satisfaction Survey Report – Average Scores

Survey Period	Number of Customers Surveyed	Price	Product Design	Quality	Hazardous Substance Free (Information Feedback)	Delivery	Reliability	Responsiveness	After-Sales Service	Cooperation	Hazardous Substance Free (Compliance)	Total Average
First Half	12 customers	5.2	8.3	8.0	8.8	5.0	8.3	7.8	8.5	8.0	10.0	77.8
Second Half	13 customers	4.7	8.3	7.8	8.2	5.6	8.2	7.3	8.4	8.2	10.0	76.7

EMC Customer Satisfaction: Historical Overall Average



4 Environmental Protection and Sustainability



To advance its environmental sustainability commitment, EMC continues to reduce GHG emissions intensity, improve energy efficiency, manage and reduce water consumption, enhance recycling and reuse opportunities, and lower total waste generation intensity across its operations. Through these concrete actions and initiatives, the Company continues to progress toward its corporate sustainability goals.

Material Topic

Climate Change (Including GHG Emissions Management) and Energy Management (Including the Use of Renewable Energy)

GRI Topic Standard Disclosures

302-1/302-3/305-1/305-2/305-4

Policy Commitment

Implement the EHS Policy, including the commitments to "Comply Regulations, Control Risks, Prevent Pollution, Reduce Waste, Consultation and Communication, Continuous Improvement." In response to the global trend toward GHG emissions reduction, the Company adopts natural gas as a transition from higher-carbon energy sources to lower-carbon energy sources, establishes GHG emissions reduction targets, and progressively works toward achieving them.

	Establish the Foundation for GHG Inventory and Climate Risk Management	Implement Voluntary GHG Emissions Reduction and Renewable Energy Management Measures	Continuously Track GHG Emissions Reduction Achievements and Energy Management Performance
Management Approach	The Company conducts GHG inventories in accordance with ISO 14064-1:2018 to identify GHG emissions sources and emissions across each operation and completes third-party verification. The Company also applies the TCFD framework to identify physical risks, transition risks, and potential opportunities, providing a foundation for subsequent climate-related management, GHG emissions reduction target setting, and mitigation measure planning.	- The Company adopts voluntary GHG emissions reduction and renewable energy consumption as its primary approaches to GHG emissions reduction and implements measures based on the energy consumption characteristics of each operation. - Voluntary GHG emissions reduction measures include energy conservation and GHG emissions reduction projects, process and utility system efficiency improvements, optimization of air-conditioning and compressed-air systems, exhaust system controls, low-NOx boiler retrofits, and waste heat recovery. These initiatives reduce energy consumption and improve operational efficiency. - Renewable energy measures include renewable electricity wheeling, on-site solar PV generation for self-consumption, and the use of renewable energy certificates to support progress toward GHG emissions reduction targets.	- To monitor the effectiveness of GHG emissions reduction measures and energy management performance, the Company established GHG emissions reduction targets using 2023 as the base year and defined the direction for renewable energy consumption as part of its GHG emissions reduction management and tracking approach. - The Company continuously tracks GHG emissions, GHG emissions intensity, energy consumption intensity, and the percentage of renewable energy consumption. The Company also manages and monitors actual reductions achieved through voluntary GHG emissions reduction and renewable energy initiatives. - Taking the operational circumstances of each site into consideration, the Company will periodically review and adjust its current GHG emissions reduction targets as appropriate. These targets will serve as the basis for future reduction planning and energy management.
Sustainability Indicator	2025 Assessment Mechanism and Performance		Short Term, Medium Term and Long Term Targets
GHG Emissions Reduction Targets and Renewable Energy Consumption	Targets - Using 2023 as the base year, achieve a GHG emissions reduction of more than 0.5% through voluntary GHG emissions reduction initiatives in 2025. - Using 2023 as the base year, achieve a GHG emissions reduction of more than 0.5% through renewable electricity use in 2025. - Complete the first procurement of renewable energy certificates by the Taiwan Operations in 2025. - Increase the percentage of renewable electricity and China GEC use at the Mainland China Operations. Performance - The 2025 voluntary GHG emissions reduction target was 866.41 tCO₂e, and actual GHG emissions reductions reached 1,288.98 tCO₂e, exceeding the target by 48.77%. - The 2025 renewable electricity GHG emissions reduction target was 866.41 tCO₂e, and actual GHG emissions reductions reached 50,826.99 tCO₂e, exceeding the target. - In 2025, the Kunshan Site achieved 100% renewable electricity and obtained 79,846 China GECs. The Huangshi Site completed 450,000 kWh of renewable electricity wheeling, and the Zhongshan Site obtained 12,575 China GECs. self-consumed solar PV electricity at the Mainland China Operations reached 1,616,919 kWh. The overall renewable energy consumption percentage at the Mainland China Operations in 2025 increased to more than 58 times the level of the previous year. - In 2025, the Taiwan Operations completed their first procurement and wheeling of renewable electricity, totaling 263,000 kWh.		Short-Term Targets - Using 2023 as the base year, achieve a GHG emissions reduction of more than 1% through voluntary GHG emissions reduction initiatives in 2026. - Using 2023 as the base year, achieve a GHG emissions reduction of more than 1% through renewable electricity use in 2026. - Propose the Company's GHG emissions reduction Target 2.0 plan Medium- and Long-Term Target - Using 2023 as the base year, achieve a 30% GHG emissions reduction by 2030 and reach net-zero carbon emissions by 2050 in alignment with government policies and international regulatory requirements - Using 2023 as the base year, achieve a 25% GHG emissions reduction through renewable electricity use by 2030 and achieve 100% renewable electricity by 2050 in alignment with government policies and international regulatory requirements.
GHG Emissions Intensity (Scope 1 and Scope 2)	Targets - GHG emissions intensity per NT\$ million of revenue decreased compared with the previous year in 2025. Using 2023 as the base year, GHG emissions intensity per NT\$ million of revenue in 2025 was targeted to decrease by 30% compared with 2023. Performance - Location-based: GHG emissions intensity per NT\$ million of revenue decreased by 25.97% in 2025 compared with 2024 and by 48.07% compared with 2023. - Market-based: GHG emissions intensity per NT\$ million of revenue decreased by 40.75% in 2025 compared with 2024 and by 58.44% compared with 2023.		Short-Term Targets: Using 2023 as the base year, reduce GHG emissions intensity per NT\$ million of revenue by 30%-40% in 2026. Medium- and Long-Term Target: Using 2023 as the base year, reduce GHG emissions intensity per NT\$ million of revenue by 35%-45% by 2030.

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Sustainability Indicator	2025 Assessment Mechanism and Performance	Short Term, Medium Term and Long Term Targets
Total Energy Consumption per Unit of Sales Revenue	• Targets 1. Reduce total energy consumption intensity per NT\$ million of revenue by 20% in 2025 compared with 2022. 2. Using 2023 as the base year, reduce total energy consumption intensity per NT\$ million of revenue by 24% by 2025. • Performance Total energy consumption intensity per NT\$ million of revenue decreased by 24.93% in 2025 compared with 2024, by 42.55% compared with 2023, and by 44.63% compared with 2022. ✓	• Short-Term Targets: Using 2023 as the base year, reduce energy consumption intensity per unit of sales revenue by 30% by 2026. • Medium- and Long-Term Target: Using 2023 as the base year, reduce energy consumption intensity per unit of sales revenue by 25%–40% by 2030.
ISO 50001 Energy Management System Certification	• Targets 1. Maintain the effectiveness of the ISO 50001 Energy Management Systems at the Mainland China Operations. 2. Implement the ISO 50001 Energy Management System at the Taiwan Operations in 2025. • Performance The Taiwan Operations and Mainland China Operations continued to pass ISO 50001 certification and surveillance audits. ✓	• Short-Term Targets: Each operation will maintain the effectiveness of its ISO 50001 Energy Management System. • Medium- and Long-Term Target: Each operation will progressively improve energy efficiency in accordance with ISO 50001 requirements.
Stakeholder Engagement		

In response to stakeholder concerns regarding climate change, carbon emissions management, energy efficiency, and renewable energy consumption, the Company used the results of its ISO 14064-1:2018 GHG inventory and energy consumption and management data to establish GHG emissions reduction targets based on the 2023 base year. Voluntary GHG emissions reduction and renewable energy consumption serve as the Company's principal approaches. The Company implements voluntary GHG emissions reduction measures, including energy conservation and GHG emissions reduction improvement projects, as well as efficiency improvements for processes and utility systems. Renewable energy measures include renewable electricity wheeling, on-site solar PV generation for self-consumption, and the use of renewable energy certificates. The Company continuously tracks GHG emissions intensity, energy consumption intensity, and the percentage of renewable energy consumption. Taking into account site-specific operating conditions and the reductions achieved through GHG emissions reduction initiatives, the Company will periodically review and adjust its GHG emissions reduction targets as appropriate. These targets serve as the basis for subsequent reduction planning and energy management.

Material Topic	Air Pollution Management/Air Quality and Waste Management
GRI Topic Standard Disclosures	305-7/306-1/306-2/306-3/306-4/306-5
Policy Commitment	Implement the EHS Policy: "Comply Regulations, Control Risks, Prevent Pollution, Reduce Waste, Consultation and Communication, Continuous Improvement."

	Establish Environmental Management System (EMS) and Implement Pollution Prevention and Total Waste Generation Intensity Management	Implement Legal Compliance and Pollution Prevention and Control Operations	Promote Recycling and Reuse Opportunities and Track Waste Reduction Performance
Management Approach	• Each operation has implemented an ISO 14001 Environmental Management System. Through regulatory compliance reviews, internal audits, external certification audits, and environmental objective management, the Company continuously controls air pollutant emissions and total waste generation and reduces the potential environmental impacts arising from its operations.	• The Company applies for and maintains environmental permits in accordance with applicable laws and conducts air pollutant emissions monitoring, reporting, and pollution prevention and control activities based on local regulatory requirements. Waste is classified according to its characteristics and entrusted to qualified waste management contractors for collection, transportation, and treatment. Waste tracking records are maintained to ensure regulatory compliance.	• The Company continuously promotes waste sorting and recycling systems, recycling and reuse initiatives, and source reduction measures. Air pollutant emissions intensity, overall waste recycling rates, and total waste generation intensity are used as management indicators to continuously monitor air pollutant emissions and waste management performance.
Sustainability Indicator	2025 Assessment Mechanism and Performance		Short Term, Medium Term and Long Term Targets
Air Pollutant Emissions Intensity	• Targets 1. Using 2022 as the base year, reduce air pollutant emissions intensity by 30% by 2030. 2. Report and test air pollutant emissions data in accordance with regulatory requirements and improve overall air pollutant emissions performance compared with 2022. • Performance Air pollutant emissions intensity per NT\$ million of revenue decreased by 35.96% in 2025 compared with 2024 ✓, by 57.12% compared with 2023, ✓ and by 65.88% compared with 2022. ✓		• Short-Term Targets: Using 2023 as the base year, reduce air pollutant emissions intensity by 35%–40% by 2026. • Medium- and Long-Term Target: Using 2023 as the base year, reduce air pollutant emissions intensity by 40%–60% by 2030.

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Sustainability Indicator	2025 Assessment Mechanism and Performance	Short Term, Medium Term and Long Term Targets
Overall Waste Recycling Rate	Targets Achieve an overall waste recycling rate of more than 75%, including a general waste recycling rate of more than 80% and a hazardous industrial waste recycling rate of more than 70%. Performance The overall waste recycling rate reached 77.38% in 2025. The general waste recycling rate reached 80.29%, and the hazardous industrial waste recycling rate reached 72.43%.	Short-Term Targets: Using 2023 as the base year, achieve an overall waste recycling rate of more than 78% by 2026. Medium- and Long-Term Target: Using 2023 as the base year, achieve an overall waste recycling rate of more than 80% by 2030.
Total Waste Generation Intensity	Targets Using 2023 as the base year, reduce total waste generation intensity per NT\$ million of revenue by 10% in 2025 compared with 2024. Performance Total waste generation intensity per NT\$ million of revenue decreased by 10.70% in 2025 compared with 2024, by 29.28% compared with 2023, and by 31.13% compared with 2022.	Short-Term Targets: Using 2023 as the base year, reduce total waste generation intensity per NT\$ million of revenue by more than 20% by 2026. Medium- and Long-Term Target: Using 2023 as the base year, reduce total waste generation intensity per NT\$ million of revenue by 40% by 2030.
Stakeholder Engagement		

In response to concerns raised by competent authorities, customers, suppliers, and other stakeholders regarding air pollution management and air quality, and waste management, the Company uses air pollutant emissions intensity, overall waste recycling rates, and total waste generation intensity as the basis for tracking environmental management system (EMS) and targets. The Company continues to conduct air pollutant emissions testing and reporting and waste clearance and waste disposal in accordance with regulatory requirements, and reduces the environmental impact of operations through its ISO 14001 Environmental Management System, pollution prevention and control measures, and waste sorting and recycling system.

4.1 Environmental Management System

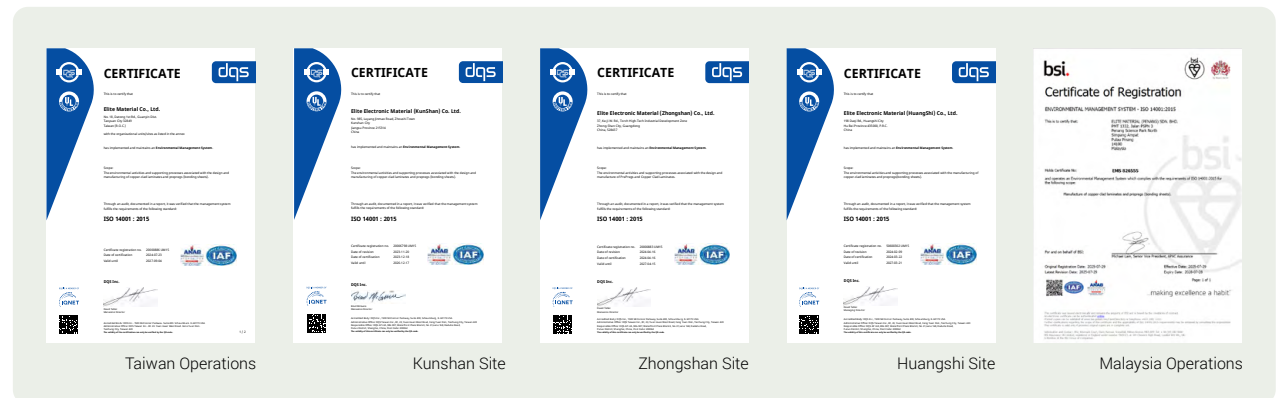
Environmental Policy

In addition to continuously monitoring international environmental issues and trends, EMC has implemented the ISO 14001 Environmental Management System across all operations to ensure compliance with local environmental laws and regulations while pursuing operating performance. Through the system, the Company effectively reduces the environmental impacts of its operations, improves environmental performance, and advances sustainable development.

The Company commits to strict compliance with environmental and energy laws and regulations applicable to its activities, products, and services, as well as meeting customer requirements. The Company establishes environmental objectives and strives to achieve or exceed applicable standards through continuous improvement.

The Company also conducts regular regulatory compliance reviews to ensure that current practices align with the latest legal requirements. Annual internal audits and external third-party certification audits of the Environmental Management System (EMS) are conducted to verify system effectiveness and ensure the continual improvement of environmental management practices across all operations.

ISO 14001: 2015 Environmental Management System Certificates of EMC Operations



4.2 Energy and Greenhouse Gas Management

4.2.1 Energy Consumption and Management GRI 302-1/GRI 302-3

Electricity accounts for the largest share of EMC's energy consumption, followed by natural gas, with smaller amounts of gasoline, diesel, and liquefied petroleum gas (LPG), including propane. Accordingly, improving energy efficiency and increasing the percentage of renewable energy consumption are key components of the Company's energy management policy.

To implement systematic energy management, the Company has established the ISO 50001 Energy Management System. Through system effectiveness reviews and a real-time energy dashboard, energy consumption hotspots are identified and analyzed, and energy improvement projects are developed based on the analysis results.

Regular energy project meetings are held to monitor progress and results, while inter-site exchanges and knowledge sharing support continual improvement in energy efficiency. All Mainland China Operations have obtained and continue to maintain ISO 50001 certification. The Taiwan Operations also obtained ISO 50001 Energy Management System certification in 2025.

• ISO 50001: 2018 Energy Management System Certificates of EMC Operations



Taiwan Operations

Kunshan Site

Zhongshan Site

Huangshi Site

Energy Consumption and Management

An analysis of energy consumption over the past four years shows that EMC's overall production capacity and production output increased in 2025. Accordingly, the actual total consumption of electricity, natural gas, and other energy sources was higher than in previous years.

However, when measured by unit of sales revenue (per NT\$ million of revenue), both purchased electricity consumption intensity and energy consumption intensity decreased in 2025 as revenue increased. This indicates that the energy input required per unit of revenue declined while the Company's operations continued to expand.

To further reduce purchased electricity consumption intensity and energy consumption intensity per NT\$ million of revenue, EMC continued to improve operational efficiency and energy efficiency in 2025. Therefore, although annual production capacity, production output, and total energy consumption increased compared with previous years, purchased electricity consumption intensity per NT\$ million of revenue decreased by 25.30% in 2025 compared with 2024 and by 43.67% compared with 2023.

Energy consumption intensity per NT\$ million of revenue decreased by 24.93% in 2025 compared with 2024, by 42.55% compared with 2023, and by 44.63% compared with 2022, demonstrating significant progress in improving energy efficiency and reducing energy consumption per unit of revenue.

Energy Management

EMC manages process and utility machinery and equipment at its operations, as well as general electrical appliances in administrative offices. The Company requires employees to conserve electricity, water, and fuel and avoid unnecessary resource consumption.

To strengthen employee awareness of conservation and encourage responsible energy and resource use, the responsible units regularly compile and monitor energy consumption data, identify improvement opportunities, and implement energy-conservation measures. The Zhongshan Site further launched the "Employee Energy Conservation and Emission Reduction Improvement Proposal Campaign," encouraging employees to identify feasible opportunities for conserving electricity, water, and fuel in daily operations, equipment management, and resource use.

Through proposal collection, preliminary review by responsible units, and an incentive mechanism, energy-conservation practices are extended to employees at all levels, enhancing employee participation and conservation awareness.



Zhongshan Site—Employee Energy Conservation and Emission Reduction Improvement Proposal Campaign

• Energy Consumption over the Past Four Years

Energy and Resource Statistics [Original Units of Measurement]															
Energy Type		Operations	Taiwan Operations				Mainland China Operations				U.S. Operations				Malaysia Operations
		Unit/Year	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2025 (H2)
Non-Renewable Energy	Gasoline	liters/year	358.01	346.97	943.56	8,363.43	50,037.60	66,269.17	82,482.99	94,522.23	0.00	0.00	1,007.40	1,295.01	0.00
	Diesel	liters/year	12,152.92	8,400.29	11,953.05	21,380.29	64,340.09	49,052.55	98,096.39	78,955.00	0.00	0.00	0.00	0.00	0.00
	Liquefied Petroleum Gas/Propane	liters/year	16,341.90	19,361.70	19,907.10	21,088.80	0.00	0.00	0.00	0.00	4,280.32	4,506.93	4,292.60	3,468.64	0.00
	Natural Gas	thousand cubic meters/year	4,517.10	4,840.05	4,934.54	4,910.91	15,861.29	17,483.84	22,325.11	23,932.84	1,668.78	1,725.95	1,689.40	1,712.42	1,275.37
	Heavy Fuel Oil	kiloliters/year	1,830.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Electricity	thousand kWh/year	47,685.90	40,655.00	42,191.60	41,024.57	127,523.27	145,179.87	176,920.21	186,837.49	3,450.57	4,115.47	4,185.34	4,030.47	12,333.61
Renewable Energy	Renewable Energy [On-Site Solar PV, Self-Consumed]	thousand kWh/year	0.00	0.00	0.00	0.00	0.00	620.81	990.81	1,616.92	0.00	0.00	0.00	0.00	0.00
	Renewable Energy [Renewable Electricity Wheeling]	thousand kWh/year	0.00	0.00	0.00	263.24	0.00	0.00	0.00	450.00	0.00	0.00	0.00	0.00	0.00
Energy and Resource Statistics [Converted to GJ/year]															
Non-Renewable Energy	Gasoline	GJ/year	11.27	10.92	29.71	263.33	1,575.50	2,086.57	2,597.08	2,976.15	0.00	0.00	31.72	40.77	0.00
	Diesel	GJ/year	439.08	303.50	431.86	772.46	2,324.58	1,772.25	3,544.19	2,852.61	0.00	0.00	0.00	0.00	0.00
	Liquefied Petroleum Gas/Propane	GJ/year	407.67	483.00	496.61	526.08	0.00	0.00	0.00	0.00	106.78	112.43	107.08	86.53	0.00
	Natural Gas	GJ/year	164,733.01	176,510.61	179,956.63	179,094.71	578,441.80	637,614.01	814,169.44	872,801.18	60,858.29	62,943.11	61,610.52	62,449.86	46,511.13
	Heavy Fuel Oil	GJ/year	71,411.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Electricity	GJ/year	171,708.34	146,391.34	151,924.36	147,722.10	459,188.35	522,766.58	637,057.82	672,768.17	12,424.88	14,819.05	15,070.64	14,513.01	44,411.11
Renewable Energy	Renewable Energy [On-Site Solar PV, Self-Consumed]	GJ/year	0.00	0.00	0.00	0.00	0.00	2,235.43	3,567.72	5,822.23	0.00	0.00	0.00	0.00	0.00
	Renewable Energy [Renewable Electricity Wheeling]	GJ/year	0.00	0.00	0.00	947.87	0.00	0.00	0.00	1,620.37	0.00	0.00	0.00	0.00	0.00
Total Energy Consumption		GJ/year	408,711.17	323,699.37	332,839.17	329,326.56	1,041,530.23	1,166,474.83	1,460,936.25	1,558,840.72	73,389.95	77,874.59	76,819.97	77,090.17	90,922.24

Notes: 1. The Malaysia Operations commenced mass production in July 2025; therefore, no energy-related information is available for 2022–2024. The energy reporting period covers July 1 to December 31, 2025. Gasoline and diesel consumption was calculated based on energy procurement records during the reporting period.

2. From 2022 to 2025, EMC did not sell any energy externally, including electricity, heating, cooling, or steam.

3. Beginning in 2025, gasoline consumption statistics for the Taiwan Operations include refueling records for supervisors' business vehicles. The increase in diesel consumption was mainly attributable to the increased use of diesel generators in 2025 to support the government's virtual power plant (VPP) policy, comply with Taiwan Power Company's electricity dispatch requirements, and respond to power outage emergencies at the operations.

4. When natural gas and propane data for the U.S. Operations from 2022 to 2025 were converted into a consistent reporting unit, certain calculations were found to be inaccurate due to an incorrect unit conversion basis. Following reconfirmation, the natural gas and propane data for the U.S. Operations disclosed in the 2022–2024 and 2025 sustainability reports have been corrected. The corrected data are presented in the table above.

5. Beginning in 2023, the Taiwan Operations completely replaced heavy oil with natural gas as the fuel source for regenerative thermal oxidizers (RTOs).

6. The heating value conversion factors used in this table are based on the Energy Administration, Ministry of Economic Affairs, Energy Statistics Handbook (August 12, 2025), Table of Unit Heating Values for Energy Products.

7. Heating value conversions: 1 kcal = 4,187 J; 1 GJ = 10⁹ J

8. Heating values: Gasoline: 7,520 kcal/liter; Diesel: 8,629 kcal/liter; Liquefied petroleum gas (LPG): 5,958 kcal/liter; Natural gas: 8,710 kcal/cubic meter; Fuel oil: 9,320 kcal/liter; Electricity: 860 kcal/kWh; Solar photovoltaic power generation: 860 kcal/kWh

• Summary of Energy Consumption over the Past Four Years

Energy and Resource Statistics [Original Units of Measurement]						
Energy Type	Unit/Year	2022	2023	2024	2025	
Non-Renewable Energy	Gasoline	liters/year	50,395.61	66,616.14	84,433.95	104,180.67
	Diesel	liters/year	76,493.01	57,452.84	110,049.44	100,335.29
	Liquefied Petroleum Gas/Propane	liters/year	20,622.22	23,868.63	24,199.70	24,557.44
	Natural Gas	thousand cubic meters/year	22,047.17	24,049.83	28,949.06	31,831.53
	Heavy Fuel Oil	kiloliters/year	1,830.00	0.00	0.00	0.00
	Electricity	thousand kWh/year	178,659.74	189,950.34	223,297.14	244,226.15
Renewable Energy	Renewable Energy [On-Site Solar PV Generation for Self-Consumption]	thousand kWh/year	0.00	620.81	990.81	1,616.92
	Renewable Energy [Renewable Electricity Wheeling]	thousand kWh/year	0.00	0.00	0.00	713.24
Energy and Resource Statistics [Converted to GJ/year]						
Non-Renewable Energy	Gasoline	GJ/year	1,586.77	2,097.49	2,658.51	3,280.26
	Diesel	GJ/year	2,763.66	2,075.75	3,976.04	3,625.08
	Liquefied Petroleum Gas/Propane	GJ/year	514.45	595.43	603.69	612.61
	Natural Gas	GJ/year	804,033.10	877,067.73	1,055,736.60	1,160,856.88
	Heavy Fuel Oil	GJ/year	71,411.80	0.00	0.00	0.00
	Electricity	GJ/year	643,321.57	683,976.97	804,052.82	879,414.39
Renewable Energy	Renewable Energy [On-Site Solar PV Generation for Self-Consumption]	GJ/year	0.00	2,235.43	3,567.72	5,822.23
	Renewable Energy [Renewable Electricity Wheeling]	GJ/year	0.00	0.00	0.00	2,568.24
Total Energy Consumption		GJ/year	1,523,631.34	1,568,048.79	1,870,595.38	2,056,179.69
Consolidated Revenue [NT\$ million]			38,672.55	41,296.22	64,376.73	94,260.58
Purchased Electricity Consumption Intensity per NT\$ Million of Revenue [Total Purchased Electricity Consumption (thousand kWh/year)/Consolidated Revenue (NT\$ million)]			4.6198	4.5997	3.4686	2.5910
Change in Purchased Electricity Consumption Intensity per NT\$ Million of Revenue (Year-on-Year)			--	-0.44%	-24.59%	-25.30%
Energy Consumption Intensity per NT\$ Million of Revenue [Total Energy Consumption (GJ/year)/Consolidated Revenue (NT\$ million)]			39.3983	37.9708	29.0570	21.8138
Change in Energy Consumption Intensity per NT\$ Million of Revenue (Year-on-Year)			--	-3.62%	-23.48%	-24.93%
Renewable Energy as a Percentage of Total Energy Consumption [Renewable Energy (GJ/year)/Total Energy Consumption (GJ/year)]			--	0.14%	0.19%	0.41%

Notes: 1. The heating value conversion factors used in this table are based on the Energy Administration, Ministry of Economic Affairs, Energy Statistics Handbook (August 12, 2025), Table of Unit Heating Values for Energy Products. Heating value conversions are as follows: 1 kilocalorie (kcal) = 4,187 joules (J); 1 gigajoule (GJ) = 10⁹ J. The heating values of each energy source are as follows: gasoline—7,520 kcal/liter; diesel—8,629 kcal/liter; liquefied petroleum gas (LPG)—5,958 kcal/liter; natural gas—8,710 kcal/cubic meter; fuel oil—9,320 kcal/liter; electricity—860 kcal/kWh; and solar photovoltaic power generation—860 kcal/kWh.

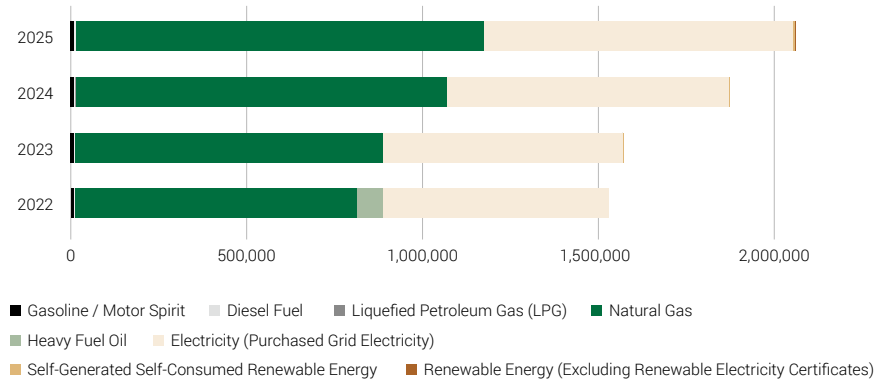
2. The energy consumption statistics cover the Taiwan Operations (Guanyin Site and Hsinchu Plant), Mainland China Operations (Kunshan Site, Zhongshan Site, and Huangshi Site), U.S. Operations (Arlon EMD and Technica, U.S.A.), and Malaysia Operations (Penang Plant).

3. The Penang Plant commenced mass production in July 2025; therefore, no energy-related information is available for 2022–2024. The energy reporting period covers July 1 to December 31, 2025. Gasoline and diesel consumption was calculated based on energy procurement records during the reporting period.

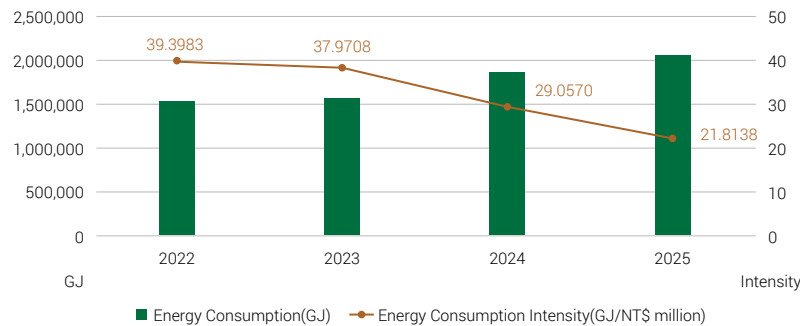
4. EMC did not sell any energy externally, including electricity, heating, cooling, or steam, from 2022 to 2025.

5. Renewable energy consumption includes only self-generated and self-consumed renewable energy and wheeled renewable electricity. Renewable energy certificates are excluded.

• Total Energy Consumption over the Past Four Years (GJ)



• Total Energy Consumption and Energy Consumption Intensity per NT\$ Million of Revenue over the Past Four Years



Following the establishment of its GHG emissions reduction target in 2025, EMC established renewable energy-related targets as part of its GHG emissions reduction target framework. The short-term target was: "Using 2023 as the base year, the GHG emissions reductions achieved by EMC through the use of renewable electricity in 2025 shall exceed 0.5%." The medium- and long-term goals were: "Using 2023 as the base year, achieve a 25% GHG emissions reduction through renewable electricity by 2030 and achieve 100% renewable energy use by 2050 in accordance with government and international regulatory requirements." To achieve these targets, the Taiwan Operations completed their first acquisition of renewable energy certificates in 2025, while the renewable energy use percentage at the Mainland China Operations increased substantially.

Use of Renewable Energy

Regarding the use of renewable energy, including wheeling of renewable electricity, unbundled renewable energy certificates, and on-site solar PV generation for self-consumption, the Taiwan Operations procured 263,000 kWh of wheeled renewable electricity in 2025 in support of EMC's GHG emissions reduction targets.

At the Mainland China Operations: (1) the Kunshan Site independently applied for green factory and near-zero-carbon factory recognition, obtained 79,846 China GECs, and achieved 100% renewable electricity use (RE100) in 2025; (2) the Zhongshan Site obtained 12,575 China GECs to meet the requirements of the local Development and Reform Bureau; and (3) the Huangshi Site procured 450,000 kWh of wheeled renewable electricity to meet the requirements of the local Department of Ecology and Environment and support EMC's GHG emissions reduction targets.

In addition, self-generated and self-consumed renewable energy across all operations exceeded 1.6 million kWh. The U.S. Operations and Malaysia Operations currently use purchased energy, including electricity and natural gas, and have not used carbon offsets or renewable energy certificates.

In 2025, EMC's renewable energy reached approximately 94.75 million kWh, and the percentage of renewable electricity use was 38.43%, an increase of 37.72 percentage points from 2024.

• Purchased Electricity and Renewable Energy Summary for the Past Four Years Unit: thousand kWh

Energy Type	2022	2023	2024	2025
A. Renewable Energy [On-Site Solar PV Generation for Self-Consumption]	0.00	620.81	990.81	1,616.92
B. Renewable Energy [Wheeled Renewable Electricity]	0.00	0.00	0.00	713.24
C. Renewable Energy [Renewable Energy Certificates]	0.00	0.00	600.00	92,421.00
D. Total Renewable Energy (A+B+C)	0.00	620.81	1,590.81	94,751.16
E. Purchased Electricity	178,659.74	189,950.34	223,297.14	244,226.15
F. Total Electricity Use (A+B+E)	178,659.74	190,571.15	224,287.95	246,556.30
Percentage of Renewable Electricity Use (%) (D/F)	0.00%	0.33%	0.71%	38.43%
G. Consolidated Revenue [NT\$ million]	38,672.55	41,296.22	64,376.73	94,260.58
Renewable Energy Intensity per NT\$ Million of Revenue [Total Renewable Energy (thousand kWh/year)/ Consolidated Revenue (NT\$ million)] (D/G)	0.0000	0.0150	0.0247	1.0052
Change in Renewable Energy Intensity per NT\$ Million of Revenue (Year-on-Year)	--	--	64.38%	3,967.86%

Note: Renewable electricity wheeling may be accompanied by the acquisition of renewable energy certificates (e.g., T-RECs obtained in conjunction with renewable electricity wheeling at the Taiwan Operations). To avoid double counting, the associated performance is counted only under "B. Renewable Energy [Wheeled Renewable Electricity]" and is not counted again under "C. Renewable Energy [Renewable Energy Certificates]."

4.2.2 GHG Inventory GRI 305-1/GRI 305-2/GRI 305-4

EMC and its subsidiaries conduct GHG inventories in accordance with ISO 14064-1:2018 to identify GHG emission sources, emission quantities, and emission profiles at each operation, and to develop feasible GHG reduction measures. To enhance the credibility of GHG inventory information and reports and improve inventory quality, after completing internal verification, EMC engages the impartial third-party verification body British Standards Institution (BSI) to conduct external verification. BSI conducted verification for all operations within the GHG inventory boundary to ensure the completeness of the inventory process, improve data quality, and strengthen the credibility and completeness of GHG inventory data.

EMC calculates GHG emissions using the operational control approach and applies global warming potential (GWP) values from the IPCC Sixth Assessment Report (AR6, 2021). To effectively understand the environmental impacts of GHG emissions, the Company uses GHG emissions intensity [total Category 1 (Scope 1) and Category 2 (Scope 2) GHG emissions (tCO₂e) / total consolidated revenue (NT\$ million)] as a GHG management indicator and has disclosed annual reductions in GHG emissions intensity since 2022. In 2025, the Company additionally disclosed GHG inventory information for Technica, U.S.A. for the previous two years and for the Penang Plant in Malaysia for the second half of 2025.

1. Category 1 and Category 2 GHG Emissions (Scope 1 & 2)

In 2025, total Category 1 (Scope 1) and Category 2 (Scope 2) GHG emissions within the inventory boundary of EMC and its subsidiaries were 210,376.516 tCO₂e on a location-based basis. After considering the renewable electricity and renewable energy certificates obtained, total emissions were 168,433.456 tCO₂e on a market-based basis.

In terms of emissions structure, electricity consumption under Category 2 (Scope 2) was the primary source of GHG emissions, accounting for 61.46% on a location-based basis and 51.86% on a market-based basis. Category 1 (Scope 1) emissions from stationary combustion of natural gas were the second-largest source, accounting for approximately 28.93% on a location-based basis, excluding the effect of renewable electricity GHG emissions reductions.

• Summary of Category 1 and Category 2 (Scopes 1 and 2) GHG Inventories for the Past Four Years

Unit: tCO₂e/year

GHG Emissions Type		Taiwan Operations				Mainland China Operations				U.S. Operations				Malaysia Operations
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2025 (H2)
Direct GHG Emissions (Scope 1)	Direct GHG Emissions (Scope 1)	15,266.850	15,637.2609	14,276.3497	14,603.1385	44,225.75	54,765.56	59,855.21	62,776.2419	3,308	3,327	3,323.5747	723.3309	2,980.3622
	Carbon Dioxide (CO ₂)	14,634.375	14,987.6605	13,596.7518	14,056.0280	38,148.38	51,643.85	55,843.84	58,904.5310	3,308	3,327	3,323.5046	717.2602	2,424.0960
	Methane (CH ₄)	110.980	124.2611	101.3776	58.0254	271.29	283.45	340.05	229.4474	0.06	0.06	0.0601	5.3660	8.5624
	Nitrous Oxide (N ₂ O)	16.626	4.8867	5.0232	5.7744	27.44	29.94	42.93	50.2440	0.01	0.01	0.0100	0.4368	1.1739
	Hydrofluorocarbons (HFCs)	504.869	520.4526	573.1971	483.3107	5,778.64	2,808.32	3,628.39	3,592.0195	0	0	0.0000	0.2678	546.5298
	Perfluorocarbons (PFCs)	0.000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.0000	0	0	0.0000	0.0000	0.0000
	Sulfur Hexafluoride (SF ₆)	0.000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.0000	0	0	0.0000	0.0000	0.0000
	Nitrogen Trifluoride (NF ₃)	0.000	0.0000	0.0000	0.0000	0.00	0.00	0.00	0.0000	0	0	0.0000	0.0000	0.0000
Indirect GHG Emissions (Scope 2)	Indirect GHG Emissions (Scope 2) -Location-Based	24,272.123	20,083.5700	20,842.6504	19,570.4224	73,213.84	82,796.08	94,935.38	99,374.7428	780	874	832.2065	802.0643	9,546.2134
	Indirect GHG Emissions (Scope 2) -Market-Based	24,272.123	20,083.5700	20,842.6504	19,445.6476	73,213.84	82,796.08	94,613.43	57,556.4569	862	966	1,235.8839	802.0643	9,546.2134
Category 1 + Category 2 Total-Location-Based		39,538.973	35,720.831	35,119.000	34,173.561	117,439.59	137,561.64	154,790.59	162,150.985	4,088	4,201	4,155.781	1,525.395	12,526.576
Category 1 + Category 2 Total-Market-Based		39,538.973	35,720.831	35,119.000	34,048.786	117,439.59	137,561.64	154,468.64	120,332.699	4,170	4,293	4,559.459	1,525.395	12,526.576

• Summary of Category 1 and Category 2 (Scopes 1 and 2) GHG Inventories of EMC for the Past Four Years

Unit: tCO₂e/year

GHG Emissions Type	2022	2023	2024	2025
Direct GHG Emissions (Scope 1)	62,800.600	73,729.8209	77,455.1344	81,083.0734
Carbon Dioxide (CO ₂)	56,090.685	69,958.4405	72,764.0964	76,101.9152
Methane (CH ₄)	382.330	407.7711	441.4877	301.4012
Nitrous Oxide (N ₂ O)	44.076	34.8367	47.9632	57.6291
Hydrofluorocarbons (HFCs)	6,283.509	3,328.7726	4,201.5871	4,622.1279
Perfluorocarbons (PFCs)	0.000	0.0000	0.0000	0.0000
Sulfur Hexafluoride (SF ₆)	0.000	0.0000	0.0000	0.0000
Nitrogen Trifluoride (NF ₃)	0.000	0.0000	0.0000	0.0000
Indirect GHG Emissions (Scope 2)-Location-Based	98,265.963	103,753.6500	116,610.2369	129,293.4429
Indirect GHG Emissions (Scope 2)-Market-Based	98,347.963	103,845.6500	116,691.9619	87,350.3822
Category 1 + Category 2 Total-Location-Based	161,066.563	177,483.471	194,065.371	210,376.516
Category 1 + Category 2 Total-Market-Based	161,148.563	177,575.471	194,147.096	168,433.456
Consolidated Revenue [NT\$ million]	38,672.55	41,296.22	64,376.73	94,260.58
[Category 1 + Category 2] GHG Emissions Intensity-Location-Based [GHG Emissions (tCO₂e/year)/Consolidated Revenue (NT\$ million)]	4.165	4.298	3.015	2.232
Change in GHG Emissions Intensity per NT\$ Million of Revenue-Location-Based (Year-on-Year)	--	3.19%	-29.85%	-25.97%
[Category 1 + Category 2] GHG Emissions Intensity-Market-Based [GHG Emissions (tCO₂e/year)/Consolidated Revenue (NT\$ million)]	4.167	4.300	3.016	1.787
Change in GHG Emissions Intensity per NT\$ Million of Revenue-Market-Based (Year-on-Year)	--	3.19%	-29.86%	-40.75%

Notes: 1. The GHG inventory standards adopted in 2024 were ISO 14064-1:2018 or the GHG Protocol. ISO 14064-1:2018 was uniformly adopted for all operations in 2025.

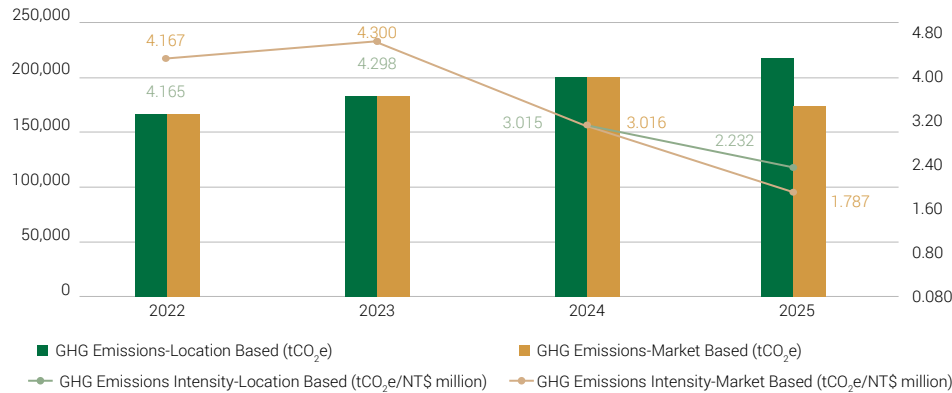
2. Category 1 (Scope 1) and Category 2 (Scope 2) inventory boundary and verification scope: For full-year 2024, the inventory boundary included the Taiwan Operations (Guanyin site and Hsinchu Plant), Mainland China Operations (Kunshan Site, Zhongshan Site, and Huangshi Site), and U.S. Operations (Arlon EMD). GHG emissions from Technica, U.S.A. were internally inventoried and were not subject to third-party verification. For full-year 2025, the inventory and assurance boundary was expanded to include Technica, U.S.A., as well as emissions from the Penang Plant in Malaysia after mass production commenced in July 2025. Except for the Penang Plant, the reporting period for all operations was January 1 to December 31, 2025. The reporting period for the Penang Plant was July 1 to December 31, 2025.

3. Category 2 (Scope 2) calculations and statistics for 2024 were prepared using the location-based method. In 2025, due to the significant impact of EMC's procurement of renewable electricity and China GECs, the market-based method was additionally applied. However, Mainland China announced the latest national electricity emission factor and residual mix emission factor (for 2023) in December 2025. The differences in emission factors and calculation methodologies resulted in differences between the market-based GHG emissions reduction performance calculated for certain operations and the actual GHG emissions reductions achieved through renewable electricity use.

4. As assurance providers apply different requirements for decimal places in GHG inventory data, the values presented in the table are consistent with the assurance statements issued for each respective year.

5. Any minor differences between the GHG inventory data disclosed in this report and the data disclosed in the Annual Report are attributable to differences in decimal rounding methods and do not represent substantive differences in the underlying GHG inventory data.

• GHG Emissions and GHG Emissions Intensity per NT\$ Million of Revenue over the Past Four Years



EMC's total GHG emissions may increase as production capacity and operational scale expand. Nevertheless, EMC will continue to implement GHG emissions reduction measures to improve carbon efficiency and progressively reduce GHG emissions intensity.

Excluding the GHG emissions reduction effect from renewable electricity use, the location-based GHG emissions intensity of EMC and its subsidiaries in 2025 was 2.232 tCO₂e per NT\$ million of revenue, representing a 25.97% decrease compared with 2024 (3.015 tCO₂e per NT\$ million of revenue). Including the additional GHG emissions reduction effect from renewable electricity use, the market-based GHG emissions intensity was 1.787 tCO₂e per NT\$ million of revenue, representing a 40.75% decrease compared with 2024 (3.016 tCO₂e per NT\$ million of revenue). These results demonstrate a significant improvement in carbon efficiency and a reduction in GHG emissions intensity during operational growth.

2. Other Indirect GHG Emissions—Categories 3 and 4 (Scope 3)

• Category 3 and Category 4 (Scope 3) GHG Inventory Statistics for the Past Four Years

Unit: tCO₂e/year

GHG Emissions Type		Taiwan Operations				Mainland China Operations				U.S. Operations	Malaysia Operations
		2022	2023	2024	2025	2022	2023	2024	2025	2025	2025 (H2)
Category 3 Upstream Transportation Indirect GHG Emissions	Category 3—Upstream Transportation Indirect GHG Emissions	1,131.836	1,409.6179	2,762.0093	18,662.7087	4,585.80	10,044.05	10,787.66	16,402.7093	11.1793	79,322.2546
	3-1 Upstream Transportation and Distribution (4)	279.7255	432.1321	1,716.8087	1,528.0055	2,600.10	4,069.84	8,015.70	8,931.7569	Not inventoried	940.6260
	3-2 Downstream Transportation and Distribution (9)	Not inventoried	Not inventoried	Not inventoried	16,016.1613	1,691.30	5,035.57	1,824.78	7,011.7570	Not inventoried	78,092.3462
	3-3 Employee Commuting (7)	730.3107	646.0586	746.7034	760.6051	280.50	569.34	386.49	261.5779	11.1793	186.7661
	3-4 Customer and Visitor Transportation	Not inventoried	Not inventoried	Not inventoried	1.3732	Not inventoried	Not inventoried	Not inventoried	1.2368	Not inventoried	1.7375
	3-5 Business Travel (6)	121.7997	331.4272	298.4972	356.5636	13.90	369.30	560.69	196.3807	Not inventoried	100.7788
Category 4 Indirect Greenhouse Gas Emissions from Products Used by the Organization	Category 4—Indirect GHG Emissions from Products Used by the Organization	7,084.895	7,084.2562	7,273.6074	142,925.7527	182,172.59	292,705.88	493,456.73	999,072.3151	636.2824	52,381.8153
	4-1 Emissions from Purchased Goods (1)(3)	6,705.6734	6,479.0182	6,683.9017	140,625.7157	147,609.95	292,304.66	489,984.03	989,911.1671	634.9310	39,855.8690
	4-2 Emissions from Capital Goods (2)	Not inventoried	Not inventoried	Not inventoried	1,304.3114	32,299.80	Not inventoried	Not inventoried	7,496.4509	Not inventoried	12,196.9553
	4-3 Emissions from the Treatment of Solid and Liquid Waste (5)	379.221	605.2380	589.7057	994.6235	2,262.84	401.22	3,412.40	1,645.9042	1.3514	312.0809

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GHG Emissions Type		Taiwan Operations				Mainland China Operations				U.S. Operations	Malaysia Operations
		2022	2023	2024	2025	2022	2023	2024	2025	2025	2025 (H2)
Category 4 Products Used by the Organization Indirect GHG Emissions	4-4 Emissions from the Use of Assets (8)	Not inventoried	Not inventoried	Not inventoried	1.1021	Not inventoried	Not inventoried	60.30	18.7929	Not inventoried	16.9101
	4-5 Emissions from the Use of Services Not Described in the Subcategories Above	No relevant activities or emission sources; therefore, not included in the inventory.									
Category 3 + Category 4 (Scope 3) Total		8,216.730	8,493.874	10,035.617	161,588.461	186,758.39	302,749.93	504,244.390	1,015,475.024	647.462	131,704.070

Notes: 1. The numbers in parentheses after the Category 3 and Category 4 subitems represent the identification and quantification classifications based on the GHG Protocol Scope 3 Evaluator Tool.

2. Category 3 and Category 4 inventory boundary: For full-year 2024, the inventory boundary included the Taiwan Operations (Guanyin site and Hsinchu Plant) and Mainland China Operations (Kunshan Site, Zhongshan Site, and Huangshi Site). For full-year 2025, the inventory and verification boundary was expanded to include the U.S. Operations (Arlon EMD and Technica, U.S.A.) and GHG emissions from the Penang Plant in Malaysia after mass production commenced in July 2025. The 2025 inventory boundary for the U.S. Operations did not include upstream transportation and distribution, downstream transportation and distribution, customer and visitor transportation, business travel, capital goods, or emissions from the use of assets. Except for the Penang Plant, the reporting period for all operations was January 1 to December 31, 2025. The reporting period for the Penang Plant was July 1 to December 31, 2025.

3. The verification standards adopted in 2024 were ISO 14064-1:2018 or the GHG Protocol. ISO 14064-1:2018 was uniformly adopted in 2025.

4. According to ISO 14064-1:2018, organizations may use a questionnaire for identifying other indirect GHG emission sources to assess the feasibility of inventorying Category 3 to Category 6 emissions based on various considerations and select emission sources that are applicable and appropriate to their operations. Accordingly, each EMC operation selected applicable Category 3 and Category 4 subitems and other indirect GHG emission sources for inventory based on its organizational boundary, operational activities, and product characteristics. Category 5, "indirect GHG emissions associated with the use of products from the organization," and Category 6, "other sources," were considered not applicable and were therefore not inventoried.

5. As assurance providers apply different requirements for decimal places in GHG inventory data, the values presented in the table are consistent with the assurance statements issued for each respective year.

• Summary of Category 3 and Category 4 (Scope 3) GHG Inventories for the Past Four Years

Unit: tCO₂e/year

GHG Emissions Type	2022	2023	2024	2025
Category 3—Indirect GHG Emissions from Upstream Transportation	5,717.6358	11,453.6679	13,549.6693	114,398.8519
3-1 Upstream Transportation and Distribution (4)	2,879.8255	4,501.9721	9,732.5087	11,400.3884
3-2 Downstream Transportation and Distribution (9)	1,691.3000	5,035.5700	1,824.7800	101,120.2645
3-3 Employee Commuting (7)	1,010.8107	1,215.3986	1,133.1934	1,220.1284
3-4 Customer and Visitor Transportation	Not inventoried	Not inventoried	Not inventoried	4.3475
3-5 Business Travel (6)	135.6997	700.7272	859.1872	653.7230
Category 4—Indirect GHG Emissions from Products Used by the Organization	189,257.4845	299,790.1362	500,730.3374	1,195,016.1654
4-1 Emissions from Purchased Goods (1)(3)	154,315.6234	298,783.6782	496,667.9317	1,171,027.6828
4-2 Emissions from Capital Goods (2)	32,299.8000	Not inventoried	Not inventoried	20,997.7176
4-3 Emissions from the Treatment of Solid and Liquid Waste (5)	2,642.0611	1,006.4580	4,002.1057	2,953.9599
4-4 Emissions from the Use of Assets (8)	Not inventoried	Not inventoried	60.3000	36.8051
4-5 Emissions from the Use of Services Not Described in the Subcategories Above	No relevant activities or emission sources; therefore, not included in the inventory.			
Category 3 + Category 4 (Scope 3) Total	194,975.120	311,243.804	514,280.007	1,309,415.017



4.2.3 GHG Emissions Reduction Targets, Actions, and Achievements

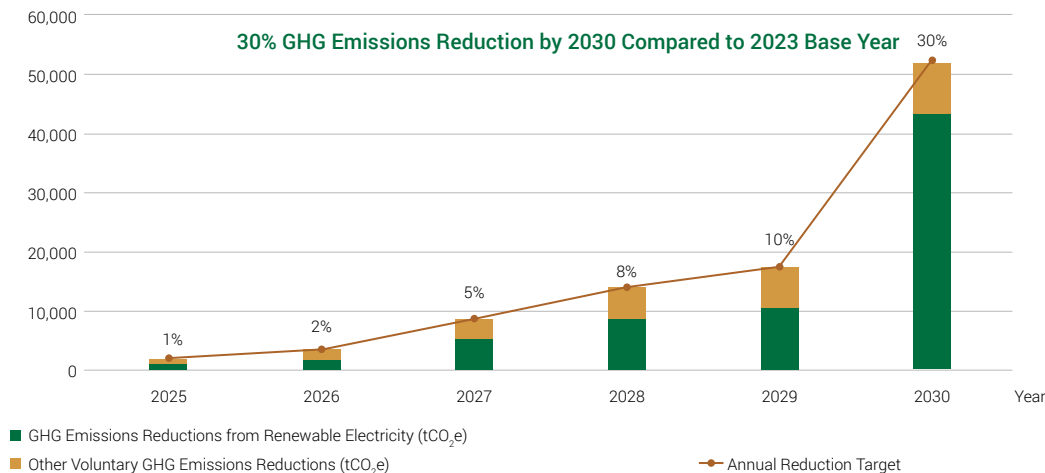
Climate change is a global challenge that requires collective action. As EMC's operational scale continues to expand, the Company recognizes the need to further strengthen its GHG emissions reduction initiatives. In response to capacity expansion, PCB industry trends, and local laws and international standards, the Company has developed a reasonable GHG emissions reduction plan and set 2023 as the base year for its GHG inventory. For 2030, the Company targets effective GHG reductions equivalent to 30% of 2023 base-year GHG emissions, including renewable electricity reductions equivalent to 25% of base-year emissions. In addition, the Company expects to achieve net-zero carbon emissions by 2050 in line with applicable government policies and regulatory requirements, as well as international standards.

The term "annual effective GHG emissions reductions" refers to reduction results that continue to generate GHG emissions reduction benefits during the reporting year through voluntary GHG emissions reduction measures, self-generated and self-consumed renewable energy, or renewable electricity procurement. These reduction results are used as the basis for comparison with base year emissions to evaluate progress toward the GHG emissions reduction targets.

As EMC continues to expand its global operations and increase production capacity, total GHG emissions may increase along with operational growth. Therefore, the current GHG emissions reduction targets temporarily exclude the U.S. Operations, Malaysia Operations, and newly established production lines or operations commencing from 2025 onward. The targets will be reviewed and adjusted on a rolling basis according to actual operating conditions. At the same time, the annual effective GHG emissions reductions achieved through individual measures will be monitored and tracked. Through continued implementation of GHG emissions reduction initiatives and revenue growth, EMC expects GHG emissions intensity (GHG emissions per NT\$ million of revenue) to progressively decline.

GHG Emissions Reduction Targets

• EMC's Plan for 2030 GHG Emissions Reduction Targets and GHG Emissions Reduction Pathways



Notes: 1. As the Company's production volume continues to increase, its absolute carbon emissions are expected to rise accordingly. Prior to reaching the carbon emissions peak, to ensure substantive GHG emissions reduction performance, the Company's carbon emissions intensity metric (GHG emissions intensity per NT\$ million of revenue) should decrease year by year.
2. At this stage, the GHG emissions reduction targets do not include the U.S. operations, Malaysia operations, or newly established production lines or new sites from 2025 onward.

GHG Emissions Reduction Actions and Achievements

Climate change is a global challenge that requires collective action, and EMC continues to strengthen related initiatives. For GHG emissions reduction planning, each department works with responsible units at each operation to maintain and improve equipment in energy consumption hotspots based on annual GHG inventory results. Each operation continues to monitor the impacts of CCL manufacturing processes and operational activities on climate change and supports EMC's energy-saving, GHG emissions reduction, and GHG reduction strategies and targets.

In 2025, EMC's GHG emissions reduction target was set at achieving effective GHG emissions reduction equivalent to 1% of 2023 GHG emissions, representing a total reduction target of 1,733 tCO₂e. After tracking the actual GHG emissions reduction performance from internal voluntary GHG emissions reduction projects and renewable electricity initiatives, total GHG emissions reductions reached 52,115.97 tCO₂e, exceeding the original target.

I. Internal Voluntary GHG Emissions Reduction Measures

EMC identified electricity consumption as the primary source of GHG emissions. Accordingly, improving energy efficiency has become the core GHG emissions reduction strategy. The Company implements energy management practices based on systematic energy management approaches and actively promotes various energy-conservation initiatives. Major GHG emissions reduction measures include variable-frequency drive (VFD) controls and energy optimization for air-conditioning systems, efficiency improvements for process dust collection blowers, timer-based exhaust system controls, centralized energy-conservation controls for compressed-air systems, and low-NOx boiler retrofits combined with waste heat recovery mechanisms. These measures improve energy efficiency and enhance GHG emissions reduction performance. In 2025, the 17 voluntary GHG emissions reduction projects implemented by EMC achieved approximately 1,288.98 tCO₂e in GHG emissions reductions. In addition to process-related improvement measures, EMC allocates annual budgets to replace energy-intensive and aging equipment, implement energy-conservation improvements, and monitor performance to verify effectiveness. Additional initiatives include temperature control for administrative office air-conditioning systems, full adoption of LED lighting, restrictions on the use of certain elevators during peak periods, and employee energy-conservation improvement proposal programs. These measures primarily enhance daily operational efficiency and complement large-scale GHG emissions reduction projects.

• Energy-Conservation Measures, Specific Practices, and Performance Implemented in 2025

Taiwan Operations

1. Convert the OCU thermal oil pumps for presses at Plants 3 and 4 to variable-frequency control.
2. Replace air compressors with variable-frequency energy-efficient models.
3. Replace supply and exhaust fan motors in the coating area of Plant 1.
4. Install variable-frequency drives (VFDs) in the air-handling units for the automated storage and retrieval system (AS/RS) in Zone 3 of Plant 1.
5. Introduce heat pumps for hot-water heating in washing machines at Plants 1, 2, and 4, as well as Phase II of Plant 4.
6. Consolidate Mass Lam wet-process exhaust gas systems and optimize scrubber operation.
7. Replace air-handling unit fans with energy-efficient EC fans.

Total Electricity Savings **666,320** kWh/year

GHG Emissions Reduction Achieved **315.835** tCO₂e/year

Kunshan Site

1. Optimize energy efficiency of dust collection blowers in the fabric loading area of coating machines.
2. Improve energy efficiency of the R&D Center air-conditioning system.

Total Electricity Savings **466,106** kWh/year

GHG Emissions Reduction Achieved **250.112** tCO₂e/year

Zhongshan Site

1. Reduce the operating frequency of main fans for mixing scrubbers in Phases I and II.
2. Implement timer-based control for exhaust fans in hot-pressing and heat-exchange areas.
3. Reduce the operating frequency of process cooling-water pumps in Phases I and II.
4. Improve energy efficiency of the R&D Center air-conditioning system.

Total Electricity Savings **467,118** kWh/year

GHG Emissions Reduction Achieved **250.656** tCO₂e/year

Huangshi Site

1. Convert fixed-frequency OCU thermal oil pumps for presses at Plant 1 to variable-frequency operation.
2. Replace 200W explosion-proof high-bay lamps in the mixing workshop with 100 W energy-efficient explosion-proof high-bay lamps.
3. Improve centralized energy-conservation control of the compressed-air system.
4. Implement low-NOx boiler retrofits and additional waste heat recovery systems.

Total Electricity Savings **665,978** kWh/year

Total Natural Gas Savings **57,573** NM³/year

Electricity-Related GHG Reduction **357.364** tCO₂e/year

Natural Gas-Related GHG Reduction **115.009** tCO₂e/year

GHG Emissions Reduction Achieved **472.373** tCO₂e/year

Total

Approximately **1,288.98** tCO₂e



Notes: 1. The Taiwan Operations used the 2024 electricity emission factor announced by Taiwan Power Company: 0.474 kgCO₂e/kWh.
2. The Mainland China Operations used the 2022 national average electricity carbon dioxide emission factor: 0.5366 kgCO₂/kWh.

II. Carbon Reduction Performance from Renewable Electricity and Renewable Energy Certificates

In line with its GHG emissions reduction targets, EMC continues to expand the use of renewable energy through wheeling of renewable electricity, procurement of renewable energy certificates, and the installation of on-site solar PV generation for self-consumption systems. In 2025, EMC's renewable energy reached approximately 94.75 million kWh, and the percentage of renewable electricity use was 38.43%, an increase of 37.72 percentage points from 2024. For details regarding renewable energy implementation at each operation, please refer to Section [4.2.1 Energy Consumption and Management](#).

III. Other Climate Action Initiatives : First Procurement of International VCS Voluntary Carbon Credits and Completion of Carbon Credit Retirement

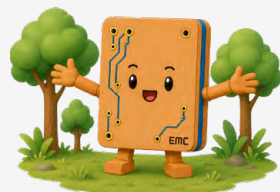
In addition to continuing to promote energy conservation and GHG emissions reduction, improve energy efficiency, and conduct GHG inventories, EMC has progressively monitored international voluntary carbon market mechanisms as a reference for corporate climate change management and sustainability strategies, supporting global climate action and environmental sustainability.

In 2026, the Kunshan Site procured voluntary carbon credits issued under Verra's Verified Carbon Standard (VCS). The selected projects included the "Xinfeng AWMS GHG Mitigation Project in Liaoning Province," the "Yangxiang AWMS GHG Mitigation Project in Shandong Province," and the "Henan Lehuijia Composting Project." A total of 27,815 tCO₂e of VCS voluntary carbon credits were procured. These carbon credits were subject to third-party verification by an independent verification body and complied with international voluntary carbon market requirements, enhancing transparency, traceability, and management consistency.

To prevent double counting and complete voluntary carbon offsetting, the Kunshan Site retired all 27,815 tCO₂e of VCS voluntary carbon credits through the Verra Registry. The retired credits were used to voluntarily offset a portion of the Kunshan Site's verified 2025 GHG emissions.



VCS Carbon Credit
Retirement Certificate



VCS is one of the world's leading international voluntary carbon credit standards and applies rigorous methodologies and verification mechanisms to support climate mitigation and environmental sustainability projects. Through participation in international carbon credit mechanisms, EMC continues to understand and monitor global climate governance trends. Meanwhile, internal voluntary GHG emissions reduction measures and renewable electricity procurement remain the Company's principal substantive GHG emissions reduction strategies, supporting global climate action and the Company's sustainability strategies.



ESG SPOTLIGHT

Enhancing Energy Efficiency and GHG Emissions Reduction Benefits

RTO Thermal Storage Efficiency Optimization Project



Making Heat Recovery Part of Low-Carbon Manufacturing

As the manufacturing sector moves toward low-carbon transformation, improving energy efficiency and reducing operational carbon emissions have become important aspects of sustainable corporate development. To further advance energy conservation, GHG emissions reduction, and low-carbon manufacturing initiatives, EMC optimized its existing regenerative thermal oxidizer (RTO) system. By installing additional heat storage ceramic media, the project improved heat recovery efficiency and reduced natural gas consumption while maintaining pollution control performance and process stability, thereby strengthening energy management performance.

Closing the Loop through Heat Recovery

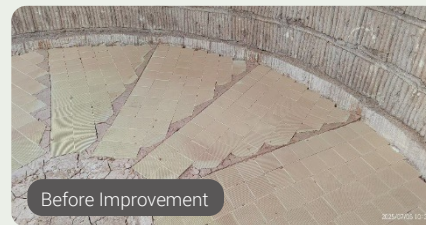
The RTO system primarily uses heat storage ceramic media to recover heat from high-temperature exhaust gas and reuses the heat to preheat incoming air during cyclic operation. By increasing the amount of heat storage ceramic media and expanding heat exchange capacity, the project enhanced heat recovery and reuse efficiency, further reducing the additional energy demand of the burner.

With treated air flow rate, inlet concentration, reaction temperature, and residence time maintained at stable levels, natural gas consumption was significantly reduced while equipment operation remained stable, demonstrating improvements in both process stability and energy efficiency.

Demonstrating Energy Conservation and GHG Emissions Reduction Benefits through Data

After project completion, the RTO exhaust temperature decreased from 135°C to 126°C, indicating improved heat recovery efficiency. Average monthly natural gas consumption also decreased from 46,358 m³ to 36,884 m³, effectively reducing energy consumption.

Through optimization of heat storage efficiency, the project is estimated to reduce annual natural gas consumption by 113,688 m³ and greenhouse gas emissions by approximately 227.1 tCO₂e, demonstrating tangible benefits in energy conservation and low-carbon manufacturing. Although the increased heat storage media slightly increased system pressure differential, overall equipment operation remained stable, achieving a balance among energy efficiency, process stability, and pollution control requirements.



The original heat storage zone configuration had optimization potential, which limited heat recovery efficiency.



The installation of additional heat storage ceramic media increased heat storage capacity and heat exchange efficiency, reducing exhaust heat loss.

4.3 Climate-Related Risks and Opportunities (TCFD)

As global climate change intensifies and emphasis on sustainable business practices continues to grow, companies' ability to address environmental impacts and transition challenges has become a key concern for stakeholders. As a key upstream material supplier in the electronics industry, the CCL industry is highly energy-intensive and carbon-intensive. For companies with production bases concentrated in Taiwan and Mainland China, climate-related risks may present significant operational and financial challenges that require proactive management. In response to these challenges, EMC has adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to systematically identify, assess, and disclose climate-related risks and opportunities, and refers to the IFRS S2 Climate-related Disclosures framework as a reference for related disclosures.

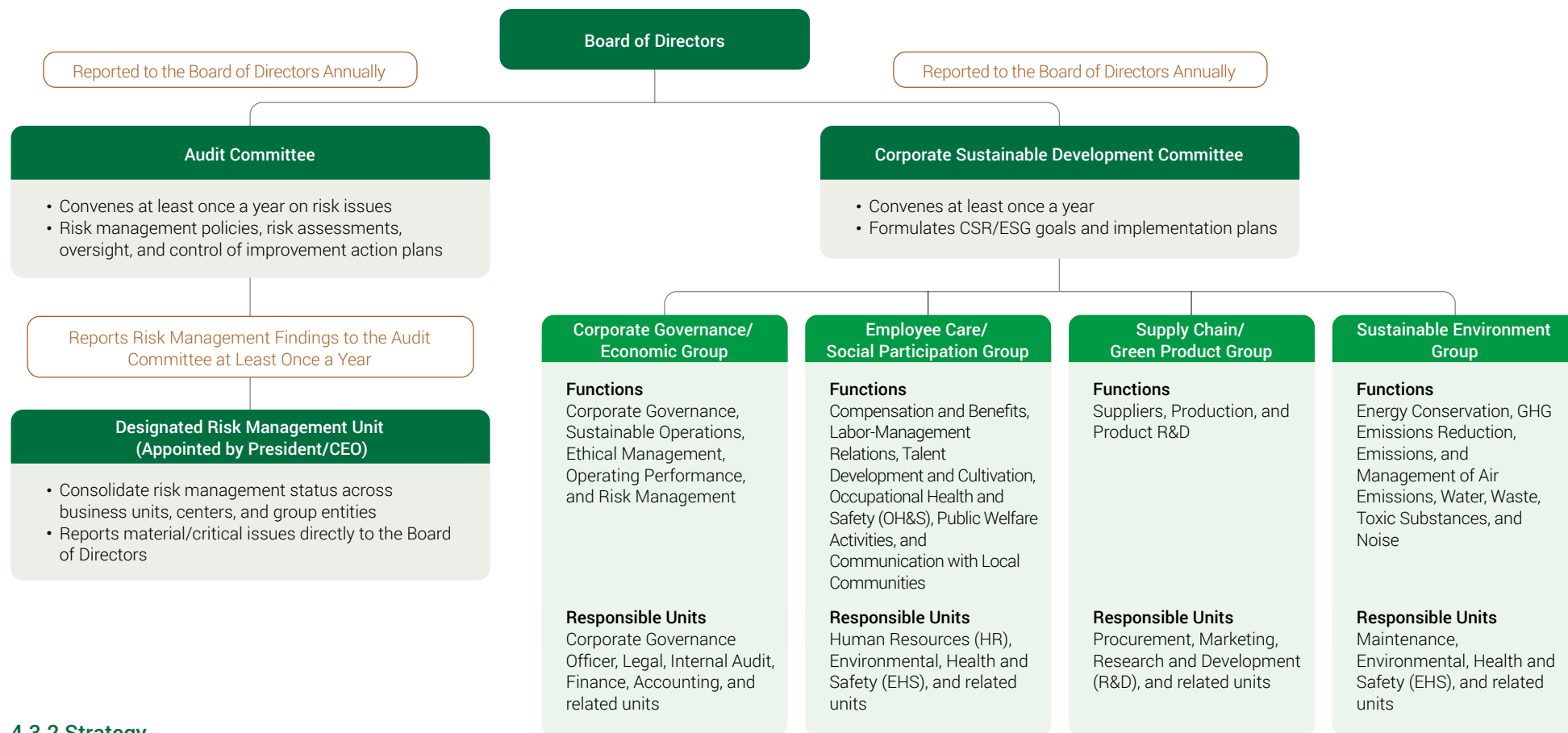
Under the TCFD framework, EMC analyzes the potential impacts of climate change on its operations and financial performance across four thematic areas—governance, strategy, risk management, and metrics and targets—and develops corresponding mitigation and adaptation measures. The Company also evaluates how these actions support its sustainability transition and alignment with international markets, facilitating the integration of climate risks into financial management while enhancing organizational resilience and sustainable competitiveness.

EMC prioritizes physical impact analysis for its Taiwan Operations, supplemented by assessments of other operations, and evaluates major physical hazards of stakeholder concern, including extreme heat, drought, and flooding. The Company also conducts financial impact analyses of transition risks, including increased costs associated with GHG emissions, to support the development of future climate impact adaptation plans. Through adoption of the TCFD framework, EMC demonstrates its commitment to addressing climate-related issues and proactively responding to the global trend toward sustainable supply chain management under climate change.

4.3.1 Governance

Category	Description	2025 Actions
 Board Oversight	The Board is the highest governance body responsible for overseeing climate-related issues and making related decisions. The Corporate Sustainable Development Committee regularly reports progress on climate-related initiatives to the Board. The Corporate Sustainable Development Committee, a functional committee under the Board, consists of Board members with expertise in corporate sustainability as authorized by the Board. Chairman Dong Ding-Yu serves as chairperson, while Independent Directors Cheng Duen-Chian and Chen Hsi-Chia serve as members. One of the Committee's key responsibilities is to promote, develop, and supervise climate-related initiatives approved by the Board.	The Corporate Sustainable Development Committee regularly discusses EMC's key climate-related risks and response strategies and reports climate-related sustainability implementation progress to the Board at least once a year. This enables the Board to understand climate-related risks, approve relevant management policies, and oversee their implementation.
 Management's Role and Responsibilities	The Corporate Sustainable Development Committee oversees four ESG groups: the Corporate Governance/Economic Group, Supply Chain / Green Product Group, Employee Care / Social Participation Group, and Sustainable Environment Group. These groups comprise heads of relevant functions or their designated representatives and are responsible for assessing and managing climate-related risks and opportunities and implementing climate-related disclosure activities. A representative from the Office of the Chairman reports to the Corporate Sustainable Development Committee at least once a year.	Climate change involves a broad range of issues. To fully understand the potential operational impacts and opportunities arising from climate-related risks, EMC follows the TCFD framework and conducts cross-functional discussions and exchanges through the ESG groups. At least once a year, the groups assess operational impacts and likelihood of occurrence, identify significant risks and opportunities, develop mitigation and adaptation strategies, and report the results to the Corporate Sustainable Development Committee.

Climate Governance Structure



4.3.2 Strategy

The Taiwan Operations analyze the principal climate-related risks and opportunities identified by stakeholders to support the Company's future climate adaptation planning. For EMC, physical climate hazards, including natural disasters such as typhoons and floods, represent the most significant source of climate-related operational risk, with production capacity being the most directly affected aspect. Conversely, growing customer demand for sustainable products creates opportunities to strengthen customer partnerships and drive R&D innovation. Accordingly, the Company continues to invest in and develop sustainable products in response to increasing market demand arising from climate change. For the upstream supply chain, climate change may increase the likelihood of natural disasters that disrupt suppliers' normal operations. To enhance supply chain resilience, the Company requires suppliers to maintain flexible delivery capabilities, provide alternative shipping locations, and continuously strengthen sustainable supply chain management.

Impacts of Climate-Related Risks and Response Strategies

Risk Category	Risk Dimension	Risk Description (Risk Factor)	Time Horizon			Impacts on Company Strategy, Operations, and Finance	Response Strategies and Measures	Financial Impacts, Results, and Performance of Response Measures
			Short Term <3 years	Medium Term 3-5 years	Long Term >5 years			
Physical Risk	Acute	Natural disaster events (e.g., typhoons and floods)	v			Natural disasters may damage machinery and equipment, disrupt utility systems, increase equipment failure rates, and raise operating costs. The Company provides double pay as well as transportation and fuel subsidies to employees who report to work during typhoons, resulting in higher operating costs.	The Company has established emergency activation criteria and response procedures under its Natural Disaster Emergency Response Plan. Site-specific emergency response procedures are developed based on local disaster scenarios to reduce the risk of equipment damage and operational disruption.	No losses resulting from natural disasters or other related incidents were recorded in 2025.
Physical Risk	Chronic	Abnormal temperature and humidity changes			v	Abnormal temperature and humidity may overload equipment, increase equipment failure rates, and require additional use of air-conditioning systems, resulting in higher electricity consumption and operating costs.	Conduct energy diagnostics and replace aging or energy-intensive production and air-conditioning systems with high-efficiency equipment.	Through the 17 voluntary GHG emissions reduction initiatives implemented by the Company and its subsidiaries in 2025, GHG emissions were reduced by 1,288.98 tCO ₂ e, equivalent to electricity savings of approximately 2.26552 million kWh and natural gas savings of 57.57 thousand cubic meters. Key improvement measures included air-conditioning system optimization and production equipment efficiency enhancements.
Transition Risk	Policy and Legal	Increased GHG emissions costs (e.g., carbon fees and carbon credits)		v		Government authorities in the regions where the Company operates may introduce additional GHG emissions reduction requirements. For example, Taiwan has implemented carbon fees for major emitters. Carbon fees imposed on the Company or its suppliers may increase operating costs.	Establish corporate GHG emissions reduction targets, require business units to proactively implement GHG emissions reduction measures, and continue identifying renewable electricity sources, including renewable electricity purchases and renewable energy certificates. Conduct annual GHG inventories and quantification in accordance with ISO 14064-1:2018, establish reduction targets based on inventory results, regularly review carbon emissions, and implement response measures to keep emissions below applicable regulatory thresholds while planning long-term GHG emissions reduction initiatives to avoid additional costs and capital expenditures.	In 2025, the Company's principal voluntary GHG emissions reduction initiatives included variable-frequency control and energy optimization of air-conditioning systems, efficiency improvements to process dust collection blower equipment, timer-controlled exhaust systems, centralized compressed-air system optimization, low-NOx boiler retrofits, and waste heat recovery, with a total investment exceeding NT\$30 million. Carbon emissions at the Taiwan Operations remained below the government's carbon fee threshold; therefore, no carbon fee expenses were incurred. The Huangshi Site purchased renewable electricity and carbon allowances in accordance with the 2024 Hubei Province Carbon Emission Allowance Allocation Plan, resulting in additional expenses of approximately NT\$1 million. In 2025, the Company and its subsidiaries reduced GHG emissions by 1,288.98 tCO ₂ e through 17 voluntary GHG emissions reduction initiatives. Renewable electricity measures included the purchase of 713.238 thousand kWh of renewable electricity, 1,616.919 thousand kWh of on-site solar PV generation for self-consumption, and the acquisition of 92,421 China GECs, representing 92,421 thousand kWh of renewable electricity in Mainland China. The total expenditure on these initiatives was approximately NT\$35 million.

Climate-Related Opportunity Impacts and Response Strategies

Opportunity Type	Opportunity Description	Time Horizon			Impacts on Corporate Strategy, Operations, and Finance	Response Strategies and Measures	Financial Impacts, Results, and Performance of Response Measures
		Short Term <3 years	Medium Term 3-5 years	Long Term >5 years			
Products and Services	Development of sustainable products (Halogen-free Laminates)	v			Continue developing sustainable products in response to evolving international environmental trends to enhance product competitiveness, increase revenue, and reduce the environmental impacts of products.	Develop high-performance, low-pollution sustainable products and increase the use of bio-based epoxy resins in low-carbon formulations.	Planned R&D investment: NT\$2,603,567 thousand.

(continued on next page)

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Opportunity Type	Opportunity Description	Time Horizon			Impacts on Corporate Strategy, Operations, and Finance	Response Strategies and Measures	Financial Impacts, Results, and Performance of Response Measures
		Short Term <3 years	Medium Term 3-5 years	Long Term >5 years			
Resource Efficiency	Participation in Energy Conservation and Waste Reduction Programs with Target Setting		v		Establish annual waste reduction plans at each site to reduce waste generation, waste transportation costs, and waste treatment expenses. Waste reduction initiatives also help reduce GHG emissions generated during waste treatment processes, such as landfilling and incineration, thereby mitigating environmental impacts.	Establish environmental objectives periodically in accordance with the ISO 14001:2015 Environmental Management System. The Taiwan and Mainland China Operations have progressively implemented and obtained ISO 50001:2018 Energy Management System certification and regularly establish and review energy management objectives.	Since 2025, all Taiwan and Mainland China Operations have obtained ISO 14001 Environmental Management System and ISO 50001 Energy Management System certification.
Resource Efficiency	High-Efficiency Facilities and Equipment			v	Regular facility upgrades and the replacement of equipment with more energy-efficient machinery help reduce energy consumption and operating costs. High-performance facilities and equipment also improve product yield and increase revenue.	Continue implementing plans to replace energy-intensive facilities and equipment.	In 2025, the Company continued implementing equipment replacement and energy efficiency improvement projects covering heat transfer oil systems, compressed-air systems, air-conditioning systems, and waste heat recovery. The Company will continue replacing high energy-consuming facilities and equipment, regularly reviewing project progress, and progressively advancing subsequent improvement targets.
Resilience	Promulgation and Implementation of New Environmental Regulations			v	Continuously monitor newly issued environmental regulations, ensure regulatory compliance, and promptly improve equipment and operational practices to reduce both physical and transition climate-related risks while enhancing operational resilience.	Conduct regular regulatory compliance reviews. Where non-compliance is identified, implement corrective actions and establish preventive measures.	No violations of environmental or climate-related laws and regulations were recorded in 2025.

In 2025, the Taiwan Operations conducted climate scenario analysis primarily with reference to the Shared Socioeconomic Pathways (SSPs) presented in the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6). The SSP1-2.6 low-emissions scenario was selected as the basis for assessing physical climate-related risks. For transition risks, the International Energy Agency (IEA) Announced Pledges Scenario (APS), which is broadly aligned with the SSP1-2.6 scenario, was adopted as the analytical basis.

The analysis focused primarily on transition risks and included a scenario analysis of the risk associated with increased GHG emission costs to assess its potential financial impacts on the Company. Scenario analysis is intended to help the Company understand the potential impacts of climate change on its operations rather than to predict future outcomes. It also serves as an important tool for strategic planning, risk management, and the assessment of the Company's climate resilience. The analysis combined qualitative and quantitative approaches to evaluate the Company's resilience to the transition risk of increasing GHG emission costs under different external conditions.

The analysis incorporated key assumptions, including the progressive implementation of carbon fees or carbon taxes and the transmission of these costs to downstream markets through electricity prices and the supply chain. The assessment covered both production and sales activities and evaluated the potential financial impacts of carbon costs associated with GHG emissions, rising electricity costs, and export carbon tariffs on operating expenses and cost of sales. Overall, these factors may place pressure on the Company's profitability. Under the APS scenario, the analysis indicates that by 2030 the Taiwan Operations may incur (1) higher domestic carbon fee expenses, (2) higher domestic electricity costs, and (3) higher international carbon tariff expenses on exported products as a result of increasing GHG emission costs. The combined impact is estimated to reduce the Company's 2030 profit by approximately NT\$20 million.

4.3.3 Risk Management

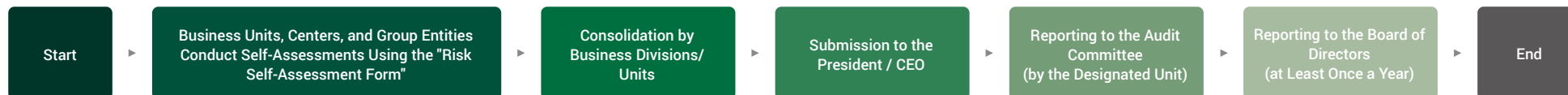
Integration with Existing Risk Management Systems

EMC has established the Risk Management Policy and Procedures, which was approved by the Board of Directors in 2024, as the highest-level guiding framework for corporate risk management. The Company's risk management framework covers financial risks, strategic and operational risks, information security risks, and environmental, energy, and climate change risks.

Climate-related risks are categorized under environmental, energy, and climate change risks and are managed through the Corporate Sustainable Development Committee and ESG teams comprising management representatives from various organizational levels. The designated unit under the Office of the President submits risk management reports to the Board of Directors at least annually.

The Sustainable Environment Group under the Corporate Sustainable Development Committee is responsible for managing pollution sources, climate change and GHG emissions, and energy-related matters. Its responsibilities include managing risks associated with GHG emissions, carbon credit management, and energy management in response to climate change and natural disasters. It also oversees risks related to compliance with international and local environmental regulations, including air pollution control, water pollution prevention and control, waste management, chemical substance management, noise control, and environmental impact assessment requirements.

• Risk Self-Assessment Process



Climate-Related Risk Management Process

The climate-related risk management process follows EMC's Risk Management Policy and Procedures and comprises the following seven procedures:

(1) Risk Management Awareness

EMC actively cultivates risk management awareness and adapts its risk management approaches in response to changes in the operating environment. To enhance department heads' and employees' understanding of risk management policies, procedures, and risk identification practices, EMC periodically conducts internal communication activities and training programs.

(2) Objective Setting

Objective setting serves as the foundation for risk identification, risk assessment, and risk response. When departments conduct strategic planning and establish business objectives, they shall ensure that the risks assumed in achieving these objectives remain within EMC's risk appetite.

(3) Risk Identification

Risk identification refers to the process of analyzing EMC's operating environment and determining potential events and their underlying causes based on internal and external

environmental factors. Each department shall identify potential risk sources within its areas of responsibility, incorporate historical experience to anticipate potential future risks, classify identified risks, and regularly monitor and report risk identification results. Any unexpected risk events shall be reported and addressed promptly to prevent material impacts on EMC.

(4) Risk Assessment

Each department shall assess and analyze identified risks based on actual circumstances, using available information to evaluate the likelihood of occurrence and the potential impact on EMC. Risk assessments shall consider whether existing internal controls are adequate to mitigate or prevent identified risks. The results of risk analysis shall provide essential information for risk evaluation and response planning.

Quantifiable risks shall be assessed and managed using appropriate quantitative analysis techniques, while risks that are difficult to quantify shall be evaluated through qualitative assessments based on their likelihood and potential impact.

(5) Risk Response

Risk response involves the development of response plans

and action measures for identified risks. Such plans shall specify response approaches, responsible units, resource requirements, implementation schedules, and monitoring and review mechanisms, while considering cost-effectiveness. Where necessary, cross-functional collaboration shall be undertaken to address risk events collectively.

(6) Risk Monitoring

Risk assessments shall be conducted regularly on an annual basis. Each business unit, center, and Group function shall complete a risk self-assessment questionnaire. The Office of the President and relevant business units shall consolidate the assessment results and submit periodic risk management reports to the President. When unforeseen material risks arise, timely meetings shall be convened to assess the risks and develop response plans. Relevant forms, meeting records, and supporting documents shall be retained for record-keeping purposes.

(7) Information Disclosure

In addition to disclosing relevant information in accordance with applicable regulatory requirements, EMC shall disclose risk management-related information through the Annual Report, Sustainability Report, or corporate website.

• Risk Management Procedures



Climate Risk and Opportunity Identification Process

By referencing the TCFD framework, global risk assessment reports, and Taiwan's climate change projection studies for 2050, EMC identifies and assesses significant climate-related risks and opportunities based on their likelihood of occurrence and potential impact severity.

The Company evaluates the impacts of climate-related risks and opportunities on operations, strategy, and financial planning, and periodically updates the potential financial impacts under different climate scenarios. Relevant committees and working teams develop management approaches and response measures for identified significant risks.

Climate-Related Risk Management Process

Risk Identification and Assessment

- Functional Unit Identification: Individual functional units/departments conduct preliminary identification and assessment of domain-specific climate risks based on their operational scope.
- Centralized Coordination: A designated unit (appointed by the President/CEO) coordinates overall climate-related risk and opportunity assessments, overseeing the cross-functional risk management process.

Risk Mitigation & Adaptation

- Prioritization & Action Planning: Actionable management plans and mitigation strategies are formulated based on the matrix rating and priority levels of identified climate risks and opportunities.
- Execution: Functional units rigorously implement context-specific response measures and adaptation strategies aligned with corporate climate goals.

Risk Monitoring

- Regular Monitoring & Reporting: Standardized tracking and periodic performance reporting are conducted based on designated risk topics, providing management and oversight governance units with consolidated risk control updates.

4.3.4 Metrics and Targets

EMC complies with the requirements and implementation timelines stipulated in the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.

In accordance with the applicable requirements, EMC plans to disclose GHG inventory information in 2026 and disclose GHG reduction targets, strategies, and specific action plans for 2027, with a base year established no later than 2026. EMC and its subsidiaries have completed the 2025 GHG inventory and verification process ahead of schedule, covering Scope 1, Scope 2, and Scope 3 (Category 3 to Category 4) emissions.

The Scope 3 inventory boundary covers all operating sites, and third-party verification in accordance with ISO 14064-1:2018 was completed in April 2026. For details, please refer to Section [4.2.2 GHG Inventory](#). EMC has also established GHG emissions reduction targets based on current operational conditions and future development plans.

Climate-Related Risks and Opportunities Identification & Assessment Flowchart



GHG Emissions Reduction Targets

In response to capacity expansion, PCB industry trends, and local laws and international standards, the Company has developed a reasonable GHG reduction plan and set 2023 as the base year for its GHG inventory. For 2030, the Company targets effective GHG reductions equivalent to 30% of 2023 base-year GHG emissions, including renewable electricity reductions equivalent to 25% of base-year emissions. In addition, the Company expects to achieve net-zero carbon emissions by 2050 in line with applicable government policies and regulatory requirements, as well as international standards.

As EMC continues to expand its global manufacturing footprint and increase production capacity, total GHG emissions may increase in line with business growth. Therefore, EMC will periodically review and adjust its GHG emissions reduction targets based on actual operational conditions.

For details regarding GHG emissions reduction targets, actions, and performance, please refer to Section [4.2.3 GHG Emissions Reduction Targets, Actions, and Achievements](#). Information regarding renewable energy utilization is disclosed in Section [4.2.1 Energy Consumption and Management](#).

4.4 Resource Management and Mitigation of Environmental Impacts

4.4.1 Water Resources Management

Compared with other industries, EMC's operational water consumption is relatively low. Although water resources management is not identified as a material environmental topic, EMC and its subsidiaries included in the consolidated financial statements have continuously monitored water conservation and related environmental issues. EMC promotes water conservation through the implementation of water-saving measures in daily operations and continuous improvement of water-use efficiency. We have set a water conservation target of reducing total water consumption intensity by 3% from the previous year, so as to derive greater value from available water resources.

The water supply sources of EMC and its subsidiaries are 100% municipal water supplies. Water is primarily used for air-conditioning systems, employee domestic water consumption, equipment surrounding plant facilities, and cleaning processes, among which air-conditioning water accounts for the largest proportion. All EMC operating sites are located within industrial parks planned by local governments. Water consumption from operations does not result in significant impacts on water resources or the ecological environment of water sources. Wastewater generated from operations is discharged through legally approved pipelines to industrial park wastewater treatment facilities for proper treatment. EMC recognizes water resources as valuable global resources. Reducing water consumption and improving water-use efficiency are therefore important aspects of the Company's environmental management efforts. To strengthen water resources management, EMC and its subsidiaries included in the consolidated financial statements continue to implement improvement measures, including water quality control for air-conditioning systems and evaluation of water quality monitoring mechanisms. Through ongoing water management and conservation initiatives in 2025, total water consumption intensity per NT\$ million of revenue decreased from 0.0100 million liters/NT\$ million in 2024 to 0.0077 million liters/NT\$ million in 2025, representing a decrease of 23.00% compared with 2024. In addition, total water withdrawal intensity per NT\$ million of revenue decreased by 20.13% in 2025 compared with 2024. For employee domestic water consumption, EMC promotes water conservation awareness among employees and adopts water-saving devices and related measures to reduce water and energy consumption, lower resource usage, progressively improve water-use efficiency, and fulfill its environmental responsibilities.

• Water Resource Statistics for the Past Four Years

Unit: million liters/year

Water Resource Type	Taiwan Operations				Mainland China Operations				U.S. Operations				Malaysia Operations
	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2025 (H2)
1.Municipal Water Supply	264.56	211.51	222.79	214.45	548.61	614.19	716.72	807.30	20.07	16.15	17.59	18.29	79.74
2. Surface Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.Groundwater	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Withdrawal (1+2+3)	264.56	211.51	222.79	214.45	548.61	614.19	716.72	807.30	20.07	16.15	17.59	18.29	79.74
Water Discharge	171.41	140.57	139.44	127.01	87.51	152.54	171.72	247.02	5.02	4.04	4.40	4.57	19.93
Water Consumption	93.15	70.94	83.34	87.44	461.10	461.65	545.01	565.77	15.05	12.11	13.19	13.72	57.21

Note: Penang Plant in Malaysia commenced mass production in July 2025; therefore, water resource data for 2022–2024 are not available. The reporting period for water resource statistics at the Malaysia Operations covers July 1 to December 31, 2025.

• Summary of Water Resources Statistics

Unit: million liters/year

Water Resource Type	2022	2023	2024	2025
1. Municipal Water Supply	833.24	841.85	957.10	1,119.78
2. Surface Water	0.00	0.00	0.00	0.00
3. Groundwater	0.00	0.00	0.00	0.00
Water Withdrawal (1+2+3)	833.24	841.85	957.10	1,119.78
Water Discharge	263.93	297.15	315.56	398.54
Water Consumption	569.31	544.71	641.54	724.14
Consolidated Revenue (NT\$ million)	38,672.55	41,296.22	64,376.73	94,260.58
Total Water Withdrawal Intensity per NT\$ Million of Revenue [Total Water Withdrawal (million liters) / Consolidated Revenue (NT\$ million)]	0.0215	0.0204	0.0149	0.0119
Year-on-Year Change in Total Water Withdrawal Intensity	--	-5.12%	-26.96%	-20.13%
Total Water Consumption Intensity per NT\$ Million of Revenue [Total Water Consumption (million liters) / Consolidated Revenue (NT\$ million)]	0.0147	0.0132	0.0100	0.0077
Year-on-Year Change in Total Water Consumption Intensity	--	-10.20%	-24.24%	-23.00%

Note: The Penang Plant in Malaysia commenced mass production in July 2025; therefore, no water resource data are available for 2022–2024. The water resource reporting period covers July 1 to December 31, 2025.

The water sources, receiving water bodies for discharge, and wastewater treatment management practices of EMC's operating sites are presented below.

• Water Withdrawal Sources and Receiving Water Bodies

Operations	Site / Plant	Water Withdrawal Source	Wastewater Discharge Pathway and Direct Discharge Status to Natural Water Bodies	Final Receiving Water Body
Taiwan Operations	Guanyin Site	Municipal water	Discharged to the local public wastewater treatment system; no direct discharge to natural water bodies	Shulin Creek
	Hsinchu Plant	Municipal water		Qiedong Creek
Mainland China Operations	Kunshan Site	Municipal water		Yangtze River
	Zhongshan Site	Municipal water		Shiqi River
	Huangshi Site	Municipal water		Yangtze River
U.S. Operations	Arlon EMD	Municipal water		--
Malaysia Operations	Penang Plant	Municipal water	--	

Note: Technica, U.S.A.: As this site is not a manufacturing facility, it does not generate process wastewater discharge.

4.4.2 Air Pollution Control GRI 305-7

EMC manages air pollutant emissions arising from manufacturing processes and operational activities and implements improvement measures while ensuring compliance with applicable regulatory requirements. Beginning in 2019, the Guanyin site progressively replaced heavy oil with natural gas as the fuel source for regenerative thermal oxidizers (RTOs), with the transition fully completed in 2023. The exhaust gas treatment efficiency exceeds 95%.

For air pollutant emissions at the Taiwan Operations, beginning in 2024, the Hsinchu Plant obtained approval from the Hsinchu County Government to establish site-specific VOC emission factors, resulting in lower calculated VOC emissions for the Taiwan Operations. In 2025, emissions of major air pollutants at the Taiwan Operations, including nitrogen oxides (NOx), sulfur oxides (SOx), volatile organic compounds (VOCs), and particulate matter (PM), decreased by 14.79% compared with 2024.

At the Mainland China Operations, air pollutant emissions increased in 2025 compared with 2024. In addition to increased overall production volume, changes in product mix at the Huangshi Site resulted in a higher proportion of nitrogen-containing products, leading to an increase in related air pollutant emissions compared with 2024.

Overall, although air pollutant emissions at certain operating sites increased due to production growth and product mix adjustments, air pollutant emission intensity per NT\$ million of revenue continued to decline. In 2025, emission intensity decreased by 35.96% compared with 2024, by 57.12% compared with 2023, and by 65.88% compared with 2022. Overall, emission intensity continued to show a year-over-year declining trend.

• Air Pollutant Emissions Statistics

Unit: kg

Air Pollutant	Taiwan Operations				Mainland China Operations			
	2022	2023	2024	2025	2022	2023	2024	2025
Nitrogen Oxides (NOx)	26,390.91	15,922.76	17,327.00	15,079.39	35,955.21	37,372.77	88,469.12	117,835.40
Sulfur Oxides (SOx)	39,317.45	22,981.11	23,328.71	22,031.75	7,428.12	8,008.09	17,182.84	3,448.12
Persistent Organic Pollutants (POPs)	Not measured	Not measured	Not measured	Not measured	Not measured	Not measured	Not measured	Not measured
Volatile Organic Compounds (VOCs)	533,978.48	451,134.10	409,699.53	346,570.65	29,938.03	32,529.79	36,990.86	39,687.35
Hazardous Air Pollutants (HAPs)	Not measured	Not measured	Not measured	Not measured	Not measured	Not measured	Not measured	Not measured
Particulate Matter (PM)	3,265.44	1,204.71	1,249.33	1,140.62	2,633.48	7,679.00	7,922.32	18,846.24
Total Air Pollutant Emissions	602,952.28	491,242.68	451,604.57	384,822.41	75,954.84	85,589.65	150,565.14	179,817.10

Notes: 1. Data sources for the Taiwan Operations: Ministry of Environment air pollution control fee declaration data (including the Guanyin site and Hsinchu Plant). VOCs and related values are estimated based on air pollution control fee declaration data and are not actual measured values. Under applicable local regulations, persistent organic pollutants (POPs) and hazardous air pollutants (HAPs) are not required testing items.

2. Data sources for the Mainland China Operations: Monthly air pollutant testing reports (Kunshan Site) and annual implementation reports for emission permits (Zhongshan Site and Huangshi Site). Under applicable local regulations, persistent organic pollutants (POPs) and hazardous air pollutants (HAPs) are not required testing items.

3. Data sources for the United States operations:

- Arlon EMD: Air pollutant testing is conducted once every five years; therefore, no relevant data are currently available.
- Technica, U.S.A.: As this location is not a manufacturing site, air pollutant testing is not required; therefore, no relevant data are available.

4. Malaysia Operations: The Penang Plant began mass production in July 2025. As the reporting period does not cover a full year of operation, complete annual air pollutant testing or reporting data are not yet available.

5. Calculation methods for the Taiwan Operations:

- Nitrogen oxides (NOx): Material usage × emission factor (announced by the Ministry of Environment)
- Sulfur oxides (SOx): Material usage × emission factor (announced by the Ministry of Environment) × sulfur content percentage of materials
- Volatile organic compounds (VOCs): $\Sigma(\text{process emissions}) = \text{Material usage} \times \text{emission factor (announced by the Ministry of Environment)}$
- Particulate matter (PM): $\Sigma(\text{process emissions}) = \text{Material usage} \times \text{emission factor (announced by the Ministry of Environment)}$

6. Calculation methods for the Mainland China Operations: Air pollutant emissions data are compiled and calculated based on periodic testing reports and annual implementation reports for emissions permits at each operating site.

7. Calculation methods for the United States operations: Relevant testing and calculations are conducted once every five years; therefore, no relevant data are available for the current reporting year.

• Air Pollutant Emissions Statistics

Unit: kg				
Air Pollutant Type	2022	2023	2024	2025
Nitrogen Oxides (NOx)	62,346.12	53,295.53	105,796.12	132,914.79
Sulfur Oxides (SOx)	46,745.57	30,989.20	40,511.55	25,479.87
Persistent Organic Pollutants (POPs)	Not measured	Not measured	Not measured	Not measured
Volatile Organic Compounds (VOCs)	563,916.51	483,663.89	446,690.39	386,258.00
Hazardous Air Pollutants (HAPs)	Not measured	Not measured	Not measured	Not measured
Particulate Matter (PM)	5,898.92	8,883.71	9,171.65	19,986.86
Total Air Pollutant Emissions	678,907.12	576,832.33	602,169.71	564,639.51
Consolidated Revenue (NT\$ Million)	38,672.55	41,296.22	64,376.73	94,260.58
Year-on-Year Change in Air Pollutant Emissions (YoY)	-	-15.04%	4.39%	-6.23%
Air Pollutant Emissions Intensity per NT\$ Million of Revenue [Total Air Pollutant Emissions (kg/year) / Consolidated Revenue (NT\$ Million)]	17.5553	13.9682	9.3538	5.9902
Year-on-Year Change in Air Pollutant Emissions Intensity per NT\$ Million of Revenue	-	-20.43%	-33.03%	-35.96%

4.4.3 Waste Management GRI 306-1/GRI 306-2/GRI 306-3/GRI 306-4/GRI 306-5

Waste generated by EMC is classified according to its characteristics into general industrial waste and hazardous industrial waste. The Company's core strategies for process waste management focus on compliant waste collection and treatment, waste reduction, and reuse. All waste is transported off-site and ultimately treated by qualified public or private waste collection, transportation, and treatment organizations approved by competent authorities in accordance with applicable local regulations. Waste with potential for resource recovery and reuse is sorted according to its characteristics and entrusted to professional organizations for reuse, balancing proper waste treatment with resource recovery and utilization.

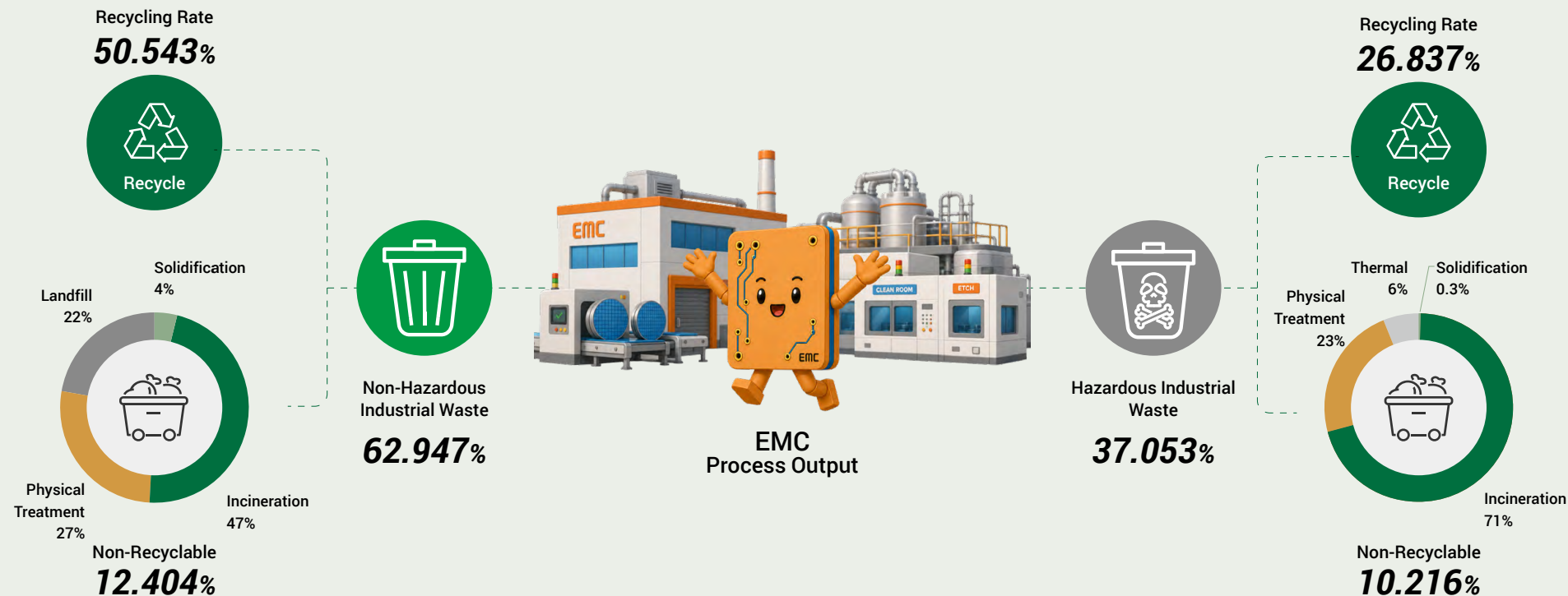
In 2025, all waste collection and treatment contractors complied with applicable laws and contractual requirements, and no non-conformities were identified. No chemical, oil, or fuel leakage incidents occurred. EMC engages qualified waste collection and transportation operators certified by competent authorities for waste treatment and regularly tracks transportation routes to ensure the legality and traceability of final waste destinations.

EMC is committed to reducing the potential environmental impacts associated with waste. Through process management and source control, EMC ensures that raw materials used in manufacturing do not contain ozone-depleting substances (ODS), and that process outputs and final products are also free of such substances.

For general industrial waste, EMC actively promotes source reduction and waste sorting. Waste that cannot be recycled or reused is properly treated through incineration, landfilling, or other methods in accordance with applicable regulations. Hazardous industrial waste is professionally handled by qualified waste collection, transportation, and treatment organizations, primarily through incineration. The Company continues to evaluate the feasibility of resource recovery and reuse to further reduce environmental impacts.

Overall, through strengthened waste classification management, improved recycling efficiency, and optimized treatment processes, EMC has enhanced resource recovery and reuse efficiency and continues to make steady progress toward waste reduction and a circular economy.

• Waste Classification and Treatment



EMC is committed to environmental protection and has established a waste reduction KPI targeting a 3% reduction in total waste generation intensity compared with the previous year. Responsible units continuously review waste reduction performance and the implementation of related management measures.

In accordance with Environmental Management System (EMS) requirements, EMC manages waste classification, storage, collection, transportation, and treatment processes. EMC obtained ISO 14001 Environmental Management System certification in 2025.

To promote sustainable resource use and circularity, EMC prioritizes waste reduction, reuse, recycling, and raw material management. Recyclable waste generated from the operations includes glass fabric, recovered solvents, waste solvents, empty resin drums, and sludge collection drums. These materials are sorted and collected and transferred to qualified recycling companies for further processing, thereby improving resource recovery and reuse efficiency. EMC has established a comprehensive waste sorting and recycling system and continuously strengthened employees' awareness of resource recycling. Only waste that cannot be recycled or reused is treated through physical treatment, incineration, or other appropriate methods.

EMC is committed to waste reduction and resource reuse. In March 2024, the Zhongshan Site successfully passed the Zero-Waste Factory assessment, and was designated as a Zhongshan Zero-Waste Factory Demonstration Entity in Zhongshan City, Guangdong Province. For details, please refer to ["ESG Spotlight | A Zero-Waste Factory: From Solid Waste Management to Resource Recovery."](#)

In terms of total waste generated, hazardous waste accounted for 11,343.58 metric tons and general industrial waste accounted for 19,271.10 metric tons in 2025, resulting in total waste generation of 30,614.68 metric tons. Total waste generation intensity decreased by 10.70% compared with 2024, 29.28% compared with 2023, and 31.13% compared with 2022. Through source reduction measures, including process technology improvements and raw material reduction initiatives, EMC has progressively increased waste recycling and reuse. The overall waste recycling and reuse rate in 2025 was approximately 77.38%.

• Waste Generation, Recycling, and Disposal Statistics for the Past Four Years

Unit: metric tons

Waste Classification	Waste Treatment Method	2022	2023	2024	2025
General Industrial Waste	Reuse	1,336.62	1,017.05	739.75	793.20
	Recyclable				
	Off-site reuse	6,936.18	8,026.93	10,551.54	14,680.52
	Subtotal	8,272.80	9,043.98	11,291.29	15,473.72
	Incineration	504.36	933.20	1,810.76	1,767.53
	Physical treatment	1,823.62	771.10	666.66	1,011.90
	Non-Recyclable				
	Landfilling	1.60	0.43	33.05	852.84
	Solidification treatment	0.50	91.42	130.90	165.11
	Subtotal	2,330.08	1,796.15	2,641.37	3,797.38
Recycling Rate of General Industrial Waste		78.02%	83.43%	81.04%	80.29%
Hazardous Industrial Waste	Reuse	85.79	51.86	5.19	20.33
	Recyclable				
	Off-site reuse	4,843.30	5,691.97	6,751.09	8,171.27
	Other recycling activities	22.21	36.58	37.59	24.46
	Subtotal	4,951.30	5,780.41	6,793.87	8,216.06
	Incineration	1,409.74	1,755.26	1,780.37	2,223.83
	Physical treatment	63.91	93.49	709.91	725.02
	Thermal treatment	626.63	484.29	189.88	168.75
	Non-Recyclable				
	Stabilization treatment	75.46	0.00	0.00	0.00
	Cleaning treatment	501.72	0.00	0.00	0.00
	Other treatment methods	6.23	13.83	7.79	9.92
	Subtotal	2,683.69	2,346.87	2,687.95	3,127.52
Recycling Rate of Hazardous Industrial Waste		64.85%	71.12%	71.65%	72.43%
Total Waste Generated		18,237.87	18,967.41	23,414.48	30,614.68
Consolidated Revenue (NT\$ Million)		38,672.55	41,296.22	64,376.73	94,260.58
Total Waste Generation Intensity (metric tons/NT\$ million)		0.4716	0.4593	0.3637	0.3248
Change in Total Waste Generation Intensity Per NT\$ Million of Revenue (YoY)		-	-2.61%	-20.81%	-10.70%
Overall Recycling Rate (Total recycled waste / Total waste generated)		72.51%	78.16%	77.24%	77.38%

Notes: 1. Waste generation statistics cover the Taiwan Operations (Guanyin site and Hsinchu Plant) and Mainland China Operations (Kunshan Site, Zhongshan Site, and Huangshi Site). In 2025, the reporting boundary was expanded to include the U.S. Operations (Arlon EMD and Technica, U.S.A.) and waste generated by the Penang Plant in Malaysia after the commencement of mass production in July 2025.

2. Disaster-related waste generated at the Taiwan Operations in 2024 was assessed by the waste treatment service provider and confirmed to be unsuitable for recycling. Therefore, the waste was transported off-site and disposed of through landfilling.

3. Domestic and industrial waste generated at the Penang Plant, newly included in 2025, was primarily disposed of through landfilling in accordance with local regulations and contractor practices.

4.4.4 Environmental Grievance Mechanism and Environmental Regulatory Compliance

Environmental Grievance Mechanism

For stakeholders including customers, employees, shareholders, suppliers, government authorities, non-governmental organizations, and media representatives, appropriate communication channels are provided through the Stakeholder Engagement section on the corporate website. Environmental-related concerns received through these channels are handled and responded to in accordance with established procedures. A reporting mailbox is also available on the corporate website for internal and external stakeholders. For details, please refer to the website: [Contact Us / Business Ethics and Ethical Management](#). 

Compliance with Laws and Regulations GRI 2-27

EMC continuously monitors changes in environmental laws and regulations across all operating regions, updates and implements relevant internal operating procedures in a timely manner, and regularly conducts regulatory compliance training programs as part of its annual training plan. These efforts ensure that all aspects of operations comply with applicable regulatory requirements and enable EMC to appropriately address stakeholder concerns and expectations. In 2025, EMC recorded no violations of environmental laws and regulations.

4.4.5 Environmental Investment and Benefits

Pollution Prevention and Control Expenditures

In addition to complying with environmental regulations, including the Waste Disposal Act, Water Pollution Control Act, and Air Pollution Control Act, EMC invests substantial resources annually in environmental protection at its operating sites and implements pollution prevention and control measures to maintain environmental quality. Annual pollution prevention and control expenditures are presented below:

unit: NT\$ thousand

Item	2022	2023	2024	2025
Soil and Groundwater Pollution Remediation Fee	178.26	928.04	262.22	239.02
Stationary Source Air Pollution Control Fee	15,153.43	13,032.48	14,440.54	14,868.14
Water Pollution Control Fee	0.00	0.00	0.00	0.00
Waste Water Treatment Fee	3,893.31	3,179.05	3,731.23	5,030.71
Waste Treatment Fee	149,019.79	150,287.57	133,867.01	136,391.01
Total	168,244.78	167,427.13	152,301.00	156,528.89

Notes: 1. The pollution prevention and control expenditures statistics cover the Taiwan Operations (Guanyin site and Hsinchu Plant), Mainland China Operations (Kunshan Site, Zhongshan Site, and Huangshi Site), U.S. Operations (Arlon EMD), and the Penang Plant in Malaysia. The Penang Plant was included beginning in July 2025; therefore, no related pollution prevention and control expenditure information is available for 2022–2024.

2. Technica, U.S.A. is not a manufacturing site and therefore has no related pollution prevention and control information.

Other Environmental Benefits

In response to the global transition toward a low-carbon and sustainable economy, EMC actively promotes low-carbon manufacturing transformation at its Mainland China Operations. Through management initiatives, the Company strengthens green and low-carbon awareness, promotes energy conservation, GHG emissions reduction, and cleaner production, and applies green strategies and technologies to enhance environmental benefits.

EMC continues to implement low-carbon manufacturing practices while balancing environmental protection, energy efficiency, and resource efficiency. Through these efforts, the Company aims to realize its vision of sustainable green manufacturing sites and demonstrate its commitment to sustainable development.

In 2025, the Kunshan Site obtained Jiangsu provincial-level green factory certification, and the Huangshi Site obtained national-level green factory certification in January 2025. For information regarding green factories in Mainland China, please refer to the [Industrial Energy Conservation and Green Development Management Platform](#).  Related content is available in "[ESG Spotlight | From Energy Conservation and Emissions Reduction to Green Manufacturing](#)." 

5

Building a Healthy and Friendly Workplace



EMC believes that employee occupational health and safety are prerequisites for sustainable operations. Guided by a people-oriented philosophy, the Company regards safety, health, and environmental protection as core elements of corporate development and is committed to providing a healthy, safe, and comfortable work environment. Through globally consistent change management, risk assessment, and control mechanisms, the Company proactively prevents work-related ill health and applies professional management tools to integrate EHS programs into daily operations, pursuing corporate growth and workplace safety in parallel.

Material Topic

Occupational Health and Safety Management

GRI Topic Standard Disclosures

403-1/403-2/403-3/403-4/403-5/403-6/403-7/403-8/403-9/403-10

Policy Commitment

EMC has established a global EHS policy of "Comply Regulations, Control Risks, Prevent Pollution, Reduce Waste, Consultation and Communication, Continuous Improvement." The policy serves as the highest guiding principle for operations and provides the basis for EHS objectives and related actions.

Management Approach	Regulatory Compliance and Risk Control	Environmental Monitoring and Comprehensive Employee Health Management	Diversified Training and Joint Contractor Risk Management
EMC fully follows ISO 45001 Occupational Health and Safety Management System standards. With the goal of "zero occupational injuries and low risk," the Company uses dynamic monitoring, diversified training, and participation by all personnel to make safety awareness a core principle of daily operations.	The Company strictly complies with the laws of its operating sites and international conventions and has established global standard operating procedures for six major high-risk areas: confined spaces, falling from height, chemical hazards, caught in or between involving mechanical equipment, fire and explosion, and electric shock. Inherently safe design and engineering controls are applied at the source.	Each year, third-party professional organizations are engaged to conduct working environment monitoring and inspections of fire protection facilities and equipment. Monitoring results are used to accurately identify employees engaged in operations with special health hazards and to implement targeted occupational health examinations and full-cycle health tracking.	Site-wide evacuation drills and fire and chemical emergency response drills are conducted regularly each year, together with practical drills on machinery, electric shock, and chemical spills. Contractors are also included in the safety protection system through pre-entry hazard communication, pre-construction safety agreements, and annual tiered contractor assessments and disqualification mechanisms to reduce construction risks at the source.
Sustainability Indicator	2025 Evaluation Mechanisms and Performance		Medium- and Long-Term Targets
	Combined disabling injury frequency rate (FR) for employees across the Taiwan and Mainland China Operations < 2 Combined disabling injury severity rate (SR) for employees across the Taiwan and Mainland China Operations < 30		Combined disabling injury frequency rate (FR) for employees across the Taiwan and Mainland China Operations < 2 Combined disabling injury severity rate (SR) for employees across the Taiwan and Mainland China Operations < 30
2025 Performance Summary	- The combined disabling injury frequency rate (FR) for employees across the Taiwan and Mainland China Operations was 0.199, and the disabling injury severity rate (SR) was 7.543. - For employees at the Taiwan Operations, the disabling injury frequency rate (FR) was 0 and the disabling injury severity rate (SR) was 0. - For employees at the Kunshan Site, the disabling injury frequency rate (FR) was 0 and the disabling injury severity rate (SR) was 0. - For employees at the Zhongshan Site, the disabling injury frequency rate (FR) was 0 and the disabling injury severity rate (SR) was 0. - For employees at the Huangshi Site, the disabling injury frequency rate (FR) was 0.916 and the disabling injury severity rate (SR) was 34.790.		
Stakeholder Engagement and Two-Way Communication			

The Company values engagement with internal and external stakeholders and translates communication outcomes into management actions:

Internal Engagement and Employee Participation

Each operation holds quarterly Occupational Health and Safety Committee meetings and employee communication sessions. Certain operations also hold monthly occupational safety meetings to discuss improvements and oversee routine safety work. The Company actively solicits employee suggestions on labor-management relations, safety and health facilities, and the work environment, supplemented by employee mailbox as an anonymous communication channel. All feedback is recorded and tracked by the responsible unit to ensure that employee views receive substantive responses.

External Exchange and Information Sharing

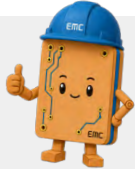
Through formal meetings, instant messaging groups, telephone communication, and on-site cross-inspections, the Company actively exchanges information with competent authorities, neighboring enterprises, and customers. Close contact with external stakeholders enables EMC to promptly understand regulatory trends and stakeholder expectations, maintain transparent communication, and jointly build a regional safety protection network.

5.1 Occupational Health and Safety Management

5.1.1 Occupational Health and Safety Management System GRI 403-1

EMC EHS Policy

- Comply Regulations
- Control Risks
- Prevent Pollution
- Reduce Waste
- Consultation and Communication
- Continuous Improvement



To implement this EHS policy, the Company makes the following commitments:

1. Comply with EHS laws and regulations, protect worker safety and health, and control the risks of potential environmental pollution and safety incidents.
2. Use systematic management to prevent pollution, reduce energy and resource consumption, and conserve energy and resources.
3. Adopt appropriate management measures to control risks related to confined spaces, falls, chemical hazards, fire and explosion, mechanical equipment crushing and entanglement, and electric shock.
4. Conduct consultation and communication through various meetings so that all employees and contractors understand the EHS policy and its implications, and establish objectives for continual improvement.

EMC is committed to creating a safe and healthy workplace based on the principle of "improving workplace safety and health and protecting workers by reducing work-related injuries," so that every employee can Work Safely and Return Home Safely. The headquarters and all domestic and overseas production operations have fully implemented the ISO 45001:2018 Occupational Health and Safety Management System and are subject to rigorous audits by independent third-party certification bodies. All operations continue to maintain certification through annual surveillance audits and recertification every three years, ensuring the effectiveness and compliance of the management systems and continuously improving overall safety and health management.

To implement professional management, the Company has established dedicated occupational safety and health units and appointed full-time personnel responsible for formulating, planning, supervising, and promoting safety and health management. On-site units at each operation establish standard operating procedures for the work environment, equipment maintenance, and chemical substance management, while the Health and Safety department guides the implementation of disaster prevention and corrective and preventive measures for accidents. The Company also strengthens equipment operation management, personnel training, maintenance and repair, and hardware improvements such as dust collection system optimization to improve the work environment year by year. A safe work environment depends not only on software and hardware upgrades, but also on compliance by personnel at all levels. Continuous education, training, and simulation drills are therefore used to build safety awareness throughout the workforce and protect worker health.

In risk control, EMC implements a dynamic monitoring mechanism. Each department updates its hazard identification annually and sets annual management objectives for potential impacts. Quarterly Occupational Health and Safety Committee meetings track progress, while improvement tracking forms are used to review implementation results, ensuring that safety and health actions align with the EHS policy and prevent occupational injuries at the source. When an occupational accident occurs and requires clarification of its causes, the Company immediately initiates cause clarification and in-depth analysis, formulates preventive measures to prevent recurrence, and ensures strict compliance with safety requirements throughout production without overlooking any workplace risk.

The occupational health and safety management system covers all employees, contractors, and relevant business partners performing work activities within the organization or at customer locations. The system currently fully covers employees and non-employee workers performing activities under the control of the Taiwan Operations and all production operations in Mainland China. All persons performing work under the control of EMC are included within the management system and the scope of internal and external audits, jointly establishing a transparent and effective safety operating network.



ESG SPOTLIGHT

Smart Fire Protection and Safety Safeguards for New Energy Equipment

In recent years, as electric motorcycles, lithium battery equipment, and automated equipment have become more widely used, charging safety, fire accidents, and management of key risk areas have received increasing attention. In response to the safety management needs associated with different equipment characteristics and use scenarios, EMC continues to review safety management measures in public areas and high-risk work areas and plans corresponding improvements based on actual risks. In 2025, the Kunshan and Zhongshan Sites improved fire protection management for electric motorcycle parking sheds and lithium battery charging safety, respectively, further strengthening risk prevention and safety management capabilities.

Extending Smart Factory Management to Fire Protection and Building an Intelligent Fire Early-Warning Mechanism

As electric motorcycles, electric scooters, electric bicycles, and battery-powered vehicles have increasingly become employees' principal commuting vehicles, parking sheds are no longer merely parking spaces but have become key areas requiring attention in site fire safety management. Unlike ordinary ignition sources, potential risks associated with electric motorcycles often arise from battery aging, overcharging, short circuits, damaged wiring, and battery thermal runaway. Such abnormalities are difficult to identify promptly from appearance alone, yet may cause open flames, dense smoke, or rapidly spreading fire incidents. Concentrated parking and frequent use further increase the possibility that a single abnormality may spread quickly to surrounding areas, presenting greater challenges for site fire management.

Fire safety management for parking sheds has traditionally relied primarily on periodic inspections and on-site management. To further improve fire safety management in public areas, the Kunshan Site assessed risks and planned improvements for electric motorcycle parking sheds, using intelligent management methods to strengthen abnormality monitoring, risk early warning, and emergency response capabilities.

The Kunshan Site has continued to develop its smart factory in recent years and has obtained recognitions including Jiangsu Provincial-Level Demonstration Smart Workshop. In addition to





ESG SPOTLIGHT

Smart Fire Protection and Safety Safeguards for New Energy Equipment



applying intelligent management to production processes, the site extended the existing smart factory system to fire safety management in public areas in 2025 by introducing an AI Smart Fire Monitoring System and Fixed Dry-Powder Automatic Fire Extinguishing Devices. Related monitoring information was integrated into the existing smart factory platform to improve risk prevention and safety management in public areas through intelligent monitoring, automatic fire extinguishing, and information integration.

During system planning, the Kunshan Site first analyzed potential fire risks in electric motorcycle parking sheds and designed the system according to the principles of early detection, immediate notification, rapid response, and continuous follow-up. By integrating intelligent monitoring systems, fire protection equipment, and monitoring platforms, the site progressively established a fire management mechanism covering abnormality detection, risk early warning, alarm notification, initial fire suppression, and subsequent follow-up management, with the aim of reducing potential fire risks and improving response efficiency.

For intelligent monitoring, the Kunshan Site installed AI smart monitoring equipment throughout the electric motorcycle parking sheds. The equipment uses fire recognition algorithms to continuously monitor the sheds for anomalies such as smoke and open flames. Unlike conventional surveillance cameras used primarily for image recording and post-event review, the AI Smart Fire Monitoring System actively identifies abnormal anomalies and issues real-time warnings. Operating continuously 24 hours a day, including daytime, nighttime, and holidays, the system upgrades the sheds from periodic inspection to continuous round-the-clock monitoring, strengthening the timely detection and early warning of abnormal anomalies.

When the system detects a suspected fire signal, it activates an on-site alarm and simultaneously transmits the alarm information to the monitoring platform in the fire control room. On-duty personnel can immediately review live images and alarm information, quickly confirm conditions, and initiate subsequent response measures, enabling abnormalities to be identified and handled at an earlier stage and improving prevention of fire accidents and emergency response.

In addition to the intelligent monitoring system, the Kunshan Site installed fixed dry-powder automatic fire extinguishing devices. The devices were arranged at key locations on the shed roof and columns based on the overall structure, vehicle parking configuration, and potential fire-spread

paths. Their fixed suspended design does not occupy floor space and is suitable for the open structure of the sheds. Unlike portable fire extinguishers that require manual operation, the fixed dry-powder devices use a heat-sensitive activation mechanism. When the temperature reaches 68°C or another activation condition, the devices automatically discharge dry powder for initial fire suppression, helping to reduce the risk of fire escalation caused by vehicle self-ignition, wiring fires, or ignition of surrounding materials. Completion of the system further improved abnormality monitoring and initial fire response capabilities in the electric motorcycle parking sheds.



The equipment has been installed, tested, commissioned, and placed into formal operation. The EHS department will continue equipment inspection and maintenance and regularly confirm the condition of the extinguishing devices. The information technology department will also verify AI system functions and perform equipment maintenance to ensure stable operation. By extending smart factory management to fire safety in public areas, the Kunshan Site has further improved risk monitoring and emergency response capabilities for electric motorcycle parking sheds and continues to enhance its site fire safety management mechanism.

Proactively Optimizing Lithium Battery Charging Safety and Strengthening Protection in High-Risk Areas

As demand increases for electric forklifts, electric pallet trucks, and other equipment using lithium batteries, safe lithium battery charging and storage have become important site risk management matters. To reduce risks from abnormal charging, thermal runaway, and fire accidents, the Zhongshan Site adopted measures exceeding regulatory requirements. It established a dedicated indoor charging area and independently introduced lithium battery explosion-proof cabinets and dedicated lithium battery fire suppression systems, creating centralized charging and designated-area management to strengthen protection in high-risk areas.

The lithium battery explosion-proof cabinets use fire-resistant cabinet construction, dedicated charging sockets, and power protection functions. Ventilation and heat dissipation systems and smoke alarms are installed at the top of the cabinets, providing a safer space for lithium battery charging and storage. Centralized management also standardizes charging management, storage zoning, and routine inspection. Combining equipment safeguards with management mechanisms reduces fire accidents and operational safety risks arising from lithium battery anomalies.

The introduction of lithium battery explosion-proof cabinets, installation of risk control and protective measures, and strengthening of management measures further improved lithium battery use and storage management and continued to enhance risk prevention for electrical safety at the site.

From Prevention Strategies to Safety Management: Continuing to Improve Site Safety Protection Mechanisms

Safety management includes not only emergency response after an accident, but also continual improvement in routine operations hazard identification, equipment management, and prevention strategies. The Kunshan Site extended smart factory management to prevention of fire accidents, using an AI fire detection and monitoring system, automatic fire suppression systems, and the monitoring platform in the fire control room to strengthen management of electric vehicle parking sheds. The Zhongshan Site used lithium battery explosion-proof cabinets and dedicated fire suppression systems to improve lithium battery charging and storage safety. By optimizing improvement measures for different risk scenarios, EMC continues to strengthen site safety management, reduce potential risks, and protect personnel and the work environment.



Number of Persons Covered by the Occupational Health and Safety Management System in 2025						
	Covered by the Management System ¹		Organization ³		Percentage	
	Number of Employees	Non-Employee Workers ²	Number of Employees	Non-Employee Workers	Number of Employees	Non-Employee Workers
Not Audited	0	0	0	0	0%	0%
Internally Audited	6,711	235			100%	100%
Externally Audited or Certified	6,583	235	6,711	235	98%	100%

Notes: 1. Externally Audited or Certified refers to the number of persons covered by ISO 45001 certification.
2. Non-employee workers are workers who do not have a formal employment relationship with the employer at the workplace (i.e., no employment contract) but remain under the direction and supervision of the person responsible for the workplace. The Company's principal non-employee workers are on-site service contractors, including security guards, cleaning personnel, and kitchen personnel.
3. The number of employees at the end of the year refers to personnel employed as of December 31 of the reporting period.
4. The management system for personnel on the Mass Lam production line at the Hsinchu Plant has not yet been subject to independent third-party certification, but the personnel are included in the ISO 45001 internal audit procedures.

• ISO 45001:2018 Occupational Health and Safety Management System Certificates for EMC Operations



Taiwan Operations

Kunshan Site

Zhongshan Site

Huangshi Site

2025 Statistics on Non-Employee Workers ¹				
Type of Non-Employee Worker	Taiwan Operations	Mainland China Operations	Primary Type of Work	Number of Persons
Agency Workers	0	0	Based on Job Requirements	0
Volunteers / Interns	0	0		0
Service Contractors	20	215	Security Guards, Cleaning Personnel, and Kitchen Personnel	235

Note: Non-employee workers are not employees of EMC and include outsourced personnel and temporary agency workers such as security guards, cleaning personnel, and kitchen personnel. There were 235 such workers in 2025, with no significant fluctuation from the previous year. When contracts are signed with non-employee workers, the Company confirms that their compensation and working conditions comply with local minimum wage requirements.

5.1.2 Hazard Identification, Risk Assessment, and Incident Investigation

GRI 403-2/GRI 403-9/GRI 403-10/GRI 2-8

EMC is committed to creating a workplace with zero occupational injuries and zero accidents. Each year, the Company conducts comprehensive hazard identification for departmental operations, assesses risk levels, and sets improvement objectives. Recognizing that work-related injuries may result from human, equipment, or management factors, the Company has established rigorous management requirements for incident investigation and analysis, ensuring complete records and preventing recurrence. The Company also continues to promote its "Zero Major Incident Campaign," encouraging employees to report safety concerns and near misses, and integrating safety culture into daily operations to reduce the incidence of occupational injuries.

■ Hazard Identification and Risk Assessment Process

Guided by the principle of prevention action, the occupational health and safety management system implementation team reviews operations annually in accordance with the Hazard Identification and Risk Assessment Management Procedures. Risks are classified into five levels based on the frequency of hazard events, likelihood of injury, and severity of harm. For items assessed as high risk, the Company adopts controls including elimination, substitution, engineering controls, education and training, or personal protective equipment and uses assessment tools to improve identification accuracy. In 2025, the Mainland China Operations further posted Safety Risk Notification Cards and warning signs at high-risk positions to strengthen ongoing monitoring. The Company also strictly protects workers' right to remove themselves from danger. Employees who believe that an immediate hazard exists at the workplace may leave the area without suffering adverse treatment such as wage or salary deductions.

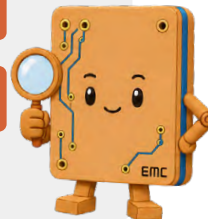


Persons Covered by Hazard Identification and Risk Assessment:

All persons performing work or work-related activities under the control of EMC are covered, including senior managers, managerial personnel, on-site operators, temporary agency workers, contractors, and self-employed individuals. External business partners whose work activities are jointly controlled by the organization are also included in the risk assessment and Occupational Health and Safety Management System, ensuring that every person at an EMC workplace receives the same level of safety protection.

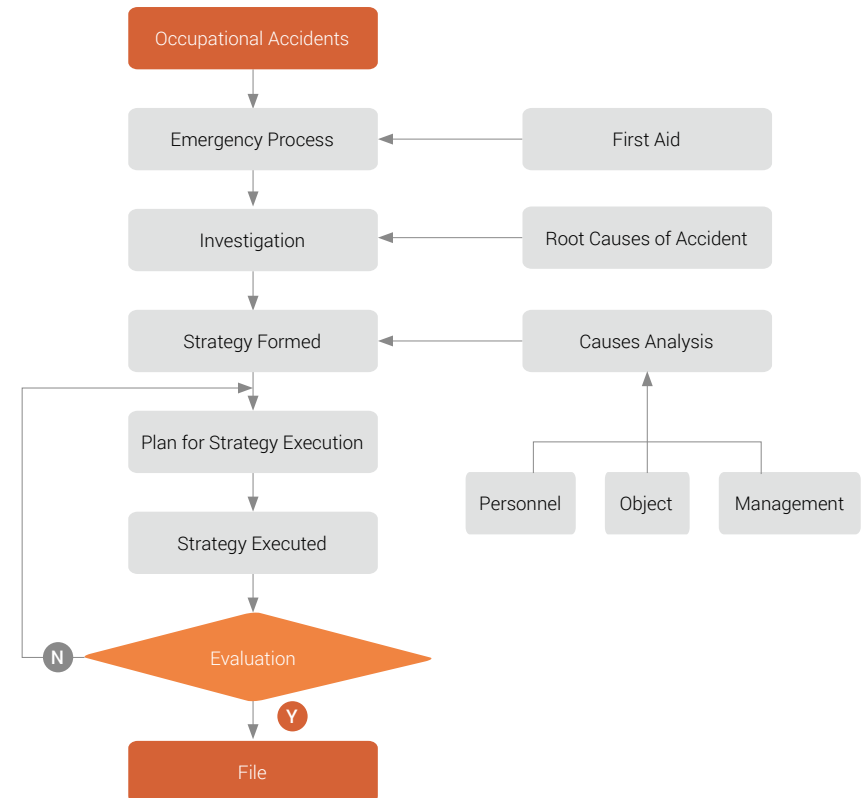
Scope of Hazard Identification and Risk Assessment:

1. Infrastructure and Work Environment: Potential hazards are identified for all infrastructure, machinery and equipment, raw materials, processes, operating procedures, products, and services at each operation. Engineering controls or substitution measures are prioritized for high-risk items to reduce operational risks.
2. Contractor Management: Risks associated with external contractor personnel are identified. Operational risks and corresponding controls are discussed in depth during pre-construction safety meetings and coordination meetings to ensure that external construction partners understand and comply with EMC safety and health standards.
3. Environmental Change Management: Prior safety assessment procedures are initiated when new processes or equipment are introduced or when raw materials or the work environment change. Through change management, the Company proactively adds fail-safe protective mechanisms or substitutes lower-hazard chemicals for higher-hazard chemicals to eliminate risks at the source.



Incident Investigation and Improvement Measures

EMC has established a rigorous occupational accident reporting system based on the ISO 45001 standard, with the responsible unit managing occupational accident metrics. When an occupational accident occurs, the Company immediately initiates emergency response and first aid to safeguard worker health, after which the responsible unit clarifies the causes of occupational accidents. Root causes are analyzed across three dimensions: people (behavior), machinery and equipment, and management (internal operating procedures). Subsequently, corrective and preventive measures for accidents are formulated. All preventive measures must undergo an effectiveness assessment through the PDCA process, and cases are closed and filed only after the measures are confirmed to effectively prevent recurrence.



Historical statistics show that traffic accidents account for the largest share of occupational accidents at EMC, followed by caught in or drawn into machinery and slips, trips, and falls. Occupational injury statistics for each site in 2025 are shown below:

Historical Occupational Injury Data by Hazard Category												
Hazard Category / Year	Taiwan Operations			Kunshan Site			Zhongshan Site			Huangshi Site		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Chemical Spills	1	0	0	0	0	0	0	0	0	0	0	0
Fire Accidents	2	0	0	0	0	0	0	0	0	0	0	0
Traffic Accidents	4	11	0	5	2	3	1	2	2	3	2	0
Falling Objects	0	0	0	0	0	0	0	0	0	0	0	0
Object Collapse	0	0	0	0	0	0	0	0	0	0	0	0
Object Rupture	0	0	0	0	0	0	0	0	0	0	0	0
Caught in or Drawn into Machinery	1	1	0	4	4	3	1	0	0	0	2	1
Crushing Injuries	0	1	0	0	0	1	0	1	1	0	0	0
Pricks, Cuts, and Scratches	4	0	0	0	1	0	0	0	0	0	0	1
Struck-by Injuries	0	0	0	0	1	0	0	0	0	0	0	0
Slips, Trips, and Falls	2	0	0	2	2	3	0	1	2	1	2	1
Electric Shock	0	0	0	0	0	0	0	0	0	0	0	0
Contact with High or Low Temperatures	1	0	0	0	0	0	0	0	0	0	0	0
Contact with Hazardous Substances	0	0	0	0	0	0	0	0	0	0	0	0
Falling from height / Rolling Falls	0	1	0	0	1	0	0	0	0	0	0	0
Collision	0	0	0	0	0	2	0	0	0	0	0	0
Other	0	0	0	3	0	0	0	0	0	0	1	0
Total	15	14	0	14	11	12	2	4	5	4	7	3

In 2025, each site implemented in-depth improvements based on occupational injury trends, demonstrating the operational resilience of the safety system through data-driven management. The Taiwan Operations achieved the milestone of zero occupational injuries in 2025, reversing the previous year's peak caused by 11 traffic accidents.

Operations with isolated incidents also adopted targeted measures by hazard category. At the Kunshan Site, traffic accidents and slips, trips, and falls totaled six incidents in 2025, accounting for 50% of the site's occupational injuries. In response, the site conducted company-wide safe behavior campaigns and a corrective program addressing distracted walking, and completed a physical review and safety upgrade of all steps and stairways. At the Zhongshan Site, two "Slips, Trips, and Falls" incidents occurred during the year. The site strengthened safety for work at height by improving the work environment, implementing strict key controls, and enforcing permit for work at height requirements. The Huangshi Site achieved substantial control improvements in 2025, reducing total occupational injuries from seven to three, a decrease of 57%. To address core machinery and equipment injury risks, fail-safe protective mechanisms were added to the copper foil conveyor so that opening the guard automatically activates the cleaning interface lockout and prevents equipment start-up. Conveyor speed in cleaning mode was also strictly limited to 10 m/min, effectively preventing caught in or drawn into machinery.

At the same time, each operation actively promoted worker-participation activities such as rotating safety officers. By strengthening basic machinery and equipment safeguards, improving hazard identification, and implementing occupational safety and health education and training, the Company works to eliminate blind spots in site safety protection and advance toward the goal of zero occupational injuries.

2025 Occupational Injury ¹ Data																
Operation		All			Taiwan Operations			Kunshan Site			Zhongshan Site			Huangshi Site		
Gender		Overall	Male	Female	Overall	Male	Female	Overall	Male	Female	Overall	Male	Female	Overall	Male	Female
All Employees																
Fatalities Resulting from Occupational Injuries	Number of Persons	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Rate ²	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High-Consequence Work-Related Injuries ³ (Excluding Fatalities)	Number of Persons	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Rate ⁴	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recordable Work-Related Injuries ⁵	Number of Persons	20	16	4	0	0	0	12	10	2	5	3	2	3	3	0
	Rate(TRIR)	0.265	0.259	0.289	0	0	0	0.403	0.412	0.363	0.275	0.202	0.593	0.183	0.224	0
Disabling Injuries ⁷	Number of Persons	3	3	0	0	0	0	0	0	0	0	0	0	3	3	0
	Total Lost Workdays	114	114	0	0	0	0	0	0	0	0	0	0	114	114	0
	Frequency Rate ⁸ (FR)	0.199	0.243	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.916	1.119	0.000
	Severity Rate ⁹ (SR)	7.543	9.236	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	34.790	42.504	0.000
	Number	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Rate ¹¹ (NMFR)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of Identified High-Risk Occupational Incidents ¹²		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Hours Worked		15,112,801	12,343,590	2,769,211	2,244,968	1,846,616	398,352	5,953,043	4,850,854	1,102,189	3,638,000	2,964,000	674,000	3,276,790	2,682,120	594,670
All Non-Employee Workers Whose Work and/or Workplace Is Controlled by the Organization (Primarily Contractors)																
Fatalities Resulting from Occupational Injuries	Number of Persons	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Rate ²	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High-Consequence Work-Related Injuries ³ (Excluding Fatalities)	Number of Persons	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Rate ⁴	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recordable Work-Related Injuries ⁵	Number of Persons	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Rate(TRIR)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Operation	All			Taiwan Operations			Kunshan Site			Zhongshan Site			Huangshi Site		
Gender	Overall	Male	Female	Overall	Male	Female	Overall	Male	Female	Overall	Male	Female	Overall	Male	Female
Disabling Injuries ⁷	Number of Persons	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Lost Workdays	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Frequency Rate ⁸ (FR)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Severity Rate ⁹ (SR)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Identified Near Misses ¹⁰	Number	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Rate ¹¹ (NMFR)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of Identified High-Risk Occupational Incidents ¹²		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Hours Worked		1,190,378	835,042	355,336	549,328	511,192	38,136	306,900	171,600	135,300	145,750	74,250	71,500	188,400	110,400

Notes: 1. The occupational injury data presented in this table refer to statistical records of workers who sustained injuries during operational activities and were granted approved leave in accordance with law.

2. Fatality rate from work-related injuries = (number of fatalities from work-related injuries / total hours worked) × 200,000

3. High-consequence work-related injury: a work-related injury that results in a fatality or in an injury from which a worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months.

4. Rate of high-consequence work-related injuries = (number of high-consequence work-related injury cases / total hours worked) × 200,000

5. A recordable work-related injury is an injury resulting from a sudden safety accident while performing operational activities or at the workplace. Due to local regulatory requirements, statistics for Taiwan operations exclude traffic accidents during commuting, while Mainland China operations include them as required by law.

6. Rate of recordable work-related injuries = (number of recordable injury cases / total hours worked) × 200,000

7. Disabling injury: an occupational accident occurring during work that results in death, permanent total disability, permanent partial disability, or temporary total disability and prevents the worker from returning to work on the following day.

8. Disabling injury frequency rate (FR) = (number of disabling injury cases / total hours worked) × 1,000,000

9. Disabling injury severity rate (SR) = (total lost workdays / total hours worked) × 1,000,000

10. Identified near miss: a recorded potential hazard risk, such as an unsafe act or workplace hazard risk, that has not resulted in injury, work-related ill health, equipment damage, or financial loss.

11. Identified near miss frequency rate (NMFR) = (number of near-miss incidents / total hours worked) × 1,000,000

12. Identified high-risk occupational incident: an actual incident that, following internal hazard identification or risk assessment, is classified as having the potential to cause high-consequence impacts

The Company strictly manages the number of work-related injury cases and total lost workdays at each operation, using the Disabling Injury Frequency Rate (FR) and Disabling Injury Severity Rate (SR) as core assessment indicators. Performance by operation in 2025 was as follows:

- **Taiwan Operations:** There were no fatalities from 2019 through 2025. In 2025, employee lost workdays were 0, and both FR and SR decreased to 0. This reflects the substantive results of combining engineering improvements and administrative management to embed safety awareness among employees. The Company will continue to internalize its safety culture, with zero occupational injuries and low risk as the ultimate goals.
- **Kunshan Site:** Employee FR and SR were both 0 in 2025, representing decreases from the previous year (2024 FR: 2.175; SR: 18).
- **Zhongshan Site:** FR and SR were both 0 in 2025, representing decreases from the previous year (2024 FR: 0.9; SR: 2,715).
- **Huangshi Site:** Employee FR was 0.916 and SR was 34.79 in 2025. Compared with the previous year, FR decreased while SR increased (2024 FR: 2.526; SR: 19). This divergence arose because the total number of occupational injuries decreased in 2025, while total lost workdays increased. In one key incident, maintenance personnel were working on a copper foil conveyor when an on-site worker initiated the belt during cleaning without noticing that another person remained on the belt, causing the maintenance worker to fall. This incident was the primary reason for the increase in SR. In addition to comprehensive personnel education and training to improve safety awareness, the site implemented hardware improvements by adding safe protective mechanisms. In the future, opening the interlocked guard will automatically lock the operating interface so that the equipment cannot be started. Belt speed during cleaning was also reduced, blocking the hazard at the source and through engineering controls to prevent recurrence.

5.1.3 Occupational Health and Safety Education and Training GRI 403-5

All EMC operations strictly comply with occupational safety and health laws and regulations in their operating jurisdictions and work to improve employee safety awareness and professional operating skills. New employees receive safety, health, and hazard communication training upon onboarding. Personnel in legally mandated professional positions—including occupational safety and health administrators, workplace hazard supervisors, operators of machinery and equipment (such as electric forklifts with a load capacity of one metric ton or more), and first-aid personnel—receive required initial and refresher training in accordance with applicable regulations to maintain the validity of their licenses and certifications and ensure safe operations.

During the 2025 reporting period, 171 personnel at the Taiwan Operations completed occupational safety and health certification refresher training, and 29 personnel completed fire safety refresher training. At the Mainland China Operations, 847 and 18 personnel, respectively, completed the corresponding refresher training, ensuring that all qualified personnel maintained valid certifications while performing their duties.

To ensure consistent and effective training quality across all operations, each site prepares an annual training plan, engages qualified instructors, and conducts post-training evaluations to assess training effectiveness. All training is conducted during working hours, ensuring that employees can participate without any reduction in pay, wages, or leave entitlements, thereby fostering a healthy, safe, and comfortable working environment.

In addition to routine operational training required by law, EMC provides a variety of safety training programs and emergency response training for employees, contractors, and visitors. Each site conducts annual site-wide evacuation drills, as well as fire and chemical emergency response drills. For practical exercises, employees at the Taiwan Operations attend dedicated fire training facilities to participate in live firefighting exercises, while each site continues to conduct hazard prevention training covering workplace hazards such as forklift operations, confined space entry, hot work, and temporary electrical work. Specialized safety training is also provided for on-site supervisors to strengthen their ability to proactively identify hazards and eliminate risks. In 2025, 4,389 employees and contractors at the Taiwan Operations and 7,242 at the Mainland China Operations participated in emergency response drills, demonstrating EMC's commitment to workplace safety through practical action.

• Emergency Evacuation Drill



TW



KS



ZS



HS

• Fire and Chemical Emergency Response Drill



TW



KS



ZS



HS

Contractor Management and Assessment Mechanism

Contractor management is an integral part of workplace safety. To enhance contractors' safety awareness and effectively control operational risks, EMC holds pre-construction safety meetings. First-time entrants receive hazard communication briefings and occupational safety and health training conducted by the responsible unit and the project department, ensuring a full understanding of site requirements. The Company also strictly implements a work permit system to track work schedules, personnel, and work activities, enabling real-time management.

An annual contractor evaluation system has been in place since 2020. The Taiwan Operations classify contractors into Grade A, Grade B, and Grade C based on their violation records. Contractors rated Grade C (five or more violations) are suspended from bidding for contracts for three months. Since 2023, the Company has consolidated contractor data from all Taiwan Operations for unified assessment to improve management effectiveness. Based on the 2025 assessment results, among the 337 contractors across the Taiwan Operations, 336 were rated Grade A, one was rated Grade B, and none were rated Grade C. These results reflect contractors' strong recognition of EMC's safety and health management standards and the effective implementation of workplace safety protocols by on-site units.

Operation	Taiwan Operations (Number of Contractors)		
Grade / Year	2023	2024	2025
Grade A	432	469	336
Grade B	5	5	1
Grade C	0	0	0
Total	437	474	337

Mainland China Operations implement standardized contractor management and annual supplier assessments based on the principle of jointly building a safe workplace with business partners. In accordance with the internal contractor management procedures, the Company adopts a multi-dimensional contractor evaluation system that classifies contractors into Grade A, Grade B, Grade C, and Grade D. Supplier assessment indicators cover occupational safety and health, response time for quality issues, hazardous substance management, and service satisfaction.

Although supplier assessments cover various supply chain operating conditions, legal compliance and the number of contractor violations remain the key factors in occupational safety and health evaluations. The number of violations is dynamically monitored to strengthen risk control. Contractors rated Grade D (with scores below 60 points) are required to implement corrective actions within a specified timeframe and are subject to follow-up tracking. If they fail to meet the required standards upon reassessment, the Company will revoke their approved supplier status. This ensures that all business partners entering the operations meet high safety and health management standards and helps prevent and mitigate occupational health and safety impacts at the source.

5.1.4 Prevention and Mitigation of Occupational Health and Safety Impacts GRI 403-7

To ensure the effectiveness of the management system and proactively prevent and mitigate occupational health and safety impacts directly linked to business relationships, EMC monitors regulatory requirements and local standards. The Company adopts two core management approaches: inherently safer design for site upgrades and multi-layer contractor management. Each year, operations conduct hazard identification and risk assessments while considering internal and external issues and stakeholder expectations. The Environment, Health and Safety Management Committee promotes cross-functional discussions and exchanges, integrating safety and health management policies with operational activities to reduce potential workplace hazards and risks.

| Inherently Safer Improvements at the Source for Process Equipment

During the 2025 reporting period, the Environment, Health and Safety Management Committee at each operation implemented engineering controls in key areas, including ergonomics, fall protection, fail-safe protective mechanisms, and emergency response facilities. These measures comprehensively reduced workplace hazards and risks:

- **Taiwan Operations:** Six improvement measures were completed during the year. Specific results included introducing a screw-lifting adjustable platform to optimize ergonomics through automatic height adjustment and reduce the frequency of heavy lifting. The stack inspection platform was renovated to eliminate fall-from-height risks. Seven explosion-proof monitoring platforms were added in the coating area. Safety support columns were installed for hydraulic platforms to prevent crushing injuries. An oxygen detection interlock alarm system was installed in the finished-product testing area to prevent oxygen deficiency incidents. The IC substrate packaging machine was also equipped with an automatic separation mechanism to eliminate manual operational risks at the source.
- **Kunshan Site:** Three projects focusing on inherently safer design were implemented at the production site. These included replacing line press heat exchangers to eliminate high-pressure leakage risks through equipment improvements, adding machinery and equipment guards, and comprehensively installing safety light curtains and fail-safe protective mechanisms.
- **Zhongshan Site:** Eight safety and health improvement projects were implemented. Standardized safety guardrails were added around canned motor pumps to prevent high-temperature burn injuries. Stainless steel storage boxes were installed for fixed crane chain positioning. An audible start-up alarm was added to the automatic storage and retrieval system (AS/RS) lifting platform. Stainless steel anti-slip plates were installed to refurbish steps. The air-blowing mechanism for copper foil edge scrap on manual packaging machines was adjusted to an angled airflow design to reduce occupational injury risks. Fail-safe protective mechanisms and safety gates were installed in AS/RS warehouse aisles. A standardized self-test bench for pressure gauges was independently designed to enhance process monitoring. A voice reminder system was introduced on intelligent production lines to provide early warnings of abnormal conditions.
- **Huangshi Site:** Seven improvement projects were completed. These included introducing 11 sets of automatic cleaning systems for treaters, which substantially reduced the frequency of worker entry into high-temperature and confined spaces. Standardized safe work platforms were added in the resin-mixing area to provide fall protection. The canopy structure in the outdoor pump area was reinforced. Explosion-proof refrigerators were purchased. High-efficiency fire suppression systems were added in the resin-mixing area. A combustible gas monitoring system was installed to establish multiple layers of emergency response protection.



Taiwan Operations
Substrate Separation Mechanism and
Automatic Conveyor System



Kunshan Site
Wire Mesh Installed on Machine
Guards



Kunshan Site
Added Light Curtains and
Equipment Interlocks



Zhongshan Site
70 Voice Reminder Units Added
to the Automated Line



Huangshi Site
Added Mobile Foam Extinguisher



Huangshi Site
Combustible Gas Detectors Added to
the Chemical Warehouse

Contractor Management and Risk Control

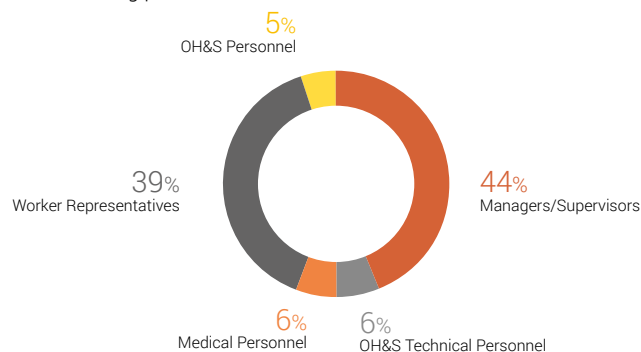
EMC regards contractor management as a critical component of site safety and implements a two-stage training mechanism before work assignments. In addition to annual occupational safety and health training, the Company signs safety management agreements to define the responsibilities of both parties. First-time entrants receive hazard communication training conducted by the responsible unit and the department in charge of the project. Before construction, a work application form must be completed to accurately record the work date, number of personnel, work content, and location, enabling real-time management.

During the 2025 reporting period, the operations further strengthened legal compliance management for contractors. The Kunshan Site and Zhongshan Site comprehensively enhanced tool inspection mechanisms, allowing contractor tools to be used only after they met safety requirements. The Huangshi Site conducted pre-construction safety meetings for key construction projects and provided specialized training, examinations, and certifications for on-site supervisors to ensure that contractor supervisors possessed adequate safety awareness and professional competence.

By combining regular and ad hoc safety and health inspections at each operation with on-site corrective and preventive actions, EMC ensures that all work complies with applicable laws and regulations as well as corporate safety and health management standards. When anomalies or violations are identified, the responsible unit immediately issues improvement recommendations and tracks corrective actions. Through engineering controls and contractor management, the Company eliminates risks at the source and strives to provide workers with a healthy, safe, and comfortable working environment.

5.1.5 Worker Participation, Consultation, and Communication GRI 403-4

EMC follows a people-oriented philosophy and regards workers' safety and health as a core value and a prerequisite for sustainable operations. To implement effective two-way communication and ensure management consensus, the Company has established consultation and communication management procedures, which serve as a bridge between internal personnel and external stakeholder groups. When workplace hazards, risks, or safety and health management conditions change, workers have the right to participate in consultation processes. All consultation arrangements, meeting notices, minutes, and records are fully documented to ensure effective management system implementation. The Company also fosters a safety culture in which workers are protected from retaliation when reporting work-related incidents, workplace hazards, or significant risks and opportunities. EHS management requirements are integrated into internal operating procedures and business decision-making processes.



At the Corporate Governance level, functional committees at each operation ensure meaningful worker participation. The Taiwan Operations have established the Occupational Health and Safety Committee, which meets every three months to review occupational safety and health improvement measures and performance. The committees comprise occupational safety and health administrators, managers at all levels, engineering and technical personnel related to occupational safety and health,

medical personnel providing worker health services, and worker representatives. Worker representatives account for 39% of total membership, exceeding the statutory requirement of at least one-third in Taiwan and demonstrating the influence of frontline employees in decision-making.

The Mainland China Operations have established the Environment, Health and Safety Management Committee, which consists of a chairman, management representative, team leaders, members, and worker representatives. Clearly defined responsibilities support the operation of the Occupational Health and Safety Management System. The chairman approves EHS policies and objectives and ensures the availability of necessary management resources. The management representative implements and maintains the system and reports performance to management as a basis for continual improvement.

EMC places particular emphasis on defining the responsibilities of worker representatives within the management system by clearly distinguishing their roles in worker consultation and worker participation. During worker consultation processes, worker representatives participate in analyzing the needs of interested parties, establishing EHS policies, planning regulatory compliance reviews, and developing controls for outsourced personnel and procurement. During worker participation processes, they are involved in hazard identification, risk assessment, defining training needs, incident investigation, and developing corrective and preventive actions for accidents. Employee representatives track the implementation of meeting resolutions and action items throughout the process, ensuring that frontline personnel's experience and professional knowledge are effectively incorporated into safety and health management practices.

To maintain accessible communication channels, each operation holds quarterly employee communication sessions and conducts monthly EHS meetings to facilitate effective two-way communication with employees, including discussions on improvement measures and work-related incidents. Employee suggestion mailboxes are also provided as additional channels for feedback on the work environment. All communication outcomes are documented in meeting notices and minutes, and designated personnel collect feedback, provide responses, and conduct continuous follow-up. By integrating formal committee functions with diverse communication channels, EMC promotes the continuous development of safety culture from the bottom up and provides a healthy, safe, and comfortable working environment.

5.2 Employee Health Care

5.2.1 Comprehensive Employee Health Management GRI 403-3/403-6

Guided by a people-oriented philosophy, EMC regards employee safety and health as a core element of corporate sustainability management. Recognizing that healthy employees are the foundation of stable operations and continuous innovation, the Company fully implements the ISO 45001 Occupational Health and Safety Management System and has established a comprehensive employee health management system that exceeds regulatory requirements.

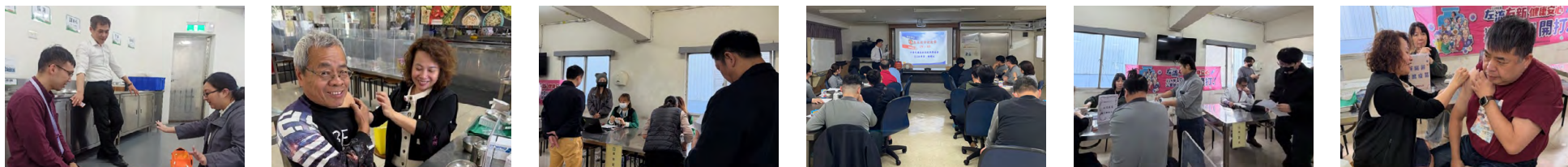
Through comprehensive facility deployment, on-site occupational health services provided by qualified health professionals, dynamic workplace health monitoring, and life-cycle health management covering onboarding, employment, termination, and job transfers, the Company protects the physical and mental well-being of employees across Taiwan and overseas operations.

Implementation of Employee Health Management Programs

During the 2025 reporting period, EMC actively implemented employee health management and first aid resource programs, with total expenditures across all global sites reaching NT\$10,517,207. At the Taiwan Operations, the Company provided diverse employee health examinations and on-site occupational health services that exceeded regulatory requirements, covering employees, foreign employees, and personnel engaged in special operations. To strengthen emergency response capabilities, four automated external defibrillators (AEDs) were installed at the Taiwan Operations, and dedicated first aid kits were provided throughout production units. The annual completion rate for periodic inspection and maintenance of first aid resources was 100%. The Company also integrated employee care into daily operations by regularly providing employee benefits, including healthy meals, health lectures on cardiovascular disease prevention, and free vaccination activities to promote employees' physical and mental well-being.

At the Mainland China Operations, including the Kunshan Site, Zhongshan Site, and Huangshi Site, the Company implemented employee health examinations and dynamic follow-up mechanisms. Each site established a life-cycle health examination process covering onboarding, employment, job transfers, and termination. 0 occupational disease cases were identified, and personnel with occupational contraindications identified through fitness-for-work assessments were appropriately assigned to suitable positions.

To support employee well-being and local health care, the Kunshan Site actively provided employee welfare health examinations and specialized health examinations for female employees. The Zhongshan Site cooperated with the local disease control center to provide free voluntary viral hepatitis screening and a free first dose of hepatitis B vaccine for eligible employees. For first aid resources, emergency medical kits were provided across operating sites in Mainland China. Six AEDs were newly purchased in 2025, including five at the Kunshan Site and one at the Huangshi Site. To ensure timely emergency response, the Mainland China Operations expanded the number of trained first aid personnel. The Zhongshan Site earmarked funds for occupational injury first aid, while the Huangshi Site supported employee training and Red Cross first-aid certification, jointly creating a safe, professional, and resilient workplace.



Employee Health Promotion Activities

Employee Health Examination Results and Follow-Up Management

During the 2025 reporting period, EMC provided free health examinations for all employees in accordance with applicable regulations and collaborated with occupational health professionals in Taiwan and Mainland China to implement graded health management and health consultation services. During the year, medical personnel provided thousands of on-site physician consultations and health examination report reviews. Services covered routine health examinations and special health examinations for frontline employees engaged in operations involving dust, noise, ionizing radiation, and manganese exposure. All employees completed statutory health examinations under a comprehensive health protection system, enabling early identification and proactive prevention of potential health risks.

For follow-up and case management, the Taiwan Operations strictly implemented graded health management in accordance with the Occupational Safety and Health Act. General and special health examination results were incorporated into the graded management system. Employees engaged in special operations involving dust, noise, or ionizing radiation who were classified under Level 2 management, as well as employees identified with abnormal workload risks, received one-on-one health interviews and fitness-for-work assessments provided by on-site physicians and nurses. The on-site occupational health service system developed under Taiwan regulations has been extended to the Kunshan Site as a benchmark for global health management and will be progressively introduced at the Zhongshan Site and Huangshi Site.

At the Mainland China Operations, medical personnel focus on health follow-up for employees engaged in high-risk work. Services include health interviews for employees engaged in special operations, maternal health protection consultations for female employees, and guidance on other health-related issues. Through proactive employee health management, the Company reduces potential health risks at production sites.

Number of Participants in General and Special Health Examinations in 2025			
Item		Taiwan Operations	Mainland China Operations
General Health Examination		167	1,562
Special Health Examination	Dust Operations	55	2,915
	Noise	41	3,825
	Ionizing Radiation Operations	44	59
	Operations Involving Manganese	6	0
	Other	0	706
Number of Persons Classified under Level 1 Management Based on General Health Examination Results		25	Tiered health management is required under Taiwan's Occupational Safety and Health Act and does not apply to the Mainland China Operations.
Number of Persons Classified under Level 2 Management Based on General Health Examination Results		51	
Number of Persons Classified under Level 3 Management Based on General Health Examination Results		75	
Number of Persons Classified under Level 4 Management Based on General Health Examination Results		16	
Dust Operations (Level 2 Management)		4	
Noise Operations (Level 2 Management)		20	
Ionizing Radiation Operations (Level 2 Management)		31	
Operations Involving Manganese (Level 2 Management)		3	
Abnormal Workload (Moderate Risk)		16	

2025 Statistics on On-site Occupational Physician Services and Number of Persons Served		
Item	Taiwan Operations	Mainland China Operations
Review of New Employees' Physical Examination Reports	259	4,048
Review of Foreign Workers' Entry and Periodic Health Examination Reports	196	0
Employee Consultation (Work Overload)	13	0
Employee Consultation (Maternity Protection)	10	196
Employee Consultation (Special Operations)	0	1,450
Employee Consultation (Return-to-Work Assessment)	27	0
Employee Consultation (Follow-up on Pre-Employment and Annual Health Examinations)	111	0
Employee Consultation (Other Health-related Matters)	68	963
Total	684	6,657

Note: The Company established an on-site occupational physician service system in accordance with Taiwan's Occupational Safety and Health Act. The system has been extended to the Kunshan Site and will be progressively introduced at the Zhongshan and Huangshi Sites.

Occupational Disease Management

During the 2025 reporting period, across both employees and workers who are not employees, the number and rate of fatalities resulting from work-related ill health or work-related hazards, as well as the number of recordable work-related ill health cases, remained at zero. No work-related ill health cases were identified through general health examinations or on-site occupational health services at any operation. Personnel identified with contraindications for special operations were assigned suitable work based on fitness-for-work assessments, protecting the labor rights and physical and mental health of frontline employees.

2025 Occupational Disease Data								
Operation	Taiwan Operations		Kunshan Site		Zhongshan Site		Huangshi Site	
	Male	Female	Male	Female	Male	Female	Male	Female
All Employees								
Number of Fatalities Resulting from Occupational Disease	0	0	0	0	0	0	0	0
Occupational Disease Fatality Rate ^{Note}	0	0	0	0	0	0	0	0
Number of Recordable Occupational Disease Cases	0	0	0	0	0	0	0	0

2025 Occupational Disease Data								
Operation	Taiwan Operations		Kunshan Site		Zhongshan Site		Huangshi Site	
	Male	Female	Male	Female	Male	Female	Male	Female
All Non-Employee Workers Whose Work and/or Workplace Is Controlled by the Organization								
Number of Fatalities Resulting from Occupational Disease	0	0	0	0	0	0	0	0
Occupational Disease Fatality Rate ^{Note}	0	0	0	0	0	0	0	0
Number of Recordable Occupational Disease Cases	0	0	0	0	0	0	0	0

Note: Occupational Disease Rate (ODR) = Number of Occupational Disease Cases / Total Hours Worked × 200,000

5.2.2 Work-Life Balance GRI 403-6

EMC believes that workers' physical and mental health is the foundation of effective work performance and is committed to creating an employee-friendly workplace that supports work-life balance. In addition to valuing professional competencies, the Company actively promotes diverse activities and employee clubs to help employees relieve work-related stress, strengthen their sense of belonging, and enhance team cohesion through cross-departmental interaction and exchange.

To encourage employees to develop personal interests and achieve physical and mental well-being, each operation regularly organizes recreational activities, fun competitions, and diverse holiday events that foster relationships through relaxed and engaging interactions. These employee benefits and activities enhance internal communication and improve job satisfaction and talent retention. EMC will continue to allocate resources to cultivate a vibrant and caring corporate culture, provide comprehensive support for employees' physical and mental health, and promote mutual growth between the Company and its employees.

Diverse Employee Clubs Bring Vitality to the Workplace and Support Work-Life Balance

To fulfill its commitment to healthy lifestyles, EMC provides active support for employees in establishing sports and recreational clubs. More than 15 distinctive clubs are currently active across the Company, engaging approximately 500 employees. During the reporting period, the Company contributed more than NT\$200,000 to support these activities. Regular club activities and member interactions help employees relieve work-related stress and bring renewed vitality to the workplace.



Sports Club Activities

Diverse Holiday and Travel Programs Organized by Employee Welfare Committees Support an Employee-Friendly Workplace

In addition to supporting employee clubs, the Employee Welfare Committees at each operation allocate resources to organize a wide range of employee care and cultural activities. Current programs across global sites include traditional holiday events, fun competitions, and employee travel programs, with more than 5,000 participant attendances. During the 2025 reporting period, the Employee Welfare Committees invested more than NT\$3.76 million in these activities. Cross-departmental interactions and supportive engagement strengthen employees' sense of belonging and help create a sustainable, inclusive, and mutually beneficial workplace.



Mid-Autumn Festival Fair, Recreational Competitions, and Other Activities



Employee Travel



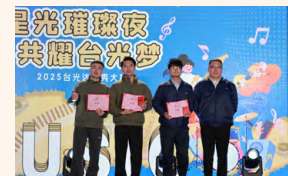
Hiking Activities



Lantern Festival Activities



Employee Birthday Parties



EMC Talent Show



International Women's Day Activities



Lantern Festival Activities

6

Employee Relations and Social Participation



Material Topic

Labor–Management Relations and Human Rights

GRI Topic Standard Disclosures

2-7/2-21/2-23/2-24/2-25/2-30/202-2/401-1/402-1/405-1/405-2/406-1/407-1/408-1/409-1/411-1

Policy Commitment

Provide Diverse Employee Benefits and Programs to Support Work–Life Balance.

Management Approach	Alignment of Human Rights Policy with International Standards	Zero-Tolerance Management Standards	Localized and Inclusive Management
	EMC supports and adheres to internationally recognized human rights standards, including the Universal Declaration of Human Rights and the International Labour Organization Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. The Company's Human Rights Policy has been approved by the Board of Directors and applies to all global operations and suppliers. The Company conducts annual human rights risk identification and assessments and develops management and mitigation plans for identified human rights risks.	The Company strictly prohibits child labor and has established health protection measures and hazardous-work restrictions for underage employees. It maintains zero tolerance for discrimination and harassment and ensures that all employment is freely chosen and that equal employment opportunities are provided.	The Company values the development and advancement of local talent. Local residents hold 97% of division-level and above senior management positions in Taiwan and 71% in Mainland China.
Sustainability Indicator	2025 Assessment Mechanism and Performance		Medium- and Long-Term Targets
Diversity and Inclusion	The actual employment rate of persons with disabilities at the Taiwan Operations was 1.40%, exceeding the statutory employment quota of 1%.		Continue to meet or exceed the statutory employment quota of 1%.
Employee Diversity Indicators	- Female managerial personnel (manager level and above) accounted for 12% of management positions. - Female employees accounted for 18% of the total workforce.		- Increase the proportion of female managerial personnel to 15%. - Achieve a female employee ratio of 13%.
Stakeholder Engagement			

At the Taiwan Operations, labor–management meetings and Employee Welfare Committee meetings are held every three months to facilitate labor–management dialogue, employee consultation, and welfare planning. At the Mainland China Operations, labor unions have been established in accordance with applicable laws. Through regular employee forums and employee representative congresses, the Company ensures that the interests and concerns of frontline employees are effectively represented.

In addition, employee suggestion boxes are maintained at all global operations and are checked weekly. The Company is committed to providing written responses within three months of receiving submissions. During the 2025 reporting period, no complaints or suggestions concerning improvements to employee living conditions were received.

To further strengthen human rights protection, the Company conducts annual human rights risk identification and assessments to promote fair, equitable, and respectful labor–management relations.



Material Topic	Attracting and Retaining Talented Personnel
GRI Topic Standard Disclosures	201-3/202-1/401-2/401-3/404-1/404-3
Policy Commitment	EMC aims to enhance employee management systems and professional competencies, improve team performance and synergies, strengthen organizational effectiveness and operational momentum, and support the Company's sustainable business development and growth.

	Competitive Compensation and Diverse Benefits	Systematic Education and Training	Performance Management and Fair Career Development
Management Approach	• In 2025, starting salaries for frontline employees at all operating sites exceeded statutory requirements. Starting salaries at the Mainland China Operations were 1.5 to 1.8 times the local minimum wage. • Comprehensive bonus and retirement systems: EMC provides performance bonuses, profit-sharing programs, and incentive mechanisms. The retirement system is fully funded. The Taiwan Operations engage actuaries annually and contribute 6% of monthly wages under the new labor pension system, while the Mainland China Operations make social insurance contributions in accordance with applicable laws. • Employee well-being support: EMC provides group insurance, travel allowances, lactation rooms, free meals, and appointment-based massage services.	• Digital learning transformation: In 2025, EMC officially launched its E-Learning platform together with the eHRD learning platform to establish learning roadmaps by position and organizational level. • Comprehensive course design: Training programs cover new employee orientation, coaching leadership, AI application courses, R&D and plant professional training, with training materials provided in multiple languages, including English and Malay. • External training support: EMC has established a comprehensive external training support and management mechanism. In addition to training assignments arranged by supervisors under annual training plans, employees may independently apply for external professional courses, certification programs, or industry forums based on their professional development needs.	• EMC implements a transparent and fair performance evaluation mechanism and applies equal pay for equal work and gender-neutral principles in compensation decisions. The unpaid parental leave system protects employees' rights to return to their original positions and provides supporting measures such as parental leave allowances and reduced working hours.
Sustainability Indicator	2025 Assessment Mechanism and Performance		Medium- and Long-Term Targets
Talent Retention	• Employee turnover rate in Taiwan: 15.13% • Employee turnover rate in Mainland China: 27.52%		• Control employee turnover rate below 20% in Taiwan and below 30% in Mainland China
Retention Rate After Parental Leave	Retention rate reached 100%		Maintain retention rate at 100%.
Labor–Management Communication	Conducted one labor–management meeting each quarter in Taiwan.		Maintain at least one labor–management meeting per quarter at each operation.
Enhancement of Employees' Learning Motivation	• Training hours at Taiwan and Mainland China Operations: • Managerial personnel: average 23.3 hours per person • Non-managerial personnel: average 76.9 hours per person		• Managerial personnel: average 25 hours per person • Non-managerial personnel: average 80 hours per person
Reinforcement of Competence Development and Friendly Learning Experience	• Developed seven English-language new employee training courses, totaling 1.5 hours. • Developed six plant professional training programs and 79 online courses in English and Malay, totaling more than 20 hours. • Provided three management training courses, including frontline supervisor management skills, coaching leadership, and departmental human resources management, with 915 participant attendances and 6,629 total training hours		Reinforcement of Competence Development • Continue to strengthen employees' workplace soft skills, professional expertise, and leadership and management capabilities, and establish an organizational culture of continuous learning, knowledge sharing, and sustainable talent development. Friendly Learning Experience Continue to provide a friendly and inclusive learning environment by leveraging diverse learning resources and digital tools to encourage employee self-directed development and foster a culture of lifelong learning.
Promotion of Local Employment and Enhancement of Community Economy	As of the end of 2025, 97% of employees were local residents. Through stable employment opportunities, EMC strengthens its connection with local communities and enhances employees' sense of belonging. To improve the workplace and community environment, EMC actively invests in environmental greening and beautification activities. Since 2022, the Taiwan Operations have supported competent authorities' initiatives by adopting more than 300 square meters of roadside trees and green spaces surrounding the operations and conducting regular maintenance and improvements.		
Stakeholder Engagement			

For talent development, EMC has established the "EMC Academy" and E-Learning platform to provide employees with diversified digital learning resources and systematic training programs. Through regular performance evaluations, periodic assessments, and substantive feedback discussions, employees are supported in strengthening professional competencies and receiving career development guidance, promoting mutual growth between the Company and its employees.

6.1 Workforce Profile

6.1.1 Workforce Composition GRI 2-7/GRI 202-2/GRI 405-1

EMC complies with international human rights standards and applicable laws and regulations at its operating sites. The Company prohibits the use of child labor, protects the health of underage employees, and prevents them from performing hazardous work. Regarding management staffing, EMC values the development and promotion of local talent to ensure that operational decisions fully reflect local culture and practices. Based on 2025 data, 97% of senior management positions at the division level or above in Taiwan and 71% in Mainland China were held by local residents, maintaining a highly localized management structure.

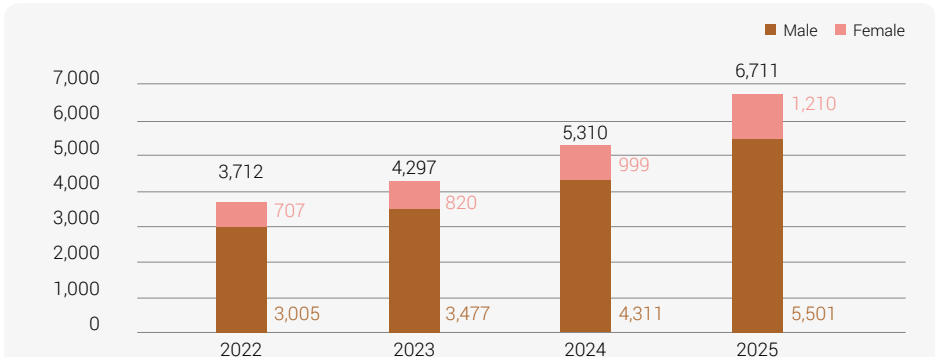
The Company defines a change of $\pm 6\%$ in the number of employees as a significant fluctuation. At the end of 2025, driven by increased production capacity and market demand, the total workforce of the Taiwan and Mainland China Operations reached 6,711 employees, representing a significant increase from 5,310 employees in the previous year. The workforce composition spans multiple generations, with employees under the age of 50 accounting for more than 85% of the workforce on average. Although industry characteristics and labor supply conditions continue to contribute to a gender imbalance, the Company maintains a fair career development environment, with women consistently accounting for more than 10% of managerial positions. Guided by diversity and inclusion principles, EMC provides equal opportunities and ensures that persons with disabilities and individuals with diverse backgrounds and characteristics are assigned roles suited to their capabilities and have fair opportunities to contribute their professional expertise.

Proportion of Senior Management Hired from the Local¹ Community in 2025

	Taiwan Operations	Mainland China Operations
Total Number of Senior Management Personnel²	31	7
Senior Management Personnel Hired from the Local Community	30	5
Management Localization Rate (%)^{3/4}	97%	71%

- Notes: 1. Local: Employees holding Taiwan (R.O.C.) nationality in Taiwan Operations or People's Republic of China nationality in Mainland China Operations.
 2. Senior Management Personnel: Managers at division level or above within the staffing structure of each operation, excluding project-level division managers.
 3. Statistical Principle: Expatriate managers whose nationality differs from that of the local operating site, such as Taiwanese managers assigned to Mainland China or the United States, are included in the total number of Senior Management Personnel at the respective location (denominator), but are excluded from the number of Senior Management Personnel hired from the local community (numerator).
 4. Management Localization Rate (%): Number of Senior Management Personnel hired from the local community / Total Number of Senior Management Personnel in the region.

• Historical Total Headcount by Gender



Workforce Composition of EMC²

		2022		2023		2024		2025	
		Persons	%	Persons	%	Persons	%	Persons	%
Total Number of Employees ¹		3,712		4,297		5,310		6,711	
By Gender	Male (M)	3,005	80.95%	3,477	80.92%	4,311	81.19%	5,501	81.97%
	Female (F)	707	19.05%	820	19.08%	999	18.81%	1,210	18.03%

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Workforce Composition of EMC ²										
			2022		2023		2024		2025	
			Persons	%	Persons	%	Persons	%	Persons	%
By Employment Type	Full-Time Employees	M	3,005	80.95%	3,477	80.92%	4,311	81.19%	5,501	81.97%
		F	707	19.05%	820	19.08%	999	18.81%	1,210	18.03%
	Part-Time Employees	M	0	0.00%	0	0.00%	0	0.00%	0	0.00%
		F	0	0.00%	0	0.00%	0	0.00%	0	0.00%
By Employment Contract	Permanent Employees ³	M	1,289	34.73%	1,324	30.81%	1,419	26.72%	1,639	24.42%
		F	305	8.22%	328	7.63%	359	6.76%	449	6.69%
	Temporary Employees ³	M	1,716	46.23%	2,153	50.10%	2,892	54.46%	3,862	57.55%
		F	402	10.83%	492	11.45%	640	12.05%	761	11.34%
	Non-Guaranteed Hours Employees ³	M	0	0.00%	0	0.00%	0	0.00%	0	0.00%
		F	0	0.00%	0	0.00%	0	0.00%	0	0.00%
By Employee Category	Managerial Personnel ⁴	M	117	3.15%	108	2.51%	121	2.28%	152	2.26%
		F	16	0.43%	16	0.37%	17	0.32%	22	0.33%
	R&D Personnel	M	161	4.34%	194	4.51%	229	4.31%	356	5.30%
		F	22	0.59%	26	0.61%	49	0.92%	78	1.16%
	On-Site Technical Personnel	M	2,363	63.66%	2,789	64.91%	3,469	65.33%	4,423	65.91%
		F	437	11.77%	533	12.40%	649	12.22%	781	11.64%
	Sales, Administrative, and Other Personnel	M	364	9.81%	386	8.98%	492	9.27%	570	8.49%
		F	232	6.25%	245	5.70%	284	5.35%	329	4.90%
By Nationality	Local Nationals	M	2,870	77.32%	3,320	77.26%	4,131	77.80%	5,301	78.99%
		F	700	18.86%	807	18.78%	991	18.66%	1,202	17.91%
	Foreign Nationals	M	135	3.64%	157	3.65%	180	3.39%	200	2.98%
		F	7	0.19%	13	0.30%	8	0.15%	8	0.12%
By Age	Under 30 Years Old		902	24.30%	1,020	23.74%	1,420	26.74%	1,944	28.97%
	30–50 Years Old		2,677	72.12%	3,116	72.52%	3,733	70.30%	4,573	68.14%
	Over 50 Years Old		133	3.58%	161	3.75%	157	2.96%	194	2.89%
Employees with Disabilities ⁵			8	0.22%	13	0.30%	14	0.26%	21	0.31%
Minority or Vulnerable Groups ⁶			16	0.43%	20	0.47%	21	0.40%	23	0.34%



Workforce Composition of EMC by Operations																		
			2022				2023				2024				2025			
			Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations	
			Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%
Total Number of Employees ¹			1,032		2,680		1,028		3,269		1,109		4,201		1,216		5,495	
By Gender	Male (M)		860	83.33%	2,145	80.04%	857	83.37%	2,620	80.15%	921	83.05%	3,390	80.70%	989	81.33%	4,512	82.11%
	Female (F)		172	16.67%	535	19.96%	171	16.63%	649	19.85%	188	16.95%	811	19.30%	227	18.67%	983	17.89%
By Employment Type	Full-Time Employees	M	860	83.33%	2,145	80.04%	857	83.37%	2,620	80.15%	921	83.05%	3,390	80.70%	989	81.33%	4,512	82.11%
		F	172	16.67%	535	19.96%	171	16.63%	649	19.85%	188	16.95%	811	19.30%	227	18.67%	983	17.89%
	Part-Time Employees	M	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
		F	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
By Employment Contract	Permanent Employees ³	M	726	70.35%	563	21.01%	701	68.19%	623	19.06%	744	67.09%	675	16.07%	791	65.05%	848	15.43%
		F	167	16.18%	138	5.15%	165	16.05%	163	4.99%	184	16.59%	175	4.17%	223	18.34%	226	4.11%
	Temporary Employees ³	M	134	12.98%	1,582	59.03%	156	15.18%	1,997	61.09%	177	15.96%	2,715	64.63%	198	16.28%	3,664	66.68%
		F	5	0.48%	397	14.81%	6	0.58%	486	14.87%	4	0.36%	636	15.14%	4	0.33%	757	13.78%
	Non-Guaranteed Hours Employees ³	M	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
		F	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
By Employee Category	Managerial Personnel ⁴	M	89	8.62%	28	1.04%	88	8.56%	20	0.61%	86	7.75%	35	0.83%	100	8.22%	52	0.95%
		F	11	1.07%	5	0.19%	13	1.26%	3	0.09%	12	1.08%	5	0.12%	16	1.32%	6	0.11%
	R&D Personnel	M	89	8.62%	72	2.69%	100	9.73%	94	2.88%	94	8.48%	135	3.21%	142	11.68%	214	3.89%
		F	10	0.97%	12	0.45%	12	1.17%	14	0.43%	18	1.62%	31	0.74%	37	3.04%	41	0.75%
	On-site Technical Personnel	M	561	54.36%	1,802	67.24%	548	53.31%	2,241	68.55%	566	51.04%	2,903	69.10%	583	47.94%	3,840	69.88%
		F	95	9.21%	342	12.76%	86	8.37%	447	13.67%	85	7.66%	564	13.43%	87	7.15%	694	12.63%
	Sales, Administrative, and Other Personnel	M	121	11.72%	243	9.07%	121	11.77%	265	8.11%	175	15.78%	317	7.55%	164	13.49%	406	7.39%
		F	56	5.43%	176	6.57%	60	5.84%	185	5.66%	73	6.58%	211	5.02%	87	7.15%	242	4.40%
By Nationality	Local Nationals	M	725	70.25%	2,145	80.04%	700	68.09%	2,620	80.15%	741	66.82%	3,390	80.70%	789	64.88%	4,512	82.11%
		F	165	15.99%	535	19.96%	158	15.37%	649	19.85%	180	16.23%	811	19.30%	219	18.01%	983	17.89%
	Foreign Nationals	M	135	13.08%	0	0.00%	157	15.27%	0	0.00%	180	16.23%	0	0.00%	200	16.45%	0	0.00%
		F	7	0.68%	0	0.00%	13	1.26%	0	0.00%	8	0.72%	0	0.00%	8	0.66%	0	0.00%

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Workforce Composition of EMC by Operations																	
		2022				2023				2024				2025			
		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations	
		Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%
By Age	Under 30 Years Old	185	17.93%	717	26.75%	178	17.31%	842	25.76%	195	17.58%	1,225	29.16%	189	15.54%	1,755	31.94%
	30–50 Years Old	726	70.35%	1,951	72.80%	709	68.97%	2,407	73.63%	784	70.70%	2,949	70.20%	869	71.47%	3,704	67.41%
	Over 50 Years Old	121	11.72%	12	0.45%	141	13.72%	20	0.61%	130	11.72%	27	0.64%	158	12.99%	36	0.65%
Employees with Disabilities ⁵		11	1.07%	5	0.19%	6	1.26%	7	0.21%	7	1.26%	7	0.17%	15	1.40%	6	0.11%
Minority or Vulnerable Groups ⁶		11	1.07%	5	0.19%	13	1.26%	7	0.21%	14	1.26%	7	0.17%	17	1.40%	6	0.11%

Notes: 1. Reporting boundary: Employees employed as of December 31 of each reporting year.

2. This table presents EMC's workforce composition. The denominator used for calculating each percentage is the total number of employees.

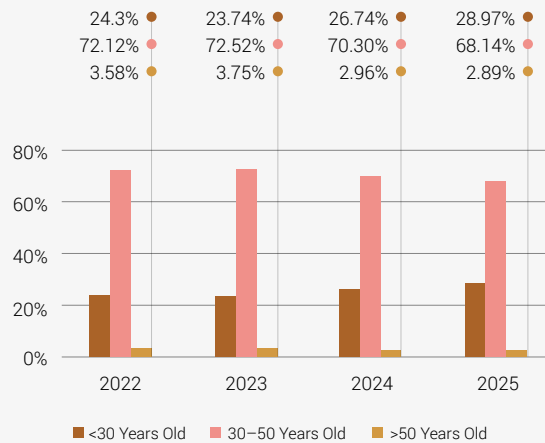
3. Permanent employees refer to employees under indefinite-term contracts, while temporary employees refer to employees under fixed-term contracts. Employees with non-guaranteed hours refer to employees who are not guaranteed a minimum number of working hours per day, week, or month, and who are generally scheduled or notified to work only when work is available based on EMC's operational needs.

4. Managerial personnel: Employees at the manager level or above who have management responsibilities.

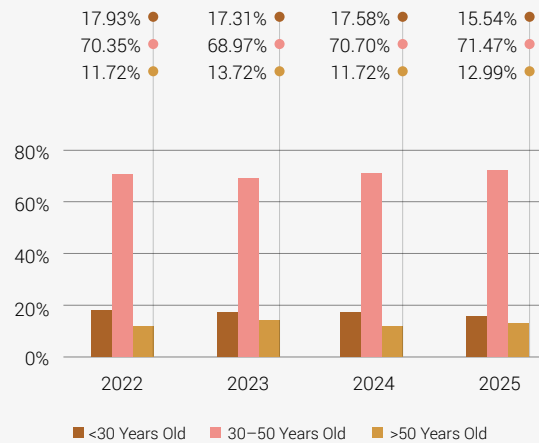
5. In 2025, the employment rate of persons with disabilities at the Taiwan Operations was calculated based on the weighted method by disability classification in accordance with Taiwan regulatory requirements. The actual number of persons employed was nine.

6. Minority or vulnerable groups: Indigenous Peoples, persons with disabilities, and other vulnerable groups.

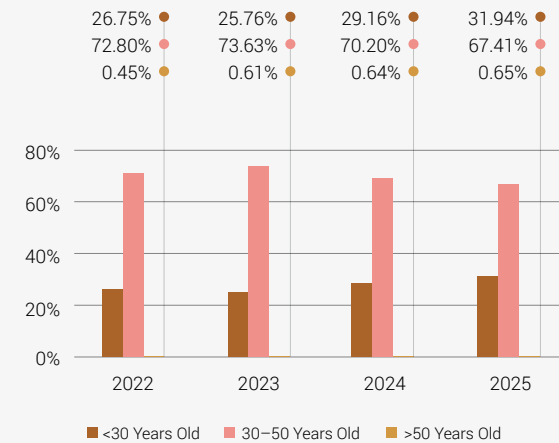
Overall Employee Age Distribution



Employee Age Distribution Taiwan Operations



Employee Age Distribution Mainland China Operations



Gender Composition by Employee Category (2022–2025) ²																			
			2022				2023				2024				2025				
			Persons		%		Persons		%		Persons		%		Persons		%		
Total Number of Employees ¹			3,712				4,297				5,310				6,711				
By Gender	Male (M)		3,005		80.95%		3,477		80.92%		4,311		81.19%		5,501		81.97%		
	Female (F)		707		19.05%		820		19.08%		999		18.81%		1,210		18.03%		
By Employee Category	Managerial Personnel ³		M	117		87.97%		108		87.10%		121		87.68%		152		87.36%	
			F	16		12.03%		16		12.90%		17		12.32%		22		12.64%	
	R&D Personnel		M	161		87.98%		194		88.18%		229		82.37%		356		82.03%	
			F	22		12.02%		26		11.82%		49		17.63%		78		17.97%	
	On-site Technical Personnel		M	2,363		84.39%		2,789		83.96%		3,469		84.24%		4,423		84.99%	
			F	437		15.61%		533		16.04%		649		15.76%		781		15.01%	
	Sales, Administrative, and Other Personnel		M	364		61.07%		386		61.17%		492		63.40%		570		63.40%	
			F	232		38.93%		245		38.83%		284		36.60%		329		36.60%	
Gender Composition by Employee Category and Operations (2022–2025)																			
			2022				2023				2024				2025				
			Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		
			Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	
Total Number of Employees ¹			1,032		2,680		1,028		3,269		1,109		4,201		1,216		5,495		
By Gender	Male (M)		860	83.33%	2,145	80.04%	857	83.37%	2,620	80.15%	921	83.05%	3,390	80.70%	989	81.33%	4,512	82.11%	
	Female (F)		172	16.67%	535	19.96%	171	16.63%	649	19.85%	188	16.95%	811	19.30%	227	18.67%	983	17.89%	
By Employee Category	Managerial Personnel ³		M	89	89.00%	28	84.85%	88	87.13%	20	86.96%	86	87.76%	35	87.50%	100	86.21%	52	89.66%
			F	11	11.00%	5	15.15%	13	12.87%	3	13.04%	12	12.24%	5	12.50%	16	13.79%	6	10.34%
	R&D Personnel		M	89	89.90%	72	85.71%	100	89.29%	94	87.04%	94	83.93%	135	81.33%	142	79.33%	214	83.92%
			F	10	10.10%	12	14.29%	12	10.71%	14	12.96%	18	16.07%	31	18.67%	37	20.67%	41	16.08%
	On-Site Technical Personnel		M	561	85.52%	1,802	84.05%	548	86.44%	2,241	83.37%	566	86.94%	2,903	83.73%	583	87.01%	3,840	84.69%
			F	95	14.48%	342	15.95%	86	13.56%	447	16.63%	85	13.06%	564	16.27%	87	12.99%	694	15.31%
	Sales, Administrative, and Other Personnel		M	121	68.36%	243	58.00%	121	66.85%	265	58.89%	175	70.56%	317	60.04%	164	65.34%	406	62.65%
			F	56	31.64%	176	42.00%	60	33.15%	185	41.11%	73	29.44%	211	39.96%	87	34.66%	242	37.35%

Notes: 1. Reporting boundary: Employees employed as of December 31 of each reporting year.

2. This table presents the gender composition by employee category at EMC. The denominator used for calculating each percentage is the total number of employees within the relevant category.

3. Managerial personnel: Employees at the manager level or above who have management responsibilities.

6.1.2 New Hire and Employee Turnover Statistics GRI 401-1

EMC supports diversity and inclusion and ensures equal treatment in recruitment, performance appraisal, and career development. The Company maintains a zero-tolerance approach toward discrimination and harassment and promotes equal opportunities regardless of personal background. EMC supports freely chosen employment, ensures that all work is voluntary, and provides employee grievance mechanisms and employee mailboxes to collect employee feedback and maintain effective two-way communication.

In 2025, EMC continued to recruit based on operational needs. Recruitment at the Taiwan Operations remained steady, with a new hire rate of 24.51%. The Mainland China Operations expanded recruitment in response to large-scale production capacity growth, resulting in a new hire rate of 42.37%. New employee hires were primarily under the age of 50. Employees under 30 years old accounted for 31.88% of new employee hires in Taiwan and 52.62% in Mainland China. Female employees accounted for 23.15% of new hires at the Taiwan Operations and 13.19% at the Mainland China Operations. Although workforce composition may be affected by external uncertainties such as labor market supply, the Company will continue monitoring changes and maintaining a fair recruitment mechanism.

Regarding employee turnover, turnover rates decreased year over year across all operations in 2025. The employee turnover rate at the Taiwan Operations decreased from 19.30% to 15.13%, while the overall employee turnover rate at the Mainland China Operations decreased from 29.66% to 27.52%. This reflects that EMC's competitive employee benefits and compensation programs during market fluctuations may help enhance employees' willingness to remain with the Company. Employee turnover statistics include statutory retirement and voluntary resignation. When employment contracts are terminated by either party for other reasons, EMC provides advance notice within the statutory period to ensure that all procedures are conducted in a lawful and transparent manner. The Company also continues to monitor turnover indicators to evaluate the effectiveness of talent retention programs.

New Hire Statistics of EMC (2022-2025)										
			2022		2023		2024		2025	
			Persons	%	Persons	%	Persons	%	Persons	%
Total Number of Employees			3,712		4,297		5,310		6,711	
Number of New Hires ¹			866		1,202		1,953		2,626	
New Hire Rate ²			23.33%		27.97%		36.78%		39.13%	
Gender Distribution of New Hires ³	Male (M)		713	82.33%	1,001	83.28%	1,630	83.46%	2,250	85.68%
	Female (F)		153	17.67%	201	16.72%	323	16.54%	376	14.32%
Age Distribution of New Hires ^{4&5}	Under 30 Years Old	Total	341	39.38%	551	45.84%	937	47.98%	1,320	50.27%
		M	-	471	39.18%	773	39.58%	1,160	44.17%	
		F	-	80	6.66%	124	6.35%	160	6.09%	
	30–50 Years Old	Total	502	57.97%	760	63.23%	1,006	51.51%	1,293	49.24%
		M	-	628	52.25%	843	43.16%	1,078	41.05%	
		F	-	132	10.98%	197	10.09%	215	8.19%	
	Above 50 Years Old	Total	23	2.66%	8	0.67%	10	0.51%	13	0.50%
		M	-	7	0.58%	13	0.67%	12	0.46%	
		F	-	1	0.08%	1	0.05%	1	0.04%	

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New Hire Statistics of EMC by Operation																			
			2022				2023				2024				2025				
			Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		
			Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	
Total Number of Employees			1,032		2,680		1,028		3,269		1,109		4,201		1,216		5,495		
Number of New Hires ¹			299		567		179		1,023		312		1,641		298		2,328		
New Hire Rate ²			28.97%		21.16%		17.41%		31.29%		28.13%		39.06%		24.51%		42.37%		
Gender Distribution of New Hires ³	Male (M)		240	80.27%	473	83.42%	157	87.71%	844	82.50%	258	82.69%	1,372	83.61%	229	76.85%	2,021	86.81%	
	Female (F)		59	19.73%	94	16.58%	22	12.29%	179	17.50%	54	17.31%	269	16.39%	69	23.15%	307	13.19%	
Age Distribution of New Hires ^{4&5}	Under 30 Years Old	Total	96	32.11%	245	43.21%	60	33.52%	491	48.00%	118	37.82%	819	49.91%	95	31.88%	1,225	52.62%	
		M						56	31.28%	415	40.57%	100	32.05%	673	41.01%	71	23.83%	1,089	46.78%
		F						4	2.23%	76	7.43%	18	5.77%	106	6.46%	24	8.05%	136	5.84%
	30–50 Years Old	Total	182	60.87%	320	56.44%	112	62.57%	648	63.34%	186	59.62%	820	49.97%	193	64.77%	1,100	47.25%	
		M						95	53.07%	533	52.10%	148	47.44%	695	42.35%	149	50.00%	929	39.91%
		F						17	9.50%	115	11.24%	35	11.22%	162	9.87%	44	14.77%	171	7.35%
	Above 50 Years Old	Total	21	7.02%	2	0.35%	7	3.91%	1	0.10%	8	2.56%	2	0.12%	10	3.36%	3	0.13%	
		M						6	3.35%	1	0.10%	10	3.21%	3	0.18%	9	3.02%	3	0.13%
		F						1	0.56%	0	0.00%	1	0.32%	0	0.00%	1	0.34%	0	0.00%

Notes: 1. Total number of new hires = Permanent employees hired during the reporting period who remained employed for more than three months.

2. New hire rate = Total number of new hires / Total number of employees at the end of the reporting period.

3. Gender distribution percentage = Number of new hires of the respective gender / Total number of new hires in the region.

4. Age distribution percentage (Overall) = Number of new hires in the respective age group / Total number of new hires in the region.

5. Age distribution percentage (Cross-tabulated by gender) = Number of new hires of the respective gender within the age group / Total number of new hires in the region.

Employee Turnover Statistics of EMC									
		2022		2023		2024		2025	
		Persons	%	Persons	%	Persons	%	Persons	%
Total Number of Employees		3,712		4,297		5,310		6,711	
Number of Departing Employees ¹		1,265		1,348		1,460		1,696	
Employee Turnover Rate ²		34.08%		31.37%		27.50%		25.27%	
Gender Distribution of Departing Employees ³	Male (M)	997	78.81%	1,138	84.42%	1,260	86.30%	1,429	84.26%
	Female (F)	268	21.19%	210	15.58%	200	13.70%	267	15.74%

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Employee Turnover Statistics of EMC																		
			2022				2023				2024				2025			
			Persons		%		Persons		%		Persons		%		Persons		%	
Age Distribution of Departing Employees ^{4&5}	Under 30 Years Old	Total	523		41.34%		493		36.57%		657		45.00%		756		44.58%	
		M	-				428		31.75%		557		38.15%		660		38.92%	
		F					65		4.82%		82		5.62%		96		5.66%	
	30–50 Years Old	Total	727		57.47%		837		62.09%		787		53.90%		920		54.25%	
		M	-				725		53.78%		689		47.19%		752		44.34%	
		F					159		11.80%		117		8.01%		168		9.91%	
	Above 50 Years Old	Total	15		1.19%		18		1.34%		16		1.10%		20		1.18%	
		M	-				15		1.11%		16		1.10%		17		1.00%	
		F					3		0.22%		1		0.07%		3		0.18%	
Employee Turnover Statistics by Operation																		
			2022				2023				2024				2025			
			Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations		Taiwan Operations		Mainland China Operations	
			Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%	Persons	%
Total Number of Employees			1,032		2,680		1,028		3,269		1,109		4,201		1,216		5,495	
Number of Departing Employees ¹			296		969		177		1,171		214		1,246		184		1,512	
Employee Turnover Rate ²			28.68%		36.16%		17.22%		35.82%		19.30%		29.66%		15.13%		27.52%	
Gender Distribution of Departing Employees ³	Male (M)		229	77.36%	768	79.26%	155	87.57%	983	83.95%	184	85.98%	1,076	86.36%	156	84.78%	1,273	84.19%
	Female (F)		67	22.64%	201	20.74%	22	12.43%	188	16.05%	30	14.02%	170	13.64%	28	15.22%	239	15.81%
Age Distribution of Departing Employees ^{4&5}	Under 30 Years Old	Total	86	29.05%	437	45.10%	32	18.08%	461	39.37%	58	27.10%	599	48.07%	34	18.48%	722	47.75%
		M	-				27	15.25%	401	34.24%	50	23.36%	507	40.69%	29	15.76%	631	41.73%
		F					5	2.82%	60	5.12%	8	3.74%	74	5.94%	5	2.72%	91	6.02%
	30–50 Years Old	Total	195	65.88%	532	54.90%	128	72.32%	709	60.55%	141	65.89%	646	51.85%	131	71.20%	789	52.18%
		M	-				114	64.41%	611	52.18%	120	56.07%	569	45.67%	111	60.33%	641	42.39%
		F					14	7.91%	145	12.38%	21	9.81%	96	7.70%	20	10.87%	148	9.79%
	Above 50 Years Old	Total	15	5.07%	0	0.00%	17	9.60%	1	0.09%	15	7.01%	1	0.08%	19	10.33%	1	0.07%
		M	-				14	7.91%	1	0.09%	14	6.54%	2	0.16%	16	8.70%	1	0.07%
		F					3	1.69%	0	0.00%	1	0.47%	0	0.00%	3	1.63%	0	0.00%

Notes: 1. Total departing employees = Employees who left the Company during the reporting period.

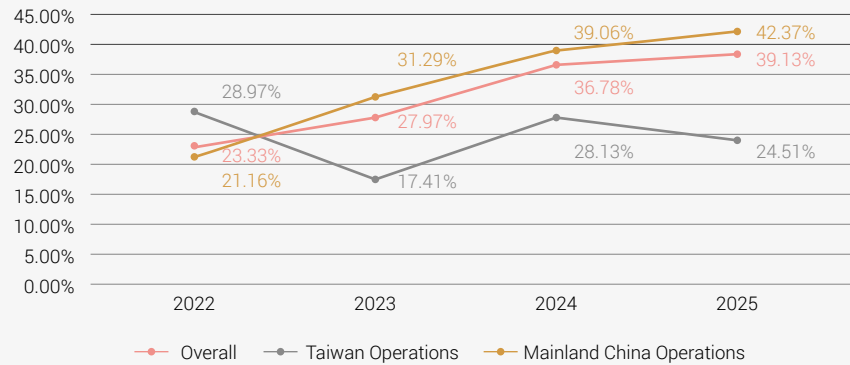
2. Employee turnover rate (%) = Total departing employees / Number of employees at year-end.

3. Gender distribution (%) = Number of departing employees of each gender / Total departing employees at the operation.

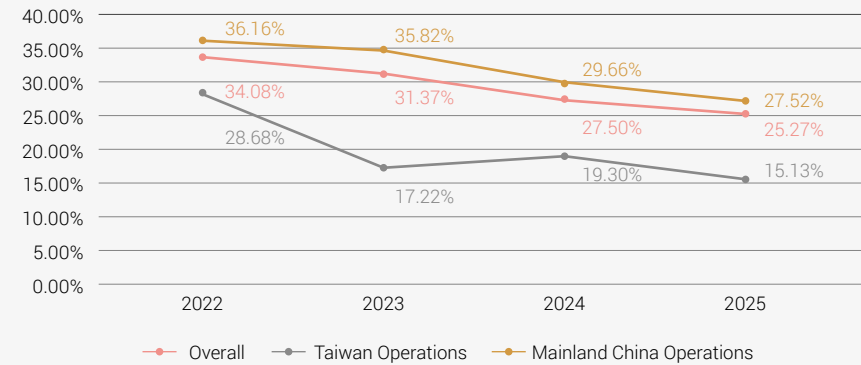
4. Age distribution (overall) (%) = Number of departing employees in the age group / Total departing employees at the operation.

5. Age distribution (by gender) (%) = Number of departing employees of each gender in the age group / Total departing employees at the operation.

EMC's Historical Overall New Hire Rate



EMC's Historical Overall Employee Turnover Rate



6.1.3 Parental Leave GRI 401-3

EMC is committed to creating a workplace that supports work-life balance. The Taiwan Operations strictly comply with Taiwan's Gender Equality in Employment Act and protect employees from adverse career impacts arising from childcare needs. Employees with at least six months of service and children under three years of age may apply for parental leave without pay for up to two years. During the leave period, employees may also apply for statutory parental leave allowances to reduce the financial burden on their families. Returning employees are entitled to reinstatement to their original positions and maintenance of their original working conditions, and necessary training resources are provided as needed.

According to 2025 statistics, at the Taiwan Operations, 121 employees were eligible for parental leave, and 11 employees took parental leave. Among the 15 employees due to return to work during the year, 11 employees returned to work, resulting in a return-to-work rate of 73.30%. The return-to-work rate was 80% among female employees and 70% among male employees. The retention rate after parental leave reached 100% in 2025, demonstrating that career transition support measures can effectively retain professional talent. EMC will continue reviewing related data and leveraging institutional support and family-friendly facilities to build a resilient, friendly, and inclusive work environment.

Parental Leave Statistics of Taiwan Operations¹												
	2022			2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of Employees Eligible for Parental Leave²	47	11	58	45	9	54	82	18	100	99	22	121
Number of Employees Who Took Parental Leave	5	2	7	3	5	8	7	5	12	8	3	11
Number of Employees Due to Return to Work (A)³	6	2	8	1	4	5	7	3	10	10	5	15
Number of Employees Who Returned to Work (B)	5	2	7	0	3	3	3	3	6	7	4	11
Return-to-Work Rate (B/A)⁴	83.33%	100%	87.5%	0%	75%	60%	42.9%	100%	60%	70%	80%	73.3%
Number of Employees Who Returned to Work in the Previous Reporting Period (C)	0	2	2	5	2	7	0	3	3	4	2	6
Number of Employees Remaining Employed for 12 Months After Returning to Work (D)	0	2	2	5	2	7	0	3	3	4	2	6
Retention Rate After Parental Leave (D/C)⁵	-	100%	100%	100%	100%	100%	-	100%	100%	100%	100%	100%

- Notes: 1. The report boundary is limited to permanent employees within the staffing structure of the Taiwan Operations.
2. Number of employees eligible for parental leave during the reporting period: According to regulatory requirements, this refers to all current employees who applied for parental leave without pay during the reporting period, or who had at least six months of service and a child under three years of age.
3. Number of employees due to return to work (A): Employees whose parental leave expired during the reporting period or whose applications for early return were approved.
4. Return-to-work rate (%) = Number of employees who returned to work during the reporting period (B) / Number of employees due to return to work during the reporting period (A).
5. Retention rate after parental leave (%) = Number of employees who remained employed for 12 months after returning from parental leave in the previous reporting period (D) / Total number of employees who returned to work in the previous reporting period (C).

6.2 Employee Compensation and Benefits

6.2.1 Employee Benefits GRI 201-3/GRI 401-2

Guided by a people-oriented philosophy, EMC is committed to building an employee-friendly workplace characterized by gender equality, multicultural inclusion, and an intergenerational workforce. To support sustainable operations, the Company regularly conducts external compensation surveys to ensure that its remuneration system remains competitive with market levels and provides comprehensive employee benefits to support employees' physical and mental well-being and quality of life. The comprehensive non-salary benefits and living support described in this section are provided to 100% of permanent employees across all operating sites, with equal eligibility for all employees.

Remuneration Incentives and Career Security

A Sound Reward System that Provides Recognition and Long-Term Protection for Employee Contributions

- **Profit-sharing System:** Employee remuneration (profit sharing) is distributed based on the achievement of the Company's annual operating goals.
- **Diversified Bonus Mechanisms:** These include year-end bonuses, performance bonuses, and management bonuses for managerial personnel (positions at or above the manager level).
- **Comprehensive Employee Group Insurance:** Free coverage is provided, including term life insurance, accident insurance, medical insurance, and occupational injury insurance, with preferential enrollment available for relatives.
- **High-Coverage Business Travel Protection:** Overseas travel accident insurance coverage of up to NT\$10 million is provided.
- **Comprehensive Retirement System:** Retirement arrangements are implemented in accordance with the Labor Standards Act, and commemorative gold coins are presented upon retirement.

Daily Well-Being and Workplace Convenience Providing Convenient and Quality Support Beyond Work

- **Meal Support:** Each site provides free and diversified lunch and dinner options.
- **Clothing and Commuting:** Free employee uniforms and designated parking spaces are provided, together with transportation subsidies, fuel subsidies, or safe and comfortable dormitory facilities depending on site conditions.
- **Various Gifts and Allowances:** These include gift vouchers for the three major holidays and Labor Day, birthday gifts, and marriage and bereavement allowances.
- **Social Participation and Cohesion:** Annual travel subsidies are provided, and year-end employee banquets are held.
- **Family-friendly Facilities and Support:** Lactation rooms, parental leave allowances, reduced working hours, and other family-friendly measures are provided.
- **Personal Development:** Various internal and external training programs are regularly provided.

Healthcare and Physical and Mental Well-Being Supporting Employee Health from Medical Care to Stress Relief

- **Regular Employee Health Management:** Free regular employee health examinations, including general and special health examinations, are provided.
- **Professional Medical Resources:** Occupational health personnel provide on-site services, and occupational medicine specialists from medical centers conduct regular on-site consultations.
- **Stress-Relief Services:** Appointment-based massage services are provided to help employees relieve work-related stress.

Comprehensive Retirement System

To recognize employees' long-term service and provide retirement security, EMC has established comprehensive Employee Retirement Regulations and a Pension Supervisory Committee in accordance with applicable laws to manage and implement the old labor pension scheme. For the old labor pension scheme, which is a defined benefit plan, the Company engages an actuary annually to prepare a report in accordance with International Accounting Standard 19 (IAS 19) to ensure adequate funding.

As of December 31, 2025, based on actuarial assumptions including the discount rate and future salary increase rate, the present value of the defined benefit obligation under the old labor pension scheme at the Taiwan Operations was NT\$89.115 million, while the fair value of plan assets deposited in a dedicated account at Bank of Taiwan was NT\$132.937 million. Net defined benefit assets amounted to NT\$43.822 million, indicating that plan assets were sufficient to cover the defined benefit obligation and that no additional contribution was required.

Three employees at the Taiwan Operations retired in accordance with applicable regulations in 2025, and settlement and payment procedures under the old labor pension scheme were completed. Under the new labor pension scheme, a defined contribution plan, the Company contributes 6% of employees' monthly salaries to individual pension accounts. Retirement expenses recognized under the plan in 2025 amounted to NT\$46.594 million. Employees may also voluntarily contribute up to an additional 6% of their salaries and receive applicable tax exemption benefits.

The Mainland China and overseas operations strictly comply with local social insurance laws and make monthly contributions to basic pension insurance under local social insurance systems. In 2025, the Zhongshan Site, Kunshan Site, Huangshi Site, and Malaysia Operations made pension-related contributions in accordance with local regulations, ensuring that employees who meet statutory retirement conditions receive institutional retirement protection through local social security systems.

Through the implementation of both defined benefit and defined contribution plans, EMC ensures that employees across all operating sites receive lawful and comprehensive retirement benefits.

6.2.2 Employee Remuneration GRI 202-1/GRI 405-2/GRI 2-21

The remuneration policy of EMC is established by the Human Resources Department based on market salary levels, the Company's financial position, and organizational structure, ensuring market competitiveness and internal equity. Total remuneration is determined based on professional competencies, job responsibilities, work performance, and the achievement of the Company's operating goals. Salary determination criteria apply the principle of gender equality and do not differ based on gender, race, political affiliation, ideology, religious beliefs, sexual orientation, or marital status.

Remuneration disclosures focus on major operating sites. Major operating sites refer to regions that make a material contribution to operating revenue, have significant production scale, and account for a substantial proportion of total employees.

Protecting Entry-Level Salaries in Line with Local Living Conditions

In 2025, standard entry-level wages for employees at all EMC sites were higher than local minimum wages. At the Mainland China Operations, standard entry-level wages were approximately 1.5 to 1.8 times the local minimum wage. This reflects the Company's attention not only to regulatory requirements but also to local living conditions, enabling EMC to provide competitive employment conditions and share the benefits of operational performance with employees.

Ratio of Standard Entry-Level Wage to Local Minimum Wage by Operating Site in 2025				
	Taiwan Operations ²	Kunshan Site ³	Zhongshan Site ⁴	Huangshi Site ⁵
Standard Entry-Level Wage (Local Currency/Month) ¹	NT 29,800	RMB 4,105	RMB 3,312	RMB 3,852
Local Minimum Wage (Local Currency/Month) ^{6&7}	NT 28,590	RMB 2,660	RMB 2,080	RMB 2,130
Standard Entry-Level Wage as a Percentage of Local Minimum Wage (%)	104.23%	154.32%	159.25%	180.86%

Notes: 1. Standard entry-level wage refers to the lowest fixed monthly starting salary received by entry-level employees at each site under normal working conditions, excluding overtime pay and variable compensation, and denominated in local currency.
2. Taiwan Operations: Comparison of the minimum wage announced by the competent authority during the reporting period with the basic salary of entry-level employees at the Taiwan Operations.
3. Kunshan Site: Comparison of the minimum wage announced by the Suzhou Municipal Human Resources and Social Security Bureau during the reporting period with the basic salary of entry-level employees at the Kunshan Site.
4. Zhongshan Site: Comparison of the minimum wage announced by the Zhongshan Municipal People's Government during the reporting period with the basic salary of entry-level employees at the Zhongshan Site.
5. Huangshi Site: Comparison of the minimum wage announced by the relevant General Office of the People's Government during the reporting period with the basic salary of entry-level employees at the Huangshi Site.
6. Local minimum wage amounts are denominated in the currency used in the relevant region.
7. Local regulations in Taiwan and Mainland China require equal basic pay for male and female employees.

Implementing a Gender-Equal Career Development Environment

To create a fair professional development environment, EMC determines employee remuneration based on professional competencies and individual work performance. Gender does not materially affect remuneration decisions. The Company will continue to maintain transparent and fair performance appraisal mechanisms to ensure that the professional value of every employee is recognized equitably.

Ratio of Basic Salary and Remuneration of Women to Men ⁴													
		2023				2024				2025			
		TW	KS	ZS	HS ⁵	TW	KS	ZS	HS ⁵	TW	KS	ZS	HS ⁵
Managerial Personnel ¹	Basic Salary ²	- ⁶								1.02	0.95	1	-
	Total Annual Compensation ³	0.95	1.08	0.89	-	0.9	0.9	0.8	-	1.13	1.08	1.11	-
R&D Personnel	Basic Salary	- ⁶								0.98	1.04	1.03	-
	Total Annual Compensation	1.12	1.01	0.97	-	1.1	0.9	1	-	1.01	1.18	1.11	-
On-Site Technical Personnel	Basic Salary	- ⁶								1.03	1.07	1.05	1.09
	Total Annual Compensation	0.88	0.91	0.98	0.91	1	0.9	0.9	0.9	1.03	1.07	1.02	1.08
Sales, Administrative, and Other Personnel	Basic Salary	- ⁶								1.09	1.05	1.02	1.18
	Total Annual Compensation	0.94	0.78	0.84	0.85	1	0.8	0.8	0.8	1.17	1.14	1.08	1.36

Notes: 1. Managerial personnel: Positions at or above the manager level with management responsibilities.
2. Basic salary: The minimum fixed amount paid to employees for performing their duties.
3. Total annual compensation: Includes basic salary, bonuses, stock awards, option awards, non-equity incentive plan compensation, pension amounts, and changes in unvested deferred compensation earnings provided during the reporting period.
4. The ratio is calculated as women's compensation divided by men's compensation.
5. The Huangshi Site had no female employees in managerial personnel or R&D personnel positions.
6. Basic salary ratio information was not compiled for operating sites in 2023 or 2024.

Maintaining a Stable and Equitable Compensation Structure

EMC values fairness in internal compensation distribution and regularly monitors the compensation structure between the highest-paid individual and all other employees. Changes in the compensation of the highest-paid individual maintain a stable relationship with overall employee compensation trends, enabling employees to share in the enhancement of workplace value as EMC grows.

2025 Annual Total Compensation Comparison Information ¹					
	Overall (Taiwan and Mainland China Operations)	Taiwan Operations	Kunshan Site	Zhongshan Site	Huangshi Site
Ratio of Annual Total Compensation of the Highest-Paid Individual to Median Annual Total Compensation of Other Employees ²	33.09	23.84	8.31	12.41	7.53
Ratio of Increase in Annual Total Compensation of the Highest-Paid Individual to Other Employees ³	3.60	2.11	1.01	17.31	2.44

Notes: 1. Annual total compensation includes basic salary, bonuses, stock awards, option awards, non-equity incentive plan compensation, pension amounts, and changes in unvested deferred compensation earnings provided during the reporting period.
Ratio of the annual total compensation of the highest-paid individual to the median
2. annual total compensation of all other employees = Annual total compensation of the highest-paid individual / Median annual total compensation of all employees excluding the highest-paid individual.
Ratio of increase in annual total compensation = Percentage increase in annual total
3. compensation of the highest-paid individual / Percentage increase in median annual total compensation of all employees excluding the highest-paid individual.

2025 Compensation Information for Full-Time Non-Managerial Employees in Taiwan					
	2021	2022	2023	2024	2025
Average Number of Full-Time Non-Managerial Employee ¹	901	936	932	967	1,062
Average Total Compensation (NT\$ thousand) ²	935	1,054	1,070	1,156	1,273
Median Total Compensation (NT\$ thousand) ³	767	786	805	888	974

Notes: 1. Average number of full-time non-managerial employees: The weighted annual average number of permanent full-time employees at the Taiwan Operations during the reporting period, excluding managerial personnel (positions at or above the manager level), part-time employees, and non-employee workers such as dispatched personnel and interns. The definition of "managerial personnel" follows the definition of "managerial officers" set forth in the Annual Report. For details, please refer to [page 18 of the 2025 Annual Report](#).
2. Average total compensation: Total annual compensation paid during the reporting period to the above-mentioned full-time non-managerial employees divided by the average number of full-time employees during the year.
3. Median total compensation: The annual total compensation of the employee at the midpoint when the annual total compensation of all full-time non-managerial employees during the reporting period is arranged in ascending order.

6.3 Talent Development and Cultivation

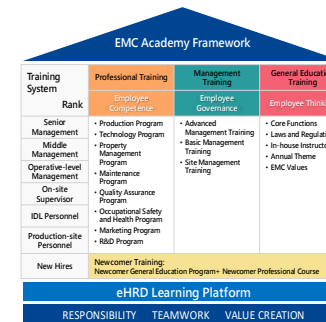
6.3.1 Competency Development GRI 404-1

EMC has established an Education and Training Procedures as the basis for all education and training activities. The procedure aims to enhance the professional knowledge, skills, and capabilities required for employees to perform their duties, thereby improving work efficiency. It also supports effective utilization of human resources, enabling employee talent development to progress in alignment with corporate development goals.

EMC Academy: Employee Learning Philosophy and Implementation Results

To provide systematic training for employees at all levels, EMC established the EMC Academy. Based on the core values of "RESPONSIBILITY, TEAMWORK, VALUE CREATION," and supported by the eHRD learning platform, EMC Academy integrates the training system with job functions and organizational levels to establish systematic learning roadmaps. To provide a more convenient and diversified learning experience and effectively develop professional skills, the E-Learning platform was formally launched in 2025.

EMC invests substantial resources in employee training from the onboarding stage and promotes various training programs, including on-the-job training and self-directed learning, to enhance training effectiveness. In addition, annual key initiatives are implemented based on the achievement of corporate operating goals and external development trends, enabling talent development programs to respond effectively to changes in the business environment and remain closely aligned with corporate strategies.



EMC Academy Framework



E-Learning Platform

Enhancement of Competency Development and a Friendly Learning Experience

To continuously enhance corporate competitiveness and employee professional development, EMC's 2025 training programs were based on the EMC training system, with the key focus of "building a talent development system centered on diversity, inclusion, and future-oriented competencies."

Training Program

2025 Achievements



New Employee Training

New Employee Onboarding Training

To help new hires quickly integrate into the organization, establish appropriate work concepts, and build identification with the Company's culture, EMC designed dedicated onboarding training courses. The courses cover corporate culture, organizational systems, basic work rules, and core competencies.

- Target participants: New hires
- Total trainees and training hours: **3,048** persons / **43,929.5** hours
- Newly developed English version of new employee training: **7** courses / **1.5** hours (applicable to foreign employees)



Professional Training

Manufacturing Professional Training

To establish a comprehensive learning plan for production-line personnel and develop standardized training materials, EMC invited experts from relevant departments to develop learning maps and record online courses. Through this systematic training approach, new employees can effectively acquire required knowledge and skills, enabling them to quickly perform shop-floor duties.

R&D Professional Training Program

To cultivate R&D talent, EMC established a complete and standardized R&D learning framework. Through systematic learning approaches and online courses, employees can accelerate the development of professional capabilities, improve R&D efficiency, and enhance product competitiveness.

- Completed English and Malay translations for six major manufacturing learning programs and **79** online courses
- Completed **28** R&D professional online courses

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Management
Training**Frontline Supervisor Management Skills Training**

To strengthen frontline supervisors' management capabilities and enhance leadership and execution effectiveness in daily operations, EMC designed specialized management skills training courses. The content covers frontline management concepts, practical exercises, and case discussions.

Coaching Leadership Training

To enhance managers' ability to guide teams and develop talent, EMC designed coaching leadership training courses. The content covers coaching leadership mindset, effective questioning techniques, listening skills, and feedback methods, enabling supervisors to support employee growth and improve team performance through daily communication.

Departmental Human Resources Management Training

To help department heads and supervisors quickly understand key approaches and methods for managing employees, EMC designed the Departmental Human Resources Management Training program. The course enables supervisors to effectively apply human resources management practices in daily operations, improving team operational efficiency and management capabilities.

- Target participants: Frontline supervisors
- Total trainees and training hours: **601** persons / **4,808** hours
- Training completion rate of target participants: **98%**

- Target participants: Managerial personnel (positions at or above the manager level)
- Total trainees and training hours: **250** persons / **1,750** hours
- Training completion rate of target participants: **97%**

- Target participants: Department-Level and Section-Level Supervisors
- Total trainees and training hours: **64** persons / **70.8** hours
- Training completion rate of target participants: **100%**

General
Education and
Training**Foreign Language Development Program**

To improve employees' ability to communicate in English in both internal and external work contexts, EMC designed small-class English writing courses. Through practical exercises and instructor guidance, the program enhances employees' ability to communicate effectively across functions and borders.

AI Application Course Series

To help employees leverage artificial intelligence (AI) tools to improve work efficiency and digital capabilities, EMC designed an AI application course series covering AI-assisted English writing, AI prompt engineering at introductory and advanced levels, and AI meeting tool applications. The courses enhance employees' abilities in information organization, communication, and meeting efficiency, further strengthening work productivity, leadership effectiveness, and decision-making quality.

- Target: Designated Marketing and Sales Personnel
- Total Number of Trainees / Training Hours: **10** persons / **180** hours
- Training Completion Rate of the Target Group: **100%**

- Target: All office employees
- Total Number of Trainees / Training Hours: **879** persons / **567** hours

E-Learning
Platform**E-Learning Platform**

To provide a more user-friendly learning experience and strengthen talent development management, the E-Learning platform continues to offer diverse online courses and support various departments in managing external certifications and internal qualifications. This enables the Company to establish comprehensive learning and employee development records.

- More than **650** online courses available company-wide
- Nearly **500** external certifications and internal qualifications managed online

Internal and
External Training
Activities**Comprehensive External Training Support and Competence Development Channels**

EMC has established systematic education and training procedures and a comprehensive External Training Support and Management Mechanism. In addition to training assignments initiated by department heads, supervisors, and responsible personnel based on operational needs and development plans, employees may independently apply for external professional training, certification programs, or industry forums. For professional certifications required by regulations or quality management system (QMS) requirements, EMC fully covers employees' initial training and examination fees, providing substantive support for career development. To ensure effective knowledge sharing within the organization, employees provide feedback after training through reflection reports, internal instruction, or experience sharing, transforming external knowledge into organizational capabilities.

- Total Number of Trainees / Training Hours: **1,128** persons / **17,158** hours

Quality
Assurance
Training Program**Enhancing Quality Awareness and Risk Control Across the Workforce**

Quality is a core foundation of product competitiveness. EMC regularly provides general quality and professional training covering international quality management standards, failure mode and effects analysis (FMEA), and abnormality tracking and improvement. These training programs aim to enhance quality risk awareness across the workforce and ensure that products meet customer specifications as well as government and international regulatory requirements.

- In 2025, quality assurance training courses delivered online across Taiwan and Mainland China Operations recorded **2,626** participant attendances, totaling **699** training hours.

Implementation Results

Training Hours by Employee Category and Gender								
Year	Operations	Gender	Managerial Personnel ¹		Non-Managerial Personnel		Total Training Hours	Average Training Hours ²
			Total Training Hours	Average Training Hours ²	Total Training Hours	Average Training Hours ²		
2025	Overall (Taiwan and Mainland China Operations)	Male	3,440.40	22.67	427,840.30	80.00	431,280.70	78.42
		Female	620.70	28.24	74,652.60	62.79	75,273.30	62.16
		Total	4,061.10	23.37	502,492.90	76.88	506,554.00	75.50
	Taiwan Operations	Male	2,105.30	21.10	16,716.20	18.80	18,821.50	19.00
		Female	396.30	24.80	3,085.90	14.60	3,482.20	15.30
		Total	2,501.60	21.60	19,802.10	18.00	22,303.70	18.30
	Mainland China Operations	Male	1,335.10	25.70	411,124.10	92.20	412,459.20	91.40
		Female	224.40	37.40	71,566.70	73.30	71,791.10	73.00
		Total	1,559.50	26.90	482,690.80	88.80	484,250.30	88.10
2024	Overall (Taiwan and Mainland China Operations)	Male	2,025.60	21.56	137,309.10	35.62	139,334.70	35.28
		Female	496.30	29.22	32,042.60	26.95	32,538.80	26.98
		Total	2,588.70	20.54	170,522.00	34.18	173,110.70	33.84
	Taiwan Operations	Male	1,402.60	23.80	15,023.10	30.30	16,425.70	15.90
		Female	430.30	35.90	3,477.60	13.50	3,907.80	13.90
		Total	1,899.70	22.10	19,671.00	23.60	21,570.70	16.40
	Mainland China Operations	Male	623.00	17.80	122,286.00	36.40	122,909.00	36.30
		Female	66.00	13.20	28,565.00	35.40	28,631.00	35.30
		Total	689.00	17.20	150,851.00	36.30	151,540.00	36.10
2023	Overall (Taiwan and Mainland China Operations)	Male	1,766.80	11.55	122,621.00	47.46	136,943.60	50.04
		Female	324.80	16.24	28,597.00	24.05	31,022.10	25.66
		Total	2,091.60	12.11	151,218.00	47.04	167,965.70	49.58
	Taiwan Operations	Male	1,143.80	13.00	335.00	16.80	14,034.60	16.40
		Female	258.80	19.90	32.00	13.50	2,391.10	13.90
		Total	1,402.60	13.90	367.00	30.30	16,425.70	15.90
	Mainland China Operations	Male	623.00	9.58	122,286.00	47.70	122,909.00	46.80
		Female	66.00	9.43	28,565.00	44.40	28,631.00	44.20
		Total	689.00	9.60	150,851.00	47.10	151,540.00	46.20

Notes: 1. Managerial personnel: Positions at or above the manager level with management responsibilities.

2. Average training hours: Total training hours for the employee category divided by the number of employees in the corresponding employee category at the end of the reporting year.

3. Training hours disclosed for EMC in 2025 are primarily based on the information presented in this Sustainability Report.

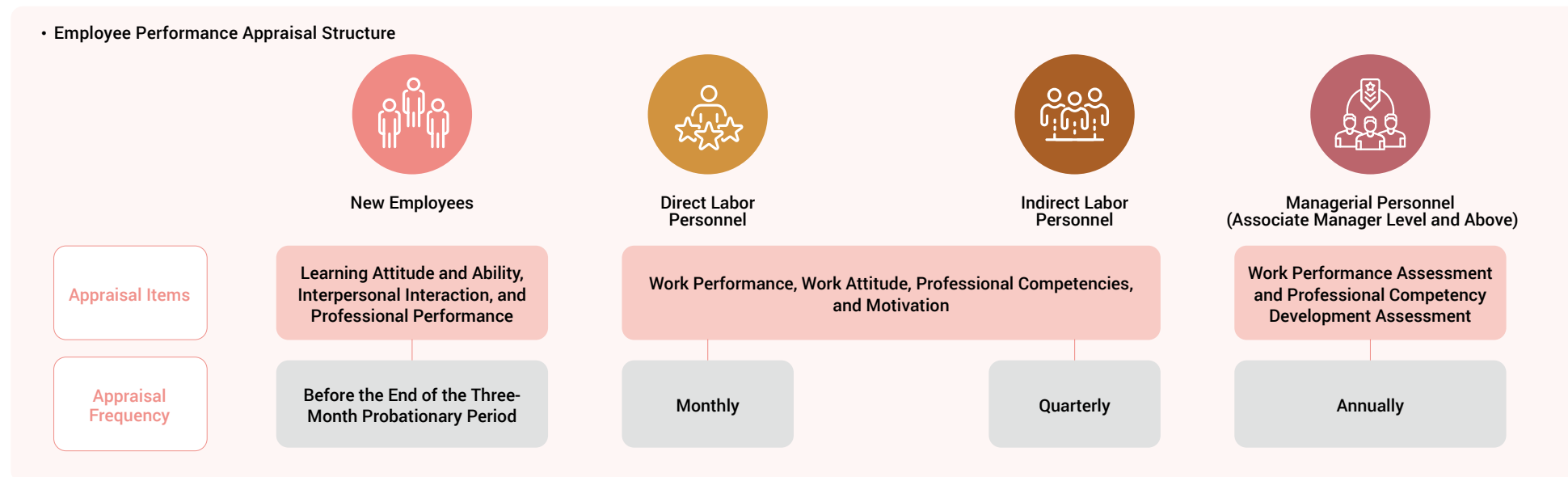


Management Competency Training by Operation

6.3.2 Performance Management GRI 404-3

The performance appraisal system adopts objective performance standards and fair evaluation procedures to help the Company understand employees' work progress and the achievement status of assigned objectives. The results are used to support human resource planning activities, including salary adjustments, job transfers, and promotions. The system also provides employees with feedback and development guidance, enabling them to understand the connection between individual performance goals and the Company's development strategies. Through performance review feedback, employees are encouraged to recognize their potential and continuously improve and develop their capabilities.

The appraisal items and frequency vary depending on employee category, as shown below:



In 2025, 100% of eligible permanent employees of EMC, excluding employees on occupational injury leave or unpaid leave, completed regular performance and career development reviews.

2025 Information on Regular Performance and Career Development Review ¹										
Item	Employee Category	Overall (Taiwan and Mainland China Operations)			Taiwan Operations			Mainland China Operations		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of Employees Completing Regular Performance and Career Development Review	Managerial Personnel	152	22	174	100	16	116	52	6	58
	Non-Managerial Personnel	5,349	1,188	6,537	889	211	1,100	4,460	977	5,437
Total Number of Eligible Employees in the Category	Managerial Personnel	152	22	174	100	16	116	52	6	58
	Non-Managerial Personnel	5,349	1,188	6,537	889	211	1,100	4,460	977	5,437
Percentage Receiving Regular Performance and Career Development Review ²	Managerial Personnel	100%								
	Non-Managerial Personnel									
Item	Employee Category	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of Employees Completing Regular Performance and Career Development Review	R&D Personnel ³	356	78	434	142	37	179	214	41	255
	On-Site Technical Personnel ⁴	4,424	781	5,205	583	87	670	3,841	694	4,535
	Sales, Administrative, and Other Personnel ⁵	569	329	898	164	87	251	405	242	647
Total Number of Eligible Employees in the Category	R&D Personnel ³	356	78	434	142	37	179	214	41	255
	On-Site Technical Personnel ⁴	4,424	781	5,205	583	87	670	3,841	694	4,535
	Sales, Administrative, and Other Personnel ⁵	569	329	898	164	87	251	405	242	647
Percentage Receiving Regular Performance and Career Development Review ²	R&D Personnel ³	100%								
	On-Site Technical Personnel ⁴									
	Sales, Administrative, and Other Personnel ⁵									

Notes: 1. Regular performance and career development review refers to periodic and structured performance assessments and discussions regarding employees' future career development conducted by immediate supervisors in accordance with the Company's performance appraisal system. Reviews may be conducted annually, semiannually, or quarterly depending on employee category.

2. Percentage receiving regular performance and career development review (%) = Number of employees in the category who completed regular performance and career development reviews / Total number of eligible employees in the category (number of employees at the end of the reporting year) × 100%.

3. R&D Personnel: Employees primarily responsible for product development, formulation development, and technological innovation and improvement.

4. On-site Technical Personnel: Direct personnel responsible for shop floor operations, utility and process activities, and on-site technical maintenance.

5. Sales, Administrative, and Other Personnel: Indirect labor personnel, including marketing and sales, finance, human resources, EHS, and other administrative and support functions.

6.4 Human Rights Governance, Employee Communication

6.4.1 Human Rights Policy GRI 2-23/GRI 2-24/GRI 2-25/GRI 406-1/GRI 408-1/GRI 409-1

EMC supports and follows internationally recognized human rights standards, including the Universal Declaration of Human Rights, the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration), and the UN Guiding Principles on Business and Human Rights.

The Company's Human Rights Policy and related labor standards, including the Declaration on the Prevention of Unlawful Infringement in the Workplace, have been approved by the Board of Directors and serve as the highest guiding principles for human rights governance. The scope of these commitments covers global operating sites, all employees, and suppliers. To ensure policy transparency, relevant commitments and management performance are regularly disclosed in the annual sustainability report for stakeholder review. Internally, human rights standards are incorporated into mandatory training for new employees, and relevant policy statements are prominently displayed on bulletin boards at each site, ensuring that frontline employees have timely access to information regarding workplace rights and protections.

EMC has established a multi-level governance system for human rights implementation and oversight. The Board of Directors, as the highest governance body, approves overall human rights strategies and management standards, while senior management allocates necessary resources and establishes grievance channels and related procedures. Operational units are responsible for implementing daily risk identification, management activities, and education and training.

In 2025, the Company provided a total of 1,920.5 training hours on human rights protection and ethical management-related topics to strengthen employees' awareness and capabilities regarding the prevention of workplace misconduct. To address potential human rights risks and discrimination concerns, EMC has established employee mailboxes and multiple grievance and remedy mechanisms, while strictly maintaining confidentiality of the identities of complainants and protecting them from retaliation. Detailed grievance and remedy procedures are described in [Section 6.4.2 Labor-Management Communication](#).

Through top-down governance oversight, continuous monitoring, and performance review feedback mechanisms, EMC ensures that human rights commitments are integrated into daily operations across all organizational levels.

Provide a Safe and Healthy Work Environment



- Establish an Occupational Health and Safety Management System. For details, please refer to the chapter "Building a Healthy and Friendly Workplace" in this report.

Support Employee Physical and Mental Health and Work-Life Balance



- Provide free, nutritious, and healthy lunch and dinner meals.
- Provide regular employee health examinations.
- Provide labor insurance, national health insurance, and employee group insurance covering term life insurance, accident insurance, medical insurance, and occupational injury insurance.

Provide Competitive Remuneration and Sound Career Development



- Provide a remuneration system that is more competitive than market salary levels.
- Distribute employee remuneration and various bonuses based on achievement of the Company's operating goals and individual work performance.
- Provide on-the-job training and domestic and overseas rotation opportunities.

Prohibit Forced or Compulsory Labor and Comply with Local Labor Laws



- Strictly prohibit the employment of child labor below the legally required minimum working age. Minors are not assigned hazardous work to protect their safety and health.
- Implement leave systems and encourage employees to maintain work-life balance.
- Audits conducted across overall operations (Taiwan and Mainland China Operations) in 2025 found no cases of child labor and forced or compulsory labor.

Require Suppliers to Protect Human Rights and Conduct Supplier Audits



- Require suppliers to complete risk self-assessment questionnaires and conduct unscheduled audits to ensure compliance with human rights requirements.
- In 2025, self-assessments and human rights risk identification conducted for all major raw material suppliers found no involvement in forced or compulsory labor and child labor.

EMC uses a human rights risk identification mechanism to review human rights conditions across global operating sites and throughout the supply chain. Assessments conducted in 2025 covered key issues including non-discrimination, protection of Indigenous Peoples' rights, prohibition of forced or compulsory labor, prohibition of child labor, and freedom of association and collective bargaining. The results indicated that none of the Company's operating sites were exposed to the above human rights risks.

Through transparent stakeholder engagement and rigorous monitoring mechanisms, EMC extends its corporate values throughout the value chain and promotes fair, equal, and respectful labor-management relationships.

6.4.2 Labor–Management Communication GRI 2-30/GRI 402-1/GRI 407-1

EMC values transparent labor–management communication and is committed to creating a workplace characterized by information transparency, harmonious relations, timely improvement, and institutional protection. Institutionalized communication mechanisms safeguard employee rights and use employee feedback as an important basis for improving management systems.

I Labor–Management Relations and Collective Bargaining Agreements

Regarding collective bargaining agreements, no formal collective bargaining agreements were signed at any global operating sites of EMC in 2025; therefore, 0% of employees were covered by collective bargaining agreements. However, the Company has established labor–management communication mechanisms covering 100% of employees to ensure harmonious labor–management relations and equal access to information.

For employees not covered by collective bargaining agreements, working conditions, remuneration, and employment terms are determined strictly in accordance with applicable local labor laws, including Taiwan's Labor Standards Act and the Labor Law of the People's Republic of China, together with the Company's Employee Handbook and human resources management systems. These measures ensure that all employees receive dual protection through legal requirements and internal management systems.

The Company also strictly protects employees' right to receive information regarding significant operational changes. When significant operational changes occur, advance notice obligations are implemented in accordance with applicable local laws and regulations. At the Taiwan Operations, when significant changes involve corporate restructuring, transfer, mergers, or acquisitions, employees are notified in writing at least 30 days before the effective date in accordance with the Business Mergers and Acquisitions Act and related regulations. For major process changes or job transfers, the Company also strictly follows the job transfer principles under the Labor Standards Act and provides employees with a reasonable internal preparation period. The Mainland China Operations similarly comply with statutory advance notice requirements under the Labor Contract Law of the People's Republic of China and other applicable local regulations.

In practice, labor–management meetings at the Taiwan Operations are composed of 10 management representatives and 12 employee representatives elected by employees in accordance with the Regulations for Implementing Labor–Management Meetings. Meetings are held every three months to facilitate equal consultation. The Mainland China Operations have established trade unions in accordance with applicable laws, including monthly meetings of the Kunshan Site trade union committee, quarterly communication meetings at the Zhongshan Site to collect employee feedback and track improvement actions, and the Huangshi Site's trade union, fund review committee, and women workers committee comprising 41 representatives. Regular meetings ensure that the needs of diverse employee groups, including female employees, receive institutional protection and timely attention.

I Labor–Management Communication Mechanisms by Operating Site

Taiwan Operations	Kunshan Site	Zhongshan Site	Huangshi Site
- A labor–management meeting has been established in accordance with applicable laws; no labor union or collective bargaining agreement is currently in place. - The meeting consists of 22 members, including 10 management representatives and 12 employee representatives directly elected by employees. - Frequency: Meetings are held every three months.	- A labor union has been established in accordance with applicable laws. - Seven trade union committee representatives are responsible for labor rights and related matters. - The trade union committee holds regular monthly meetings.	- A labor union has been established in accordance with applicable laws, with communication also conducted through area-based communication forums. - Employee representatives are selected from each area and cover all on-site units. - Communication forums are held quarterly.	- A labor union has been established in accordance with applicable laws, together with dedicated committees to protect diverse rights and interests. - The labor union consists of 41 member representatives and includes a trade union committee, fund review committee, and women workers committee. - Member representative congresses and committee meetings are held regularly.

I Employee Communication and Remediation Process

To ensure that employee voices receive appropriate attention, EMC has established the "Employee Mailbox Management Regulations," encouraging employees to provide suggestions regarding Company management, employee benefits, and the work environment, or to report illegal activities and unfair treatment. Employees may seek remedy through the grievance mechanism if concerns remain unresolved after communication with their immediate supervisors or if the supervisor is the subject of the grievance.

Physical employee mailboxes are provided in employee cafeterias at each site, together with site-specific email reporting channels, ensuring convenient and diverse communication channels. EMC strictly protects the confidentiality of employees who submit feedback and commits to protecting them from retaliation or any form of unequal treatment for raising concerns or providing feedback. Suggestions that make significant contributions to the Company may receive rewards after approval. All cases are required to receive a written response within three months and be reported to the Office of the President.

EMC strictly prohibits all forms of workplace discrimination and fully protects employees' lawful freedom of association. Human rights risk identification conducted in 2025 found no significant risks related to freedom of association or collective bargaining rights at any operating sites. During the reporting period, a total of 20 employee feedback forms were received, including eight from the Taiwan Operations, nine from the Kunshan Site, one from the Zhongshan Site, and two from the Huangshi Site. All cases were properly handled in accordance with internal procedures, achieving a 100% case closure rate.

In 2025, EMC recorded no discrimination or exclusion cases involving race, gender, religion, or other human rights-related violations, and the total number of discrimination incidents was zero.

To monitor the employee-friendly workplace environment, the Taiwan Operations conduct an annual employee satisfaction survey covering areas such as meal services and routine maintenance and improvement of the work environment. Through this regular survey mechanism, EMC collects frontline employees' feedback and uses the results as an important basis for annual rolling reviews and continuous improvements to employee well-being by administrative and EHS units at each site.

6.5 Community Engagement GRI 203-1

EMC has long upheld the principle of shared prosperity with local communities and sustainable development. With operations in Taoyuan City and Hsinchu County, Taiwan, Mainland China, and overseas locations, the Company is committed to promoting employee well-being and community prosperity. EMC actively monitors social, economic, and environmental issues in its operating locations, continuously assesses and responds to community risks and opportunities, and takes concrete actions to promote mutual growth between the Company and local communities.

The Company's local engagement extends beyond economic development to include talent development and cultivation, environmental protection, and social care. These efforts are aligned with the United Nations Sustainable Development Goals (SDGs), integrating EMC's corporate core values into local development. In 2025, EMC collaborated with affiliates, partner organizations, and cross-industry partners to continue implementing public welfare programs and social impact initiatives, seeking to create inclusive, mutually beneficial, and shared communities.

Promotion of Local Employment and Community Economic Development

EMC prioritizes hiring local talent, increasing employment opportunities for local residents, and supporting local economic development. As of the end of 2025, 97% of employees had either a registered residence or mailing address in the local area. Stable employment opportunities strengthen connections between the Company and local communities while enhancing local identity and sense of belonging.

Improving the Local Environment and Creating a Friendly Workplace and Community

To improve the workplace environment and surrounding communities, EMC actively invests in environmental greening and beautification initiatives. Since 2022, the Taiwan Operations have supported government initiatives by adopting and maintaining more than 300 square meters of roadside trees and green spaces surrounding the operations, with regular maintenance and improvement activities.

In Mainland China, the Kunshan Site has been deeply engaged in the development of Zhoushi Town for nearly 30 years and actively participates in the local government's "Livable City, Green Community" initiative. In March 2025, the Kunshan Site participated in the Zhoushi Town "Cherry Blossom Garden Construction Project." Through cherry tree planting and afforestation activities, the site contributed to urban greening, improved surrounding community environmental quality, and helped create a more comfortable living environment for local residents.



Participation of the Kunshan Site in the Local Government's "Livable City, Green Community" Initiative

Employee and Community Care for Creating Shared Value

Guided by a people-focused philosophy, EMC cares for the well-being of employees and their families and extends this care to local communities. At the end of 2024, the Taiwan Operations contributed NT\$1 million and partnered with the Minglun Social Welfare and Charitable Foundation and the Zhangzhe Saigin Care Foundation to launch a community care project in 2025. The designated funds were used to provide care services for retired and current employees and their family members, including employees in Taoyuan and Hsinchu, supporting active aging lifestyles and reducing caregiving burdens.

The care services included 219 hours of in-home elder care, with beneficiaries who were local family members accounting for 39%. In addition, six care activities were organized for employees' families, covering topics such as intergenerational communication, financial fraud prevention, financial planning for older adults, and healthy sleep education, as well as a weekend nostalgia concert exclusively for employees' family members. Total participation exceeded 100 persons.

The Taiwan Operations also partnered with the Minglun Social Welfare and Charitable Foundation and Chunyan Ecological Farm, a local ecological farm in Taoyuan, to organize the "Awakening the Pond — EMC Family Day." Through sensory experiences and cross-cultural learning, employees and their families participated in a sustainability journey focused on local ecological restoration. A total of 35 employee family members participated in the activity.

In line with the Company's commitment to public welfare, this care was further extended to Mainland China Operations. On October 17, 2025, the Kunshan Site donated RMB 200,000 to the Kunshan Charity Federation, with the funds designated for local disaster relief, poverty alleviation, and support for vulnerable groups. This initiative promoted humanitarian values and demonstrated EMC's commitment to social responsibility.

In 2025, the Zhongshan Site also participated in the scholarship program under Guangdong Province's "Bai-Qian-Wan Project," donating scholarships exceeding NT\$100,000 in value to Minzhong Subdistrict, Zhongshan City, to support and encourage local students' education and development. These initiatives demonstrate EMC's ongoing commitment to fulfilling corporate social responsibility across its global operating sites.



Partnering with External Foundations to Provide Dedicated Care Services for Retired and Current Employees and Their Family Members

Scholarship Donations
Supporting Local Students'
Education and Development





ESG SPOTLIGHT

Understanding Biodiversity through Nature Experiences

A One-Day Experience Combining Wetland Interpretation, Nature Education, Employee and Family Care, and Carbon Footprint Assessment



Connecting Employee Activities with Biodiversity and Local Ecosystems

To integrate nature education and biodiversity awareness into employee activities, the Taiwan Operations organized the "Awakening the Pond — EMC Family Day" on December 27, 2025. Employees and their families visited Chunyan Ecological Farm and explored local ecosystems and natural environments through wetland interpretation, nature observation, and interactive experiences. The activity was jointly organized with the Minglun Social Welfare and Charitable Foundation and combined employee care, family participation, and ecological learning into a one-day program.

From Observation of Local Pond Species to a Small Ecosystem Experience

The activity began with a site tour and a traditional fishing experience using a lift net. Employees and their families explored aquatic ecosystems, terrestrial plants, and natural materials in pond and wetland environments. Through observations of native and introduced species, participants learned about local species such as yellow water lilies, *Nymphoides lungtanensis*, and

Cipangopaludina snails, as well as introduced species including crayfish, golden apple snails, and tilapia. Through interpretation and on-site observation, participants gained a deeper understanding of native species conservation, the purpose of invasive species removal, pond ecosystems, and biodiversity.

Participants also created ecological bottles using recycled containers, natural pond water, Cipangopaludina snails, native paradise fish, and hornwort. These bottles formed small ecosystems containing producers, consumers, and decomposers, allowing participants to understand through hands-on practice the roles and relationships of different organisms within an ecosystem.

Employees and their families also observed bee ecology up close and enjoyed low-carbon meals prepared with local ingredients such as rosemary, mint, and cabbage. Through a combination of ecological observation, herb experiences, and meal activities, the program integrated local ecosystems, natural materials, and low-carbon living concepts into the one-day experience.

Presenting a Low-Carbon Activity through Carbon Footprint Assessment

In addition to nature experiences and family participation, the organizer incorporated low-carbon meals and an activity carbon footprint assessment. According to the organizer's final report, the full life-cycle carbon footprint of the activity was 3.192 kgCO₂e per person. The raw material stage, including food and transportation, accounted for 54.15%; the service stage accounted for 44.05%; and the waste stage accounted for 1.79%.

Through activity carbon footprint assessment, the major emission sources of a one-day activity were identified, demonstrating that low-carbon practices can be presented through measurable data rather than remaining only as a concept. In post-event feedback, participants indicated that the activity provided opportunities to connect with nature, relax, and spend meaningful time with family. Through on-site observations and hands-on experiences, participants also developed a deeper understanding of local pond ecosystems, native species conservation, and low-carbon living.



Appendix



Appendix I - About This Report

About This Report

This Report was prepared in accordance with the GRI Sustainability Reporting Standards issued by the Global Reporting Initiative (GRI). It discloses EMC's 2025 operational performance and future plans to stakeholders concerned about EMC and presents the Company's sustainability vision and objectives.

EMC will continue to disclose information relating to the economy, environment, and people, including impacts on human rights, enabling stakeholders to understand the Company's overall operations and future development direction.

Reporting Principles

This Report was prepared in accordance with the latest requirements of the GRI Standards (2021) and incorporates the sustainability disclosure metrics of the Sustainability Accounting Standards Board (SASB). For details, please refer to [Appendix II GRI Content Index](#) and [Appendix III SASB Index](#).

The statistical data disclosed in this Report were derived from EMC's internal statistics and survey results. Financial data are based on publicly disclosed information audited by certified public accountants and are presented using generally accepted numerical presentation methods.

● Fully disclosed ; ○ Partially disclosed)

Region (Operation)	Business Unit	Abbreviation	Legal Entity Name	Plant	Address	Performance Disclosure	
						Financial Reporting	Sustainability Reporting
Taiwan Operations	Guanyin Site (Parent Company)	KY	Elite Material Co., Ltd.	Guanyin Plant 1 Guanyin Plant 3	No. 18, Datong 1st Rd. and No. 10, Yuanyuan St., Caota Village, Guanyin Dist., Taoyuan City, Taiwan [Plant area: 15,277.44 m² + 4,953.20 m²]	●	E : ● S : ● G : ●
				Guanyin Plant 2	No. 3, Jingjian 2nd Rd., Shulin Village, Guanyin Dist., Taoyuan City, Taiwan [Plant area: 3,376.77 m²]		
				Hsinchu Plant	No. 14, Wenhua Rd., Fengshan Village, Hukou Township, Hsinchu County, Taiwan [Plant area: 13,848.96 m²]		
Mainland China Operations	Kunshan Site	KS	Elite Electronic Material (Kunshan) Co., Ltd., Youbi Branch	Youbi Plant	No. 368, Youbi Rd., Zhoushi Town, Kunshan City, Jiangsu Province, China [Plant area: 25,627.85 m²]		Supply chain : ●
			Elite Electronic Material (Kunshan) Co., Ltd.	Jinmao Plant 1	No. 985, Jinmao Rd., Zhoushi Town, Kunshan City, Jiangsu Province, China [Plant area: 92,199.65 m²]		
				Jinmao Plant 2			
				R&D Center			
	Jinmao Plant 3						
	Zhongshan Site	ZS	Elite Electronic Material (Zhongshan) Co., Ltd.	Huoju Plant	No. 37, Keji West Rd., Torch Development Zone, Zhongshan City, Guangdong Province, China [Plant area: 40,241.96 m²]		E : ● S : ● Supply chain : ●
	Huangshi Site	HS	Elite Electronic Material (Huangshi) Co., Ltd.	Huangshi Plant 1	No. 198, Daqi Avenue, Huangshi City, Hubei Province, China [Plant area: 50,646.37 m²]		E : ● S : ● Supply chain : ●
				Huangshi Plant 2			
U.S. Operations		US	Arlon EMD Specialty Materials, LLC	Arlon EMD	9433 Hyssop Drive Rancho Cucamonga, CA 91730, USA [Plant area: 7,097.42 m²]	E : ●	
			Technica, U.S.A.	Technica, U.S.A.	2431 Zanker Road, San Jose, CA 95131, USA [Plant area: 1,157.01 m²]	E : ●	
Malaysia Operations		PN	Elite Material (Penang) Sdn. Bhd.	Penang Plant	PMT 1322, Jalan PSPN3, Penang Science Park North,14100 Simpang Ampat, Penang, Malaysia [Plant area: 51,766.98 m²]	E : ● Supply chain : ●	

Note: The estimated exchange rates adopted in this Report are as follows: RMB:NT\$ = 1: 4.5; US\$:NT\$ = 1:33; MYR:NT\$ = 1: 7.746.

Reporting Period

This Report discloses EMC's practices and performance relating to the economy, environment, and people, including impacts on human rights, during the 2025 reporting period (January 1 to December 31, 2025, consistent with the financial reporting period). The Report also addresses issues of concern to stakeholders. Financial information is presented based on consolidated revenue and is consistent with the financial statements.

Reporting Scope and Boundary GRI 2-2/GRI 2-4

The financial data presented in this Report are derived from the consolidated financial statements. The non-financial data cover performance relating to the economy, environment, and people, including impacts on human rights. Economic performance primarily covers the production and operating sites listed below.

The reporting boundary is generally consistent with that of the 2024 Sustainability Report. Where abbreviated names of plants or subsidiaries are used throughout this Report, the corresponding plant names or full legal names are provided in the table on the preceding page. EMC's environmental (E), social (S), and governance (G) performance is comprehensively disclosed. For subsidiaries, the principal disclosed items are indicated in the "Performance Disclosure" column of the table on the preceding page. Any exceptions are explained in the relevant sections. Restatements resulting from errors identified in previous reporting periods are also explained in the relevant sections.

Report Assurance GRI 2-5

This Report has been prepared in accordance with the GRI Sustainability Reporting Standards (2021). The disclosures also comply with relevant regulatory requirements, including the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies. To enhance the accuracy and credibility of the information disclosed, EMC engaged TÜV Rheinland Taiwan Ltd. to conduct an independent assurance engagement in accordance with AA1000AS v3, Type 1, Moderate Level of Assurance, with reference to the GRI Standards and SASB Standards, and obtained an independent assurance statement. The information disclosed in this Report was collected by the responsible departments, reviewed by the respective department heads, and consolidated by the Executive Secretary of the Corporate Sustainable Development Committee. The completed Report was reviewed and approved by the Corporate Sustainable Development Committee and the Board of Directors on July 29, 2026, prior to its publication.



Contact Information GRI 2-3

- Thank you for reading the 2025 Sustainability Report of Elite Material Co., Ltd. This Report also provides a GRI Content Index and disclosures on material topics.
- Publication Date: July 2026
- Next Report: Expected to be published in July 2027
- We welcome your comments and suggestions regarding this Report. Please contact us:

EMC 台光電子材料股份有限公司
Elite Material Co., Ltd.

Elite Material Co., Ltd. Office of the Chairman | ESG Manager: Dinah Tai

Address: No. 18, Datong 1st Rd., Guanyin Dist., Taoyuan City 328417, Taiwan (R.O.C.)

Tel: +886-3-483-7937

Email: dinah.tai@mail.emctw.com

Corporate Website: <https://www.emctw.com/en-global/>



[Corporate Website](https://www.emctw.com/en-global/)

The English version of this Sustainability Report is provided for reference and information disclosure purposes only. Given the specialized nature of ESG-related terminology, as well as differences in data interpretation and context, the English translation may not fully convey the meaning and content of the original Chinese version. In the event of any discrepancy, ambiguity, or mistranslation between the Chinese and English versions, the Chinese version shall prevail.



Appendix II - GRI Content Index

Statement of Use | Elite Material Co., Ltd. (EMC) has reported in accordance with the GRI Standards for the period January 1, 2025 to December 31, 2025.

GRI Version | GRI 1: Foundation 2021

Applicable GRI Sector Standard(s) | None

GRI 2: General Disclosures 2021				
Standard No.	Disclosure	Chapter in the Report/Response	Remark	Page
1. The Organization and Its Reporting Practices				
2-1	Organizational details	About Elite Material		4
2-2	Entities included in the organization's sustainability reporting	Appendix I - About This Report		116
2-3	Reporting period, frequency and contact point	Appendix I - About This Report		116
2-4	Restatements of information	Appendix I - About This Report		116
2-5	External assurance	Independent Assurance Statement		127
2. Activities and Workers				
2-6	Activities, value chain and other business relationships	3.2.2 Implementation of Local Procurement Principles		44
2-7	Employees	6.1.1 Workforce Composition		95
2-8	Workers who are not employees	5.1.1 Occupational Health and Safety Management System		79
3. Governance				
2-9	Governance structure and composition	2.1.1 Corporate Governance Structure		25
2-10	Nomination and selection of the highest governance body	2.1.2 Board Operations		25
2-11	Chair of the highest governance body	2.1.2 Board Operations		25
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainable Development Governance		11
		1.2 Stakeholder Engagement		13
		2.1.2 Board Operations		25
2-13	Delegation of responsibility for managing impacts	1.1 Sustainable Development Governance		11
		2.1.2 Board Operations		25
2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Development Governance		11
2-15	Conflicts of interest	2.1.2 Board Operations		25
2-16	Communication of critical concerns	2.1.2 Board Operations		25
2-17	Collective knowledge of the highest governance body	2.1.2 Board Operations		25
2-18	Evaluation of the performance of the highest governance body	2.1.2 Board Operations		25
2-19	Remuneration policies	2.1.2 Board Operations		25

GRI 2: General Disclosures 2021				
Standard No.	Disclosure	Chapter in the Report/Response	Remark	Page
2-20	Process to determine remuneration	2.1.2 Board Operations		25
2-21	Annual total compensation ratio	6.2.2 Employee Remuneration		104
4. Strategy, Policies and Practice				
2-22	Statement on sustainable development strategy	1.1 Sustainable Development Governance		11
2-23	Policy commitments	1.1 Sustainable Development Governance		11
		6.4.1 Human Rights Policy		111
2-24	Embedding policy commitments	1.1 Sustainable Development Governance		11
		6.4.1 Human Rights Policy		111
2-25	Processes to remediate negative impacts	2.1.3 Ethical Management		31
2-26	Mechanisms for seeking advice and raising concerns	2.1.3 Ethical Management		31
2-27	Compliance with laws and regulations	2.1.4 Legal compliance		32
		4.4.4 Environmental Grievance Mechanism and Environmental Regulatory Compliance		76
2-28	Membership associations	2.1.5 Initiatives and Association Memberships		32
5. Stakeholder Engagement				
2-29	Approach to stakeholder engagement	1.2 Stakeholder Engagement		13
2-30	Collective bargaining agreements	6.4.2 Labor–Management Communication	No collective bargaining agreement has been signed	112

GRI 3 Material Topics 2021				
Standard No.	Disclosure	Chapter in the Report/Response	Remark	Page
3-1	Process to determine material topics	1.3 Material Topics Identification and Analysis		14
3-2	List of material topics			

Material Topic: Air Pollution Management

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	4. Environmental Protection and Sustainability	51
GRI 305 Emissions (2016)		
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.4.2 Air Pollution Control	72

Material Topic: Energy Management (Including the Use of Renewable Energy)

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	4. Environmental Protection and Sustainability	50
GRI 302 Energy (2016)		
302-1 Energy consumption within the organization	4.2.1 Energy Consumption and Management	53
302-3 Energy intensity	4.2.1 Energy Consumption and Management	53

Material Topic: Climate Change (Including GHG Emissions Management and Other Related Issues)

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	4. Environmental Protection and Sustainability	50
GRI 305 Emissions (2016)		
305-1 Direct (Scope 1) GHG emissions	4.2.2 GHG Inventory	57
305-2 Energy indirect (Scope 2) GHG emissions	4.2.2 GHG Inventory	57
305-4 GHG emissions intensity	4.2.2 GHG Inventory	57

Material Topic: Waste Management

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	4. Environmental Protection and Sustainability	51
GRI 306 Waste (2020)		
306-1 Waste generation and significant waste-related impacts	4.4.3 Waste Management	73
306-2 Management of significant waste-related impacts	4.4.3 Waste Management	73
306-3 Waste generated	4.4.3 Waste Management	73
306-4 Waste diverted from disposal	4.4.3 Waste Management	73
306-5 Waste directed to disposal	4.4.3 Waste Management	73

Material Topic: Sustainable Products (Including Product Development and the Introduction of Environmentally Friendly Materials into Production)

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	3. Products and Value Chain	40
Custom Topic	3.1 Sustainable Product Design	42

Material Topic: Occupational Health and Safety Management

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	5. Building a Healthy and Friendly Workplace	78
GRI 403 Occupational Health and Safety (2018)		
403-1 Occupational health and safety management system	5.1.1 Occupational Health and Safety Management System	79
403-2 Hazard identification, risk assessment, and incident investigation	5.1.2 Hazard Identification, Risk Assessment, and Incident Investigation	81
403-3 Occupational health services	5.2 Employee Health Care	89
403-4 Worker participation, consultation, and communication on occupational health and safety	5.1.5 Worker Participation, Consultation, and Communication	88
403-5 Worker training on occupational health and safety	5.1.3 Occupational Health and Safety Education and Training	86
403-6 Promotion of worker health	5.2 Employee Health Care	89
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.2.3 Supplier Management Process 5.1.4 Prevention and Mitigation of Occupational Health and Safety Impacts	45 87
403-8 Workers covered by an occupational health and safety management system	5.1.1 Occupational Health and Safety Management System	79
403-9 Work-related injuries	5.1.2 Hazard Identification, Risk Assessment, and Incident Investigation	81
403-10 Work-related ill health	5.2.1 Comprehensive Employee Health Management	89

Material Topic: Attracting and Retaining Talented Personnel

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	6. Employee Relations and Social Participation	94
GRI 404 Training and Education (2016)		
404-1 Average hours of training per year per employee	6.3.1 Competency Development	106
404-3 Percentage of employees receiving regular performance and career development reviews	6.3.2 Performance Management	109

Material Topic: Human Rights

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	6. Employee Relations and Social Participation	93
GRI 406 Non-Discrimination (2016)		
406-1 Incidents of discrimination and corrective actions taken	6.4.1 Human Rights Policy	111
GRI 407 Freedom of Association and Collective Bargaining (2016)		
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	6.4.1 Human Rights Policy	111
GRI 408 Child Labor (2016)		
408-1 Operations and suppliers at significant risk for incidents of child labor	6.4.1 Human Rights Policy	111
GRI 409 Forced or Compulsory Labor (2016)		
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.4.1 Human Rights Policy	111

Material Topic: Product Safety and Quality

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	3. Products and Value Chain	40
Custom Topic	3.1.1 Product Quality and Safety	42

Material Topic: Labor–Management Relations

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	6. Employee Relations and Social Participation	93
GRI 405 Diversity and Equal Opportunity (2016)		
405-1 Diversity of governance bodies and employees	6.1.1 Workforce Composition 2.1.2 Board Operations	95 25
405-2 Ratio of basic salary and remuneration of women to men	6.2.2 Employee Remuneration	104
GRI 401 Employment (2016)		
401-1 New employee hires and employee turnover	6.1.2 New Hire and Employee Turnover Statistics	100
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.2.1 Employee Benefits	104
401-3 Parental leave	6.1.3 Parental Leave	103
Voluntary Disclosure: GRI 202 Market Presence (2016)		
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	6.2.2 Employee Remuneration	104
202-2 Proportion of senior management hired from the local community	6.1.1 Workforce Composition	95

Material Topic: Customer Privacy and Information Security

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	2. Sound Corporate Governance	24
GRI 418 Customer Privacy (2016)		
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4 Information Security Management	37

Material Topic: Business Ethics and Ethical Management

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	2. Sound Corporate Governance	23
2-15 Conflicts of interest	2.1.2 Board Operations	25
GRI 205 Anti-Corruption (2016)		
205-3 Confirmed incidents of corruption and actions taken	2.1.3 Ethical Management	31

Material Topic: Supply Chain Management (Material Procurement and Efficiency)

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	3. Products and Value Chain	41
GRI 204 Procurement Practices (2016)		
204-1 Proportion of spending on local suppliers	3.2.2 Implementation of Local Procurement Principles	44
GRI 308 Supplier Environmental Assessment (2016)		
308-1 New suppliers that were screened using environmental criteria	3.2.3 Supplier Management Process	45
GRI 414 Supplier Social Assessment (2016)		
414-1 New suppliers that were screened using social criteria	3.2.3 Supplier Management Process	45

Material Topic: Economic Performance

GRI Standards and Disclosure Items	Chapter in the Report/Response	Page
GRI 3-3 Management of material topics	2. Sound Corporate Governance	22
GRI 201 Economic Performance (2016)		
201-1 Direct economic value generated and distributed	2.2 Operating Performance	33

Appendix III SASB Index

SASB Index_Hardware 2023/12

Code	Accounting Metric	Relevant Section and Description
1. Product Security		
TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	EMC established the Information Security Management Policy based on the three principles of information security: confidentiality, integrity, and availability. In addition to providing an information environment that supports business continuity of the Group's operations, EMC has established information security management systems and standard operating procedures. For details, please refer to Section 2.4 Information Security Management . 
2. Employee Diversity & Inclusion		
TC-HW-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees	For details, please refer to Section 6.1.1 Workforce Composition . 
3. Product Lifecycle Management		
TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	EMC periodically updates its Hazardous Substance Management procedure in response to domestic and international environmental and prohibited substances regulations. The procedure incorporates the list of declarable substances specified in IEC 62474. TC-HW-410a.1 Percentage of products by revenue that contain IEC 62474 declarable substances: 0%.
TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	TC-HW-410a.2 Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent: 0%. EMC's main products are not end products and therefore cannot directly obtain EPEAT registration, which applies to end-use electrical and electronic products.
TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification	TC-HW-410a.3 Percentage of eligible products, by revenue, certified to an energy efficiency certification: 0%. EMC's main products are not end products and therefore cannot directly obtain energy efficiency certifications applicable to end-use electrical and electronic products.
TC-HW-410a.4	Weight of end-of-life products and e-waste recovered; percentage recycled	TC-HW-410a.4 Weight of end-of-life products and e-waste recovered; percentage recycled: EMC's products are not electronic end products. Accordingly, EMC only manages the portions of the manufacturing process related to electronic waste management. At EMC's Taiwan Operations, the reported amount of metal-containing waste generated from printed circuit board (PCB) materials or work-in-process manufacturing processes was 564.73 metric tons (reported under the Ministry of Environment's waste and recyclable-resource code E-0221, "Metal-containing printed circuit board waste and powder"). All such waste was handled, recovered, and recycled through qualified waste management contractors. The recycling and reuse rate was approximately 60%.
4. Supply Chain Management		
TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Assessment Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	EMC follows internationally recognized standards and established its Supplier Management Procedures with reference to the core requirements of the Responsible Business Alliance (RBA). The relevant requirements have been incorporated into the routine evaluation and audit processes for existing suppliers. Although EMC does not currently require suppliers to undergo the RBA Validated Audit Process (VAP), EMC has implemented an internal audit mechanism incorporating international standards to manage sustainability-related risks across its supply chain. (a) 0%; (b) 0%.

Code	Accounting Metric	Relevant Section and Description
TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Assessment Program (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	Suppliers have not yet undergone RBA Validated Audit Process (VAP). However, EMC has referenced the Responsible Business Alliance (RBA) and other relevant international standards and incorporated related requirements into its Supplier Management Procedures and existing supplier assessment and audit processes. (a) 0%; (b) 0%.

5. Materials Sourcing		
TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	EMC requires all major raw material suppliers to sign a Conflict-Free Metals Declaration and follows the requirements of the Responsible Minerals Initiative (RMI). The CMRT and EMRT reporting templates are used to conduct upstream supply chain surveys and track smelter and refiner information. In conjunction with the assessment results from the Responsible Minerals Assurance Process (RMAP), EMC manages responsible minerals risks and verifies that the sources of critical materials do not finance armed groups or involve human rights abuses in conflict-affected and high-risk areas (CAHRAs). If potential high-risk issues are identified, suppliers are required to complete corrective actions within a specified period or adjust their sources of supply, thereby strengthening responsible minerals risk management. [For details, please refer to Section 3.2 Sustainable Supply Chain Management .] 

Activity Metrics

Code	Accounting Metric	Relevant Section and Description									
TC-HW-000.A	Number of Units Produced by Product Category	EMC's principal products in 2025 were CCL and prepreg. The production volumes by product category are presented below. <table border="1"> <thead> <tr> <th>Main Product</th><th>Unit</th><th>Production Volume</th></tr> </thead> <tbody> <tr> <td>CCL</td><td>Thousand sheets</td><td>90,416</td></tr> <tr> <td>Prepreg</td><td>Thousand meters</td><td>337,388</td></tr> </tbody> </table> Note: Production volumes include products manufactured for research and development, samples, inventory, and other purposes.	Main Product	Unit	Production Volume	CCL	Thousand sheets	90,416	Prepreg	Thousand meters	337,388
Main Product	Unit	Production Volume									
CCL	Thousand sheets	90,416									
Prepreg	Thousand meters	337,388									
TC-HW-000.B	Area of Manufacturing Facilities	- Elite Material Co., Ltd. - Guanyin Plant 1 【Site Area: 15,277.44 m²】 - Guanyin Plant 2 【Site Area: 3,376.77 m²】 - Guanyin Plant 3 【Site Area: 4,953.20 m²】 - Hsinchu Plant 【Site Area: 13,848.96 m²】 - Elite Electronic Material (Kunshan) Co., Ltd. - Youbi Branch 【Site Area: 25,627.85 m²】 - Elite Electronic Material (Kunshan) Co., Ltd. 【Site Area: 92,199.65 m²】 - Elite Electronic Material (Zhongshan) Co., Ltd. 【Site Area: 40,241.96 m²】 - Elite Electronic Material (Huangshi) Co., Ltd. 【Site Area: 50,646.37 m²】 - Arlon EMD Specialty Materials, LLC 【Site Area: 7,097.42 m²】 - Technica, U.S.A. 【Site Area: 1,157.01 m²】 - Elite Material (Penang) Sdn. Bhd. 【Site Area: 51,766.98 m²】									
TC-HW-000.C	Percentage of production from owned facilities	In 2025, 100% of EMC's production was manufactured at company-owned and operated facilities.									

SASB Index_Industrial Machinery & Goods, 2023/12

Code	Metric Description	Unit of Measure	Chapter and Explanation
1. Energy Management			
RT-IG-130a.1	(1) Total energy consumed, (2) percentage of grid electricity, and (3) percentage of renewable energy	Gigajoules (GJ), percentage (quantitative)	- Total energy consumption was 2,056,179.69 GJ. - Grid electricity accounted for 43.18% of total energy consumption. - Renewable energy accounted for 0.41% of total energy consumption.
2. Workforce Health & Safety			
RT-IG-320a.1	Total recordable incident rate (TRIR), fatality rate, and near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Rate (quantitative)	For 2025 work-related injury statistics for employees in Taiwan and Mainland China Operations, please refer to Section 5.1.2 Hazard Identification, Risk Assessment, and Incident Investigation . 
3. Fuel Economy & Emissions in Use-phase			
RT-IG-410a.1	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles	Liters per 100 ton-kilometers	Not applicable. EMC does not sell medium- or heavy-duty vehicles.
RT-IG-410a.2	Sales-weighted fuel efficiency for non-road equipment	Liters per hour	Not applicable. EMC does not sell non-road equipment.
RT-IG-410a.3	Sales-weighted fuel efficiency for stationary generators	Liters per kilojoule	Not applicable. EMC does not sell stationary generators.
RT-IG-410a.4	Sales-weighted emissions of (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines, and (d) other non-road diesel engines	Grams per kilojoule	Not applicable. EMC does not sell marine diesel engines, locomotive diesel engines, on-road medium- and heavy-duty engines, or other non-road diesel engines; therefore, it has no associated nitrogen oxides (NOx) or particulate matter (PM) emissions.
4. Materials Procurement			
RT-IG-440a.1	Description of the management of risks associated with the use of critical materials	Not applicable	EMC requires all major raw material suppliers to sign a Conflict-Free Metals Declaration and fully complies with the requirements of the Responsible Minerals Initiative (RMI). The CMRT and EMRT reporting templates are used to conduct upstream supply chain surveys and closely track smelter and refiner information. In conjunction with the results of the Responsible Minerals Assurance Process (RMAP), EMC ensures that the sources of critical materials do not finance armed groups or involve human rights abuses in conflict-affected and high-risk areas (CAHRAs). If potential high risks are identified, suppliers are required to complete corrective actions within a specified period or change their sources of supply, thereby implementing responsible minerals risk management. [For details, please refer to Section 3.2 Sustainable Supply Chain Management .] 

Code	Metric Description	Unit of Measure	Chapter and Explanation
5. Remanufacturing Design & Services			
RT-IG-440b.1	Revenue from remanufactured products and remanufacturing services	Reporting currency	Not applicable. EMC has no revenue from remanufactured products or remanufacturing services.

Activity Metrics

Code	Metric Description	Unit of Measure		
RT-IG-000.A	Number of units produced by product category	EMC's principal products in 2025 were CCL and prepreg. The production volumes by product category are presented below.		
		Main Product	Unit	Production Volume
		CCL	Thousand sheets	90,416
		Prepreg	Thousand meters	337,388
Note: Production volumes include products manufactured for research and development, samples, inventory, and other purposes.				
RT-IG-000.B	Number of employees	As of the end of 2025, EMC had 6,711 employees across its Taiwan and Mainland China Operations, including 5,501 male employees (81.97% of total employees) and 1,210 female employees (18.03% of total employees). For details, please refer to Section 6.1.1 Workforce Composition . 		

Appendix IV - Sustainability Disclosure Index (Electronic Components Industry)

Rules Governing the Preparation and Filing of Sustainability Reports by TWSE (May 5, 2025)								
Table 1-12 Sustainability Disclosure Metrics – Electronic Components Industry								
Code	Indicator	Metric Category	Disclosure for the Year		Unit	Remark		
I	Total energy consumption; percentage of grid electricity and renewable energy usage	Quantitative	EMC's total energy consumption in 2025 was 2,056,179.69 GJ. Grid electricity accounted for 43.18% of total energy consumption. Renewable energy usage (excluding renewable energy certificates) accounted for 0.41%. For further information, please refer to Section 4.2.1 Energy Consumption and Management.		Gigajoule (GJ), percentage (%)			
II	Total water withdrawal and total water consumption	Quantitative	Total water withdrawal: 1,119.78 thousand cubic meters/year. Total water consumption: 724.14 thousand cubic meters/year.		Thousand cubic meters (1,000 m³)			
III	Weight of hazardous waste generated and percentage recycled	Quantitative	Total hazardous industrial waste generated: 11,343.58 metric tons. Hazardous waste recycling rate: 72.43%.		Metric tons (t), percentage (%)			
IV	Types, number, and rate of occupational accidents (Note 1)	Quantitative		Number of Work-Related Injuries	FR	SR	Number, percentage (%)	
			Taiwan Operations:	0	0	0		
			Kunshan Site	12	0	0		
			Zhongshan Site	5	0	0		
			Huangshi Site	3	0.916	34.79		
V	Product Lifecycle Management disclosure: weight of end-of-life products and electronic waste recovered, and percentage recycled ²	Quantitative	EMC manufactures materials rather than end products; therefore, it manages waste generated during the production process. Related information is also available in Appendix III: SASB Index . 		Metric tons (t), percentage (%)			
VI	Description of the management of risks associated with the use of critical materials	Qualitative description	For further information, please refer to Section 3.2.3 Supplier Management Process . 		not applicable			
VII	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	No such incidents or legal proceedings occurred.		Reporting currency			
VIII	Number of units produced by product category	Quantitative	EMC's principal products in 2025 were CCL and prepreg. The production volumes by product category are presented below.		Varies by category			
				Main Product			Unit	Production Volume
				CCL			Thousand sheets	90,416
				Prepreg			Thousand meters	337,388
Note: Production volumes include products manufactured for research and development, samples, inventory, and other purposes.								

Note: 1. FR: Disabling injury frequency rate; SR: Disabling injury severity rate.

2. Includes the sale of scrap materials or other recycling methods; relevant explanations shall be provided.

Appendix V - Climate-Related Disclosure Cross-Reference Table

1. Status of Climate-Related Disclosure

Climate-related risks and opportunities identified as having potential impacts on EMC, together with the corresponding response strategies, are disclosed in Section [4.3 Climate-Related Risks and Opportunities \(TCFD\)](#) of this Report.

Four Thematic Areas	TCFD Recommended Disclosures	Appendix Table 2 under the Rules (Revised January 2024)	Response Content and Corresponding Chapter
Governance	a) Describe the board's oversight of climate-related risks and opportunities.	Describe the board's and management's oversight and governance of climate-related risks and opportunities.	4.3.1 Governance (Page. 64-65)
	b) Describe management's role in assessing and managing climate-related risks and opportunities.		
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Describe how identified climate-related risks and opportunities affect the Company's business, strategy, and financial planning over the short, medium, and long term.	4.3.2 Strategy (Page. 65-67)
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Describe the financial impacts of extreme weather events and transition actions.	
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	
Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks.	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the Company's overall risk management system.	4.3.3 Risk Management (Page. 67-69)
	b) Describe the organization's processes for managing climate-related risks.		
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		
Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process. If the organization has a transition plan for managing climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks.	If the Company has established a transition plan for managing climate-related risks, disclose the details of the plan, as well as the metrics and targets used to identify and manage physical risks and transition risks.	4.3.4 Metrics and Targets (Page. 69) 4.3.2 Strategy (Page. 65-67)
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and related climate risks.	GHG inventory and assurance status, GHG reduction targets, strategies, and specific action plans: 1-1 Disclose GHG emissions (tCO ₂ e), intensity (tCO ₂ e/NT\$ million), and data coverage for the two most recent fiscal years. Describe assurance status, including assurance scope, assurance provider, assurance standards, and assurance opinion. 1-2 Describe the GHG reduction base year and data, GHG reduction targets, strategies, specific action plans, and progress toward achieving the targets.	4.3.4 Metrics and Targets (Page. 69) See Items 1-1 and 1-2
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against those targets.	If climate-related targets have been established, disclose the activities covered, GHG emission scopes, planned timeframe, annual progress, and information regarding carbon offsets or renewable energy certificates (RECs), if applicable.	4.3.4 Metrics and Targets (Page. 69) 4.2.3 GHG Emissions Reduction Targets, Actions, and Achievements (Page. 61)
		If internal carbon pricing (ICP) is used as a planning tool, describe the basis for setting the price.	In alignment with national policy, EMC adopted the carbon fee rate announced by the Ministry of Environment, NT\$300/tCO ₂ e, as the basis for its internal carbon pricing (ICP) in 2025.

1-1. GHG Inventory and Assurance Status for the Two Most Recent Fiscal Years

• 1-1-1 GHG Inventory Information

As EMC's paid-in capital is below NT\$5 billion, the Sustainable Development Roadmap for TWSE- and TPEX-listed Companies requires disclosure of GHG inventory information for the parent company only. Nevertheless, EMC has completed GHG inventories and assurance for both the parent company and subsidiaries included in its consolidated financial statements, exceeding the minimum disclosure requirements.

Disclose GHG Emissions (tCO₂e), Emissions Intensity (tCO₂e/NT\$ million), and the Scope of Data Coverage for the Two Most Recent Fiscal Years.

Minimum data coverage required under the Sustainable Development Roadmap for TWSE- and TPEX-listed Companies

1. The parent company shall begin conducting GHG inventories in 2026 (ROC Year 115). 2. Subsidiaries included in the consolidated financial statements shall begin conducting GHG inventories in 2027 (ROC Year 116).

EMC established a GHG inventory mechanism in accordance with ISO 14064-1:2018. Considering its operational management needs, EMC began conducting annual GHG inventories ahead of schedule in 2024, covering the parent company and subsidiaries included in the consolidated financial statements, with adjustments made based on EMC's actual circumstances (see Notes for details). This enables EMC to comprehensively understand its GHG emissions profile and evaluate the effectiveness of its emission reduction initiatives.

The GHG inventory data for the two most recent fiscal years were consolidated using the operational control approach and cover EMC and all subsidiaries included in the consolidated financial statements, as described below:

Year		2024				2025			
Item (Unit)		GHG Emissions(tCO ₂ e)		GHG Emissions Intensity (tCO ₂ e/NT\$ million of revenue)		GHG Emissions(tCO ₂ e)		GHG Emissions Intensity (tCO ₂ e/NT\$ million of revenue)	
		Location-Based Method	Market-Based Method	Location-Based Method	Market-Based Method	Location-Based Method	Market-Based Method	Location-Based Method	Market-Based Method
EMC (Parent Company)	Scope 1 Direct GHG Emissions	14,276.3497	14,276.3497			14,603.1385	14,603.1385		
	Scope 2 Energy Indirect GHG Emissions	20,842.6504	20,842.6504			19,570.4224	19,445.6476		
	Subtotal	35,119.000	35,119.000			34,173.561	34,048.786		
Subsidiaries Included in Consolidated Financial Statements	Scope 1 Direct GHG Emissions	63,178.7847	63,178.7847			66,479.9350	66,479.9350		
	Scope 2 Energy Indirect GHG Emissions	95,767.5865	95,849.3115			109,723.0205	67,904.7345		
	Subtotal	158,946.371	159,028.096			176,202.956	134,384.670		
Total		194,065.371	194,147.096	3.015	3.016	210,376.516	168,433.456	2.232	1.787
Consolidated Revenue (NT\$ million)				64,376.73		--		94,260.58	

Notes: 1. Direct (Scope 1) GHG emissions (Category 1 (Scope 1), referring to emissions directly generated from sources owned or controlled by EMC); energy indirect (Scope 2) GHG emissions (Category 2 (Scope 2), referring to indirect GHG emissions arising from imported electricity, heat, or steam); and other indirect GHG emissions (Scope 3 or Categories 3–6, referring to emissions resulting from EMC's activities that are not included in energy indirect emissions and originate from sources owned or controlled by other entities).
2. The 2024 GHG inventory applied ISO 14064-1:2018 or the GHG Protocol as the inventory criteria. In 2025, ISO 14064-1:2018 was adopted consistently across all inventory activities.
3. 2024 Category 1 and Category 2 GHG inventory and assurance scope: Sites that completed GHG inventories and obtained third-party verification included EMC's Taiwan Operations, Mainland China Operations, and Arlon EMD in the United States. Technica, U.S.A. conducted a self-inventory that was not subject to third-party verification.
4. 2025 Category 1 and Category 2 GHG inventory and assurance scope: In addition to the sites covered in 2024, the 2025 inventory and assurance scope was expanded to include Technica, U.S.A. and GHG emissions from the Penang Plant in Malaysia following the commencement of mass production in July 2025. (Except for the Penang Plant, the inventory period for all sites was January 1 to December 31, 2025; the inventory period for the Penang Plant was July 1 to December 31, 2025.)
5. Category 2 (Scope 2) GHG emissions in 2024 were calculated and reported using the location-based method. Due to the significant impact of EMC's purchases of renewable electricity and renewable energy certificates in 2025, the market-based method was additionally applied. Mainland China announced updated national grid emission factors and residual mix emission factors for 2023 in December 2025. Due to the impact of these updated factors and calculation methodologies, differences exist between the market-based GHG emissions reduction results reported for certain sites and the actual GHG emissions reduction attributable to renewable electricity usage.
6. Category 3 and Category 4 (partial Scope 3) emissions may be voluntarily disclosed. For further information, please refer to Section [4.2.2 GHG Inventory](#).
7. GHG emissions intensity may be calculated based on production/service output or revenue. To comply with annual report disclosure requirements, EMC calculates emissions intensity based on revenue (NT\$ million).
8. As different assurance providers may apply different requirements regarding decimal places in GHG inventory data, the figures presented in the table are consistent with the assurance statements issued for the respective years.

• 1-1-2 GHG Assurance Information

Describe the Assurance Status for the Two Most Recent Fiscal Years Available as of the Publication Date of the Annual Report, Including the Assurance Scope, Assurance Provider, Assurance Standards, and Assurance Conclusion.

Year		2024		2025	
Item(Unit)		GHG Emissions Location-Based(tCO ₂ e)	GHG Emissions Market-Based(tCO ₂ e)	GHG Emissions Location-Based(tCO ₂ e)	GHG Emissions Market-Based(tCO ₂ e)
EMC (Parent Company)	Scope 1 Direct GHG Emissions	14,276.3497	14,276.3497	14,603.1385	14,603.1385
	Scope 2 Energy Indirect GHG Emissions	20,842.6504	20,842.6504	19,570.4224	19,445.6476
	Subtotal	35,119.000	35,119.000	34,173.561	34,048.786
	Percentage of GHG Emissions Assured (1-1-1)	100.000%	100.000%	100.000%	100.000%

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Year		2024		2025	
Item(Unit)		GHG Emissions Location-Based(tCO ₂ e)	GHG Emissions Market-Based(tCO ₂ e)	GHG Emissions Location-Based(tCO ₂ e)	GHG Emissions Market-Based(tCO ₂ e)
Subsidiaries included in consolidated financial statements	Scope 1 Direct GHG Emissions	63,175.2100	63,175.2100	66,479.9350	66,479.9350
	Scope 2 Energy Indirect GHG Emissions	95,752.3800	95,826.7205	109,723.0205	67,904.7345
	Subtotal	158,927.590	159,001.931	176,202.956	134,384.670
	Percentage of GHG Emissions Assured (1-1-1)	99.988%	99.988%	100.000%	100.000%
Assurance Provider and Assurance Standards		BSI : ISO 14064-1: 2018 ; SAS (Arlon EMD) : GHG Protocol		BSI : ISO 14064-1: 2018	
Assurance Type and Level		ISO 14064-3:2019 Limited Assurance / Reasonable Assurance		ISO 14064-3:2019 Limited Assurance / Reasonable Assurance	
Assurance Conclusion / Opinion		Unmodified Conclusion / Opinion Assurance Statement Obtained		Unmodified Conclusion / Opinion Assurance Statement Obtained	

Notes: 1. 2024 Category 1 (Scope 1) and Category 2 (Scope 2) GHG inventory and verification status: Sites that completed GHG inventories and obtained verification from an independent third-party verification body included EMC's Taiwan Operations, Mainland China Operations, and Arlon EMD in the United States. Technica, U.S.A. conducted a self-inventory that was not subject to third-party verification.

2. 2025 Category 1 (Scope 1) and Category 2 (Scope 2) GHG inventory and verification status: In addition to the sites covered in 2024, the 2025 verification scope further included Technica, U.S.A. and GHG emissions from the Penang Plant in Malaysia following the commencement of mass production in July 2025. [The inventory period for all sites other than the Penang Plant was January 1 to December 31, 2025; the inventory period for the Penang Plant was July 1 to December 31, 2025.]

3. The term "assurance" used in this table follows the terminology prescribed in the format provided by the competent authorities. EMC's GHG inventory was verified in accordance with ISO 14064-3:2019.

1-2. GHG Reduction Targets, Strategies, and Specific Action Plans

Describe the GHG Reduction Base Year and Baseline Emissions Data, GHG Reduction Targets, Strategies, Specific Action Plans, and Progress and Performance Toward Achieving the Reduction Targets.

In response to capacity expansion, PCB industry trends, and local laws and international standards, the Company has developed a reasonable GHG reduction plan and set 2023 as the base year for its GHG inventory. For 2030, the Company targets effective GHG reductions equivalent to 30% of 2023 base-year GHG emissions, including renewable electricity reductions equivalent to 25% of base-year emissions. In addition, the Company expects to achieve net-zero carbon emissions by 2050 in line with applicable government policies and regulatory requirements, as well as international standards.

The term "annual effective GHG emissions reductions" refers to reduction results that continue to generate GHG emissions reductions benefits during the reporting year through voluntary GHG emissions reduction measures, self-generated and self-consumed renewable energy, or renewable electricity procurement. These reduction results are used as the basis for comparison with base year emissions to evaluate progress toward the GHG emissions reduction targets.

As EMC continues to expand its global operations and increase production capacity, total GHG emissions may increase along with operational growth. Therefore, the current GHG emissions reduction targets temporarily exclude the U.S. Operations, Malaysia Operations, and newly established production lines or operations commencing from 2025 onward. The targets will be reviewed and adjusted on a rolling basis according to actual operating conditions. At the same time, the annual effective GHG emissions reductions achieved through individual measures will be monitored and tracked. Through continued implementation of GHG emissions reduction initiatives and revenue growth, EMC expects GHG emissions intensity (GHG emissions per NT\$ million of revenue) to progressively decline.

For 2025, EMC's original GHG emissions reduction target was set at 1% of 2023 GHG emissions, equivalent to 1,733 tCO₂e. After tracking the performance of voluntary GHG emissions reduction projects and renewable electricity initiatives, total GHG emissions reduction performance reached 52,115.97 tCO₂e, exceeding the original target.

2025 GHG Emissions Reduction Performance:

1. Voluntary GHG emissions reduction performance:

EMC implemented 17 GHG emissions reduction projects, including variable-frequency drive (VFD) installation and energy efficiency optimization for air-conditioning systems, efficiency improvements for process dust collection blowers, timed control of exhaust systems, centralized control and energy-conservation improvements for compressed air systems, and low-NOx boiler retrofits combined with waste heat recovery systems. These initiatives resulted in approximately 1,288.98 tCO₂e of GHG emissions reductions.

2. Renewable electricity GHG emissions reduction performance:

Through self-generated renewable electricity from solar photovoltaic (PV) systems, renewable electricity procurement, and renewable energy certificate (REC) purchases, EMC's sites obtained approximately 94.75 million kWh of renewable electricity, equivalent to approximately 50,826.99 tCO₂e of GHG emissions reductions.

3. GHG emissions intensity performance:

In 2025, the GHG emissions intensity of EMC and all subsidiaries included in the consolidated financial statements was 2.232 tCO₂e per NT\$ million of revenue on a location-based basis, before considering the GHG emissions reduction effects of renewable electricity. This represented a 25.97% decrease compared with 3.015 tCO₂e per NT\$ million of revenue in 2024. After considering the GHG emissions reduction effects of renewable electricity, the market-based GHG emissions intensity was 1.787 tCO₂e per NT\$ million of revenue, representing a 40.75% decrease compared with 3.016 tCO₂e per NT\$ million of revenue in 2024, indicating a significant reduction in the carbon emissions impact of operations.

For details or the latest available information regarding GHG emissions, energy conservation and GHG emissions reduction, and climate change response measures, please refer to Chapter 4, [Environmental Protection and Sustainability](#), of this report and EMC's corporate website: https://www.emctw.com/en-global/esg_energy_ghg_inventory/index or https://www.emctw.com/en-global/esg_climate_tcf/index.

Appendix VI - Independent Assurance Statement



Independent Assurance Statement

Elite Material Co., Ltd. 2025 Sustainability Report

Introduction

TÜV Rheinland Taiwan Ltd., a member of TÜV Rheinland Group, Germany (hereinafter "TÜV Rheinland Taiwan" or "We"), has been entrusted by the management of Elite Material Co., Ltd. (hereinafter "Elite Material" or "the Company") to conduct independent assurance of Elite Material's Sustainability Report 2025 (hereinafter "the Report") in accordance with the Type 1, Moderate level of assurance requirements under the AccountAbility AA1000 Assurance Standard v3 (AA1000AS v3). This Independent Assurance Statement provides assurance solely for the relevant matters within the scope defined in Elite Material's Sustainability Report 2025 and shall not be used as a basis for any other purposes.

TÜV Rheinland Taiwan reserves the right to update this Independent Assurance Statement from time to time, depending on the extent of deviations between the final publicly released version and the established criteria.

Intended users of the assurance statement

This Independent Assurance Statement is provided with reference to all Elite Material's stakeholders.

Scope of Assurance and Applicable Criteria

In accordance with the engagement agreement signed with Elite Material, TÜV Rheinland Taiwan evaluated the disclosed information, data, processes, and systemic evidence of internal control mechanisms. The scope of this assurance engagement and the applicable criteria include:

- The scope of the assurance activities is consistent with the reporting boundaries disclosed in Elite Material's Sustainability Report 2025;
- The assurance criteria applied are based on Type 1 of the AA1000 Assurance Standard v3 (AA1000AS v3) to evaluate Elite Material against the following items:
 - a) Adherence to the AA1000 AccountAbility Principles 2018 (AA1000 AP), namely Inclusivity, Materiality, Responsiveness, and Impact. This excludes the verification of report quality and reliability of general information/data disclosed in the Report;
 - b) Adherence to the AA1000 Stakeholder Engagement Standard 2015 (AA1000 SES);
 - c) Degree of the Global Reporting Initiative (GRI) Standards 2021 - GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics, and the degree of compliance with the Topic Standards corresponding to the annual material topics;
 - d) Degree of compliance with the Sustainability Accounting Standards Board (SASB) Standards for Hardware (2023-12) and Industrial Machinery & Goods (2023-12).

Elite Material's Responsibility

Elite Material's management is responsible for the preparation of the annual sustainability report with reference to appropriate reporting criteria, including making relevant disclosures in accordance with the GRI Standards (2021) issued by the Global Reporting Initiative (GRI). Elite Material's management is responsible for ensuring that the information disclosed in the sustainability report is fairly presented, in all material respects, in accordance with the applicable criteria. This responsibility includes establishing, implementing, and maintaining internal controls relevant to the collection, aggregation, and disclosure of sustainability information; maintaining adequate records; and making reasonable estimates and judgments, such that the sustainability report is free from material misstatement, whether due to fraud or error.



TÜV Rheinland Taiwan's Responsibilities

TÜV Rheinland Group is a global service provider of CSR & Sustainability Services in over 65 countries, having qualified professionals in the field of Corporate Sustainability Assurance, Environment, Social and Stakeholder Engagement. Throughout this assurance engagement, our assurance team maintained complete impartiality and independence and was not involved in the preparation of the Report's content. Adhering to our internal Sustainability Report Assurance Process, professional ethics, an objective attitude, professional competence, and sound judgment, we have obtained sufficient and appropriate evidence to provide a basis for the conclusion stated in this Independent Assurance Statement.

Description of assurance procedures

In accordance with the Type 1, Moderate level of assurance requirements under the AA1000 Assurance Standard v3 (AA1000AS v3), TÜV Rheinland Taiwan performed assurance procedures on the information reported in the annual Sustainability Report at Elite Material's headquarters from 2026-05-12 to 2026-05-15. The procedures performed included:

- Conducted interviews with Elite Material's personnel to understand its business operations, the overall implementation of sustainable development, and the sustainability reporting process;
- Conducted interviews with relevant personnel to understand the processes for collecting, compiling, and disclosing information;
- Reviewed relevant documents and conducted interviews to understand Elite Material's key stakeholders, their expectations and needs; however, we did not directly engage with external stakeholders;
- Reviewed the process of material topic identification and statistical analysis;
- Checked whether the calculation methodologies have been appropriately applied in accordance with the methods outlined in the applicable criteria;
- Performed procedures based on sampling principles and analytical procedures, and reviewed relevant documentation relating to sustainability strategies, management practices, performance information, and data sources, to assess their appropriateness and consistency of the reported disclosures;
- Assessed Elite Material's relevant disclosures in accordance with the GRI Standards and SASB Standards;
- Read the Report to confirm its consistency with the sustainability-related evidence obtained by the assurance team during the on-site visit.

Limitations

The scope of this assurance engagement does not include the verification of financial information and sustainability-related information, such as greenhouse gas (GHG) emissions data, that have been audited or assured by other third-party organizations.

Furthermore, the non-financial information disclosed in the sustainability report is subject to inherent measurement uncertainties. The application of different measurement methods may result in materially different quantitative outcomes. Additionally, as this assurance engagement is conducted on a sampling basis and given the inherent limitations of any internal control system, there is an unavoidable risk that some existing material misstatements may not be detected during the on-site verification, whether resulting from fraud or error.



Compliance with the AA1000 Principles

The following are the results of TÜV Rheinland Taiwan's review of the AA1000 Accountability Principles (2018):

- **Inclusivity:** Elite Material has identified key stakeholders and continues to seek their participation. The process considers issues of concern to stakeholders and establishes significant sustainability issues based on this, developing management strategies to respond to sustainability in a responsible and appropriate manner. Evidence shows that this report reflects the Company's inclusive approach to stakeholder issues and has had an accountable impact on both internal and external stakeholders.
- **Materiality:** Elite Material has implemented materiality assessment. The identification of issues is based on the needs and concerns of stakeholders, internal policy considerations, and understanding and communication of sustainable development content, thereby disclosing the materiality and impact of issues. Evidence shows that the Company has appropriately responded to the identified material issues in accordance with their priority and materiality, demonstrating the organization's accountability.
- **Responsiveness:** Elite Material has responded to material issues of concern to stakeholders and engaged with them through diverse channels and measures. The Company has set clear quantitative targets to track performance and complete systematic information responses, thereby appropriately demonstrating its proactive responsiveness and commitment to accountability.
- **Impact:** Elite Material has effectively identified and disclosed its impacts through transparent, diverse, fair, and effective means, and has established measurement, monitoring, tracking, and management processes to appropriately demonstrate its performance and impact in terms of the environment, society, and governance. The Company has also fully disclosed and reported this information in its report.

Conclusion

Based on the assurance procedures performed and the evidence obtained, we have not identified any instances or information that would contradict the following statements:

- Elite Material's 2025 Sustainability Report meets the relevant requirements of Type 1 Moderate Level of Assurance under the AA1000 Assurance Standard v3 (AA1000AS v3), as well as the applicable requirements of the GRI Standards and SASB Standards;
- The contents of the Report, including statements and claims, are derived from written supporting documents and internal records provided by Elite Material, and adequately reflect the achievements attained by the Company, as well as the challenges the Company faces.

TÜV Rheinland Taiwan shall not bear any liability or responsibility to a third party for perception and decision about Elite Material based on this Assurance Statement.



Taipei, Taiwan
2026-07-06

Ryan C. C. Hsiang
Vice General Manager, People & Business Assurance
TÜV Rheinland Taiwan Ltd.
11F., No.758, Sec. 4, Bade Rd., Songshan District,
Taipei 105, Taiwan

The background is a deep blue field filled with abstract digital motifs. A network of thin, glowing lines in light blue and gold meanders across the frame, some ending in small circular nodes. Several flat, rectangular planes in shades of orange and gold are positioned at various angles, creating a three-dimensional effect. The overall aesthetic is clean, modern, and high-tech.

EMC