



EIKEI GROUP

2024 | Sustainability Report



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Message from the Management Team

Integrity is the most important core value of EIKEI Group. Since its establishment in 2007, this commitment has earned the trust of numerous international clients, including recognition from LG with the Best Supplier of the Year award. The Group has also strengthened its production quality and environmental stewardship by obtaining ISO certifications. EIKEI believes that our customers' competitiveness is our own. Our unwavering approach is to meet every aspect of our clients' needs with full dedication. We offer comprehensive services to ensure that customers receive exactly the products they require. Through the integration of global talent, ongoing training, knowledge sharing, skills development, and encouragement of innovation, EIKEI Group continuously strengthens its team. By implementing an ERP management system, we are able to respond to customer needs in real time. Providing employees with competitive compensation and benefits, delivering reasonable returns to shareholders, and enhancing our capacity to give back to society are not only part of our commitment to integrity, they are responsibilities we uphold. These core values are fully integrated and consistently practiced throughout the organization.

Looking ahead, we are committed to incorporating more sustainable practices into our operations to achieve a long-term balance of economic, environmental, and social value. This includes improving resource efficiency in internal operations and strengthening collaboration with suppliers and customers to jointly promote sustainability across the entire industry. We believe these efforts will not only support steady growth for the company but also generate positive impact for society and the environment. With continued effort and teamwork from all employees, we are confident in our ability to lay a strong foundation for a sustainable future.



Chairman, EIKEI Group

劉世麟



Sustainability Performance

EIKEI Group is committed to fulfilling its responsibilities as a global citizen and corporate entity by promoting energy conservation and carbon reduction, building a healthy and comfortable living environment, and pursuing sustainable development. In addition to establishing the ISO 14001 Environmental Management System and ISO 9001 Quality Management System, the Group actively supports the United Nations' 17 Sustainable Development Goals (SDGs) and continues to improve system operations to achieve long-term sustainability.

Aspect	Implementation of UN Sustainable Development Goals (SDGs)	Company Actions and Annual Results
 Governance	SDG 16.6 Develop effective, accountable, and transparent institutions at all levels	<ul style="list-style-type: none"> Independent directors accounted for 42.9% of the board (exceeding the requirement of the Sustainable Development Action Plan) Average board meeting attendance rate reached 100% Actively implemented sustainability initiatives, with relevant commitments and performance disclosed in the Sustainability Performance Report
	SDG 13.2 Integrate climate change measures into national policies, strategies, and planning	
 Environment	SDG 7 Ensure access to affordable, reliable, sustainable, and modern energy for all	<ul style="list-style-type: none"> In 2023, the Taiwan branch purchased 10,000 kWh of green electricity for the first time, with power transfer scheduled to begin in 2024 In 2024, reported climate-related information to the board for the first time in accordance with listed company disclosure requirements Established short-, medium-, and long-term energy reduction targets Major operating sites certified to ISO 14001 Environmental Management System
	SDG 12.2 By 2030, achieve the sustainable management and efficient use of natural resources	
 Society	SDG 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life	<ul style="list-style-type: none"> Continue to promote a friendly and inclusive workplace culture and promote gender equality; women account for 53% of the workforce Prohibit all forms of forced labor and the employment of child labor Adopted the EIKEI Group Human Rights Policy, which upholds international human rights conventions and prohibits any form of human rights violations Conduct annual on-site evaluations of key suppliers. Procurement strategies are adjusted based on evaluation results to ensure responsible and ethical sourcing practices
	SDG 8 Promote sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all	
	SDG 17 Strengthen the means of implementation and revitalize the global partnership for sustainable development	



About This Report

Reporting Principles

This is the inaugural Sustainability Report published by EIKEI Group (Cayman) Co., Ltd. (hereinafter referred to as "the Company", "EIKEI Group", or "we"). The report has been prepared in accordance with the GRI Standards 2021, as published by the Global Reporting Initiative (GRI) in 2021. It also follows the disclosure requirements set forth in the "Guidelines for Listed Companies on Climate-Related Information" and the "Regulations Governing the Preparation and Filing of Sustainability Reports by Listed Companies" in Taiwan.

Reporting Period

This report primarily covers data and information for the year 2024 (January 1 to December 31, 2024). To ensure completeness and comparability, certain information has been traced back to 2022 and 2023, or extended to the most recent data available in 2025, in order to present relevant trends and developments.

Report Boundaries and Data Scope

The information disclosed in this report is not consistent with the scope of the consolidated financial statements. The scope of this report covers only the Taiwan branch and the Thailand subsidiary. If the scope disclosed in each chapter differs from the aforementioned, it will be explained separately in the respective chapters. Unless otherwise specified, the data and statistical figures disclosed in this report, except for the annual financial data which are sourced from the financial statements audited and certified by certified public accountants (expressed in NT\$ thousands), are compiled and analyzed by the Company. All statistical data are presented based on internationally accepted indicators, local regulatory requirements, industry standards, or industry practices. If the disclosed quantitative indicators carry special meanings, they will be explained in the form of footnotes.

Publication Date

This report is the first Corporate Sustainability Report issued by EIKEI Group (Cayman) Co., Ltd. It is published on a regular annual basis and is available for viewing and download on the official website of EIKEI Group (Cayman) Co., Ltd.

- Publication date of this report: August 2024
- Scheduled publication date of the next report: August 2025

Assurance of the Report

This report has been assured by PricewaterhouseCoopers Taiwan (PwC Taiwan) in accordance with the Republic of China's Attestation Standard No. 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," to perform a limited assurance on the selected indicators. The limited assurance report issued by the certified public accountants is included in the appendix of this report.

Suggestions and Feedback

We sincerely welcome any comments regarding this report or suggestions for the sustainable development of EIKEI Group.

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- Tel : 02-27918859
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Chapter 1

Corporate Sustainable Operations

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1.1 About EIKEI Group

1.1.1 Company Profile

EIKEI Group was established in 2007 and is engaged in the trading of printed circuit boards (PCBs), electronic components, and industrial-related products. The scope of the trading business includes providing clients with the most suitable products, packaging materials, and related professional testing services from the early stages of product development to after-sales service, delivering high-quality products to clients. EIKEI Group operates its own warehouses in various locations to enhance product delivery efficiency for its clients. As of the end of 2024, EIKEI Group's capital amounted to NT\$208.5 million, with a total of 67 employees^{Note}. The Group will continue to build long-term and stable partnerships with more clients and is committed to creating a friendly cycle of coexistence and mutual prosperity between humanity and the environment.

Note: The number of employees is calculated as of December 31, 2024, and includes all employees of both the Taiwan branch and the Thailand subsidiary.

Basic Company Information	
Full Company Name	EIKEI GROUP (CAYMAN) CO., LTD.
Abbreviation	EIKEI Group
Date of Incorporation	2007
Company Headquarters	3F., No.102, Ruiguang Road, Neihu Dist., Taipei City
Chairman	Liu, Shih-Lin
President	Hsu, Ming-Che
Industry Type	Electronic Components
Stock Code	6924
Listing Date	December 3, 2024
Capital	NT\$208,500,000
Main Products and Services	<ul style="list-style-type: none"> Printed Circuit Boards: Circuit board design services, quality inspection services Electronic Components and Industrial Control: Electronic parts, packaging materials, electronic product modules, computing system consulting services
Business Locations	Taiwan, China, Hong Kong, Thailand, Japan

Business Philosophy

"Customer competitiveness is our competitiveness"



Enhance value-added capabilities within the supply chain to provide customers with high-quality products that meet production and delivery schedules.



Assist suppliers in continuously overcoming quality challenges to achieve world-class production quality levels and gain entry into the supply chains of top-tier enterprises.



The Group does not limit itself to the traditional role of a service provider but aspires to constantly surpass itself, expand its service capabilities, and strive to become a "Global PCB service solutions partner".



"Integrity, Responsibility, Professionalism, Teamwork, Innovation" are the important core values of EIKEI Group.



For EIKEI Group, integrity is not just a responsibility but a core competitive advantage that is fully implemented and always consistent".

1.1.2 Operating and Financial Performance

In 2024, EIKEI Group (Cayman) Co., Ltd. reported annual revenue of NT\$1,762,824 thousand, representing an increase of approximately 23.60% compared to the previous year. At the same time, EIKEI Group also allocated the direct economic value it generated, with a portion returned to stakeholders and the remainder retained for future operations. The distributed economic value accounted for approximately 87.16% of the total economic value generated, representing an increase of about 23.87% compared to the previous year.

■ EIKEI Group Financial Performance Over the Past Three Years

Unit: NT\$ thousand

Item	2022	2023	2024
Direct Economic Value Generated	1,446,225	1,442,720	1,785,117
Operating revenue	1,437,128	1,426,278	1,762,824
Interest income	639	6,071	7,355
Dividend income	-	-	-
Rental income	-	-	-
Other income	1,812	683	429
Other gains	6,646	9,688	14,509
Investment gains	-	-	-
Direct Economic Value Distributed	1,219,707	1,256,091	1,555,950
Operating costs	1,185,812	1,106,182	1,357,603
Salaries and wages	102,115	106,442	141,412
Employee benefit expenses	9,921	9,736	12,025
Payments to investors	593	870	256
Payments to government	23,279	32,861	44,654
Community investment	-	-	-
Economic Value Retained	226,518	186,629	229,167

Note: Figures for 2023 and 2024 are based on the 2024 consolidated financial statements audited by certified public accountants.

1.1.3 Participation in Industry Associations

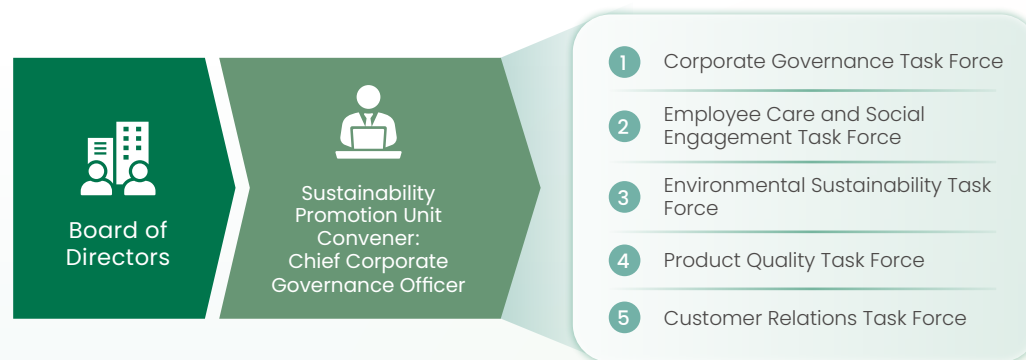
EIKEI Group actively participates in relevant industry associations both domestically and internationally, maintaining ongoing information sharing and staying informed of the latest industry developments and trends. In 2024, EIKEI Group participated as a member in the following industry associations:

No.	Association Name	Mission or Objective	Membership
1	Importers and Exporters Association of Taipei (IEAT)	As a driving force behind Taiwan's economic and trade development, IEAT serves to connect the government, private sector, and international community. Its mission is to support trade professionals in navigating a rapidly changing global landscape, enabling them to thrive and contribute to Taiwan's economic progress.	General member
2	Taiwan Printed Circuit Association (TPCA)	The establishment of TPCA symbolizes the unity of Taiwan's domestic printed circuit board (PCB) industry. At the same time, it represents a shift in how Taiwanese manufacturers compete in the global market—no longer fighting alone, but moving forward together with collective strength. Through TPCA, we aim to fully integrate and leverage various resources to enhance the overall competitiveness of the industry, ultimately leading Taiwan's printed circuit board sector into a new era.	General member
3	National Innovation and Entrepreneurship Association, ROC	The Association has actively supported the registration of regional chapters across Taiwan to access local resources and deepen community engagement. Today, it is the longest-standing, largest, and most resourceful nonprofit organization in Taiwan dedicated to entrepreneurship development.	The Chairman is recognized as the Model of Entrepreneur.

1.2 Corporate Sustainability Governance Structure

In 2024, EIKEI Group, in accordance with the “Corporate Sustainability Best Practice Principles” of EIKEI Group (Cayman) Co., Ltd., established the “Sustainability Promotion Unit” as the dedicated unit for corporate sustainability. The unit is led by the Chief Corporate Governance Officer as Convener and oversees five task forces: Corporate Governance, Employee Care and Social Engagement, Environmental Sustainability, Product Quality, and Customer Relations. Each task force consists of department heads and team members, enabling effective resource integration and ensuring the implementation of sustainability strategies across all departments. EIKEI Group reports to the Board of Directors on its sustainability strategies and project implementation performance at least once a year. In 2024, sustainability-related proposals were presented in 2 out of the 7 Board meetings held, accounting for 28.57% of all meetings.

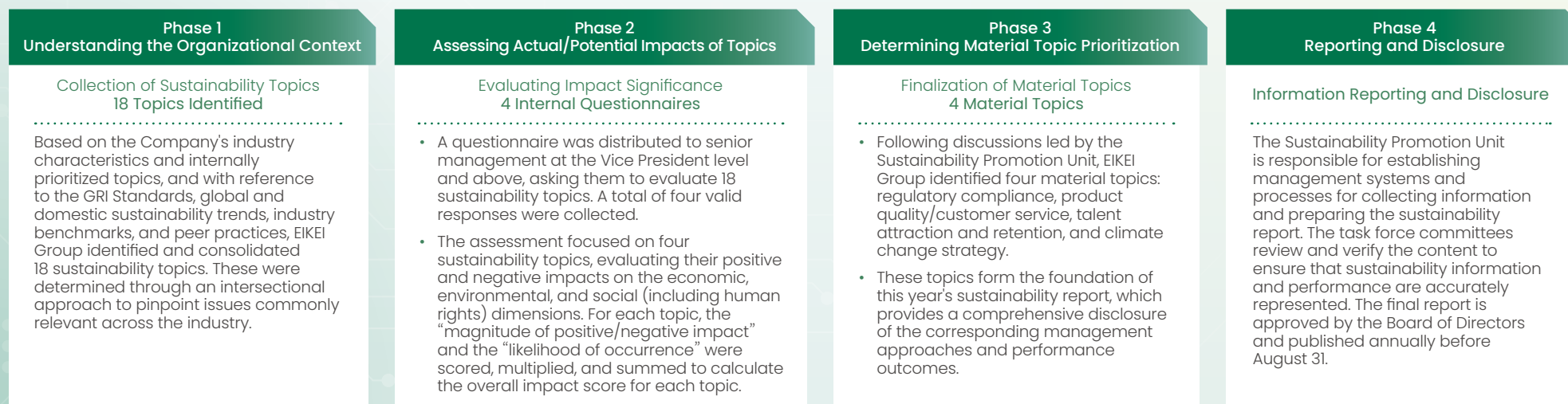
Sustainability Promotion Unit Organizational Chart



1.3 Material Topic Identification and Analysis

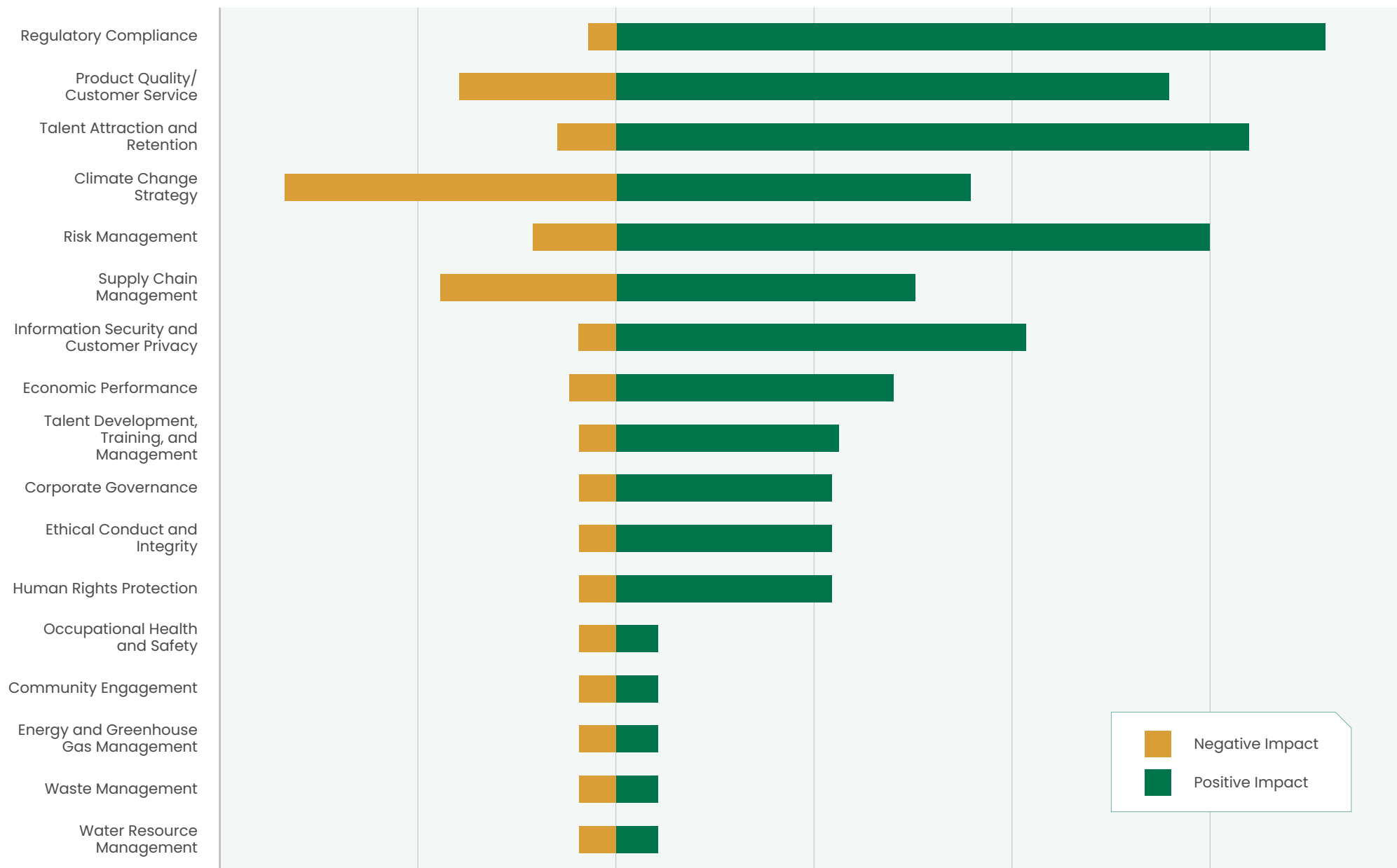
In 2024, EIKEI Group identified key stakeholders based on past experience and industry characteristics. In accordance with the “Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEX Listed Companies” and the GRI Universal Standards 2021, the Group assessed the impact of various sustainability topics. This process not only serves as the basis for the management approach of the sustainability report but also helps the Company evaluate its current sustainability performance, advance the implementation of related policies, and create shared value for both society and the Company.

Material Topic Analysis Process





EIKEI Group Sustainability Topic Impact Ranking Chart







■ EIKEI Group Material Topics List

Aspect	2024 Material Topics	Relevance to EIKEI Group	Value Chain Impact				Disclosure Section	GRI Standards Index
			Internal	External				
			EIKEI Group	Upstream (Suppliers)	Midstream (Peers)	Downstream (Customer)		
 Governance	Regulatory Compliance	Should EIKEI violate laws or regulations, it could face fines and penalties, leading to increased external environmental and social costs. Such violations may damage public perception of the industry, harm the Company's reputation, influence investor decisions, and ultimately affect business operations.	●	●		●	2.4 Regulatory Compliance	GRI 2-27
 Environment	Climate Change Response	Under the global trend toward net zero, actively demonstrating EIKEI's climate commitments and achievements can significantly enhance corporate reputation, strengthen the Company's climate resilience and adaptability, and contribute meaningfully to climate action. Conversely, if EIKEI fails to establish measures to address climate change, the Company may lack the resilience needed to adapt to rapid environmental shifts. In addition to making no positive contribution to global temperature mitigation due to inadequate greenhouse gas emissions control, the Company may also face increased scrutiny from regulators, customers, investors, and business partners. This could result in additional costs, financial burdens, or even the loss of business opportunities.		●			3.2 Climate Change Response	GRI 201-2
 Product	Product Quality/ Customer Service	By prioritizing product quality, enhancing employee training, and strengthening customer service, EIKEI can improve customer satisfaction, which in turn enhances the Company's industry reputation and drives order performance. Conversely, poor product quality or inadequate customer service may lead to a decline in customer trust and satisfaction, negatively impacting order volumes and damaging the Company's market reputation.		●	●	●	4.1 Customer Services/ Product Quality and Safety	GRI 416-1、GRI 416-2
 Society	Talent Attraction and Retention	A positive and harmonious labor-management relationship helps strengthen employee cohesion at EIKEI, supports talent retention, and enhances overall competitiveness. Conversely, internal labor disputes may lead to talent attrition and make it more difficult to attract new talent, resulting in the loss of high-performing individuals to competitors and a subsequent decline in the Company's competitiveness.	●			●	5.2 Talent Attraction and Retention	GRI 201-3、GRI 401-1、GRI 401-2、GRI 401-3、GRI 405-2

1.4 Stakeholder Engagement and Communication

EIKEI Group identifies its stakeholders with reference to the GRI Standards (Sustainability Reporting Standards) and, based on past experience and industry characteristics, has categorized four key stakeholder groups: shareholders/investors, employees, suppliers, and customers. The Group has established transparent and effective communication channels to better understand the issues stakeholders care about, and continuously works to improve in order to meet their expectations and needs.

Stakeholder	Topics of Concern	Communication Frequency and Response Approach	Communication Channels
 Shareholders/ Investors	<ul style="list-style-type: none"> Corporate Governance Ethical Corporate Management Risk Management Operating and Financial Performance Regulatory Compliance 	<ul style="list-style-type: none"> Shareholders' meeting: Once a year (Contact phone number and email address on the company website) Material Information Announcements: Regular and irregular (Market Observation Post System) 	Contact: Chien-Fang Wu, CFO Tel: (02)2791-8859 # 1010 Email: Investors@ei-kei.com
 Employee	<ul style="list-style-type: none"> Human Right Talent Attraction and Retention Talent Training and Development Occupational Health and Safety 	<ul style="list-style-type: none"> Labor-Management Meetings: Irregular Employee Suggestion Box: Irregular Employee Training and Awareness Meetings: Irregular Employee Performance Evaluations: Conducted regularly 	Contact: Ms. Fang, HR Department Tel: (02)2791-8859 Email: Conduct_report01@ei-kei.com
 Supplier	<ul style="list-style-type: none"> Ethical Corporate Management Risk Management Operating and Financial Performance Regulatory Compliance 	<ul style="list-style-type: none"> Supplier Meetings: Irregular On-site Visits / Telephone Contact / Email: Irregular Supplier Evaluations: Once a year Supplier Guidance: As needed 	Contact: Procurement Department Tel: (02)2791-8859 Email: eikei-info@ei-kei.com
 Customer	<ul style="list-style-type: none"> Customer Relationship Management Product Quality Information Security and Customer Privacy 	On-site Visits / Telephone Contact / Email: Irregular	Contact: Sales Department Tel: (02)2791-8859 Email: eikei-info@ei-kei.com

Chapter 2

Corporate Stable Operation

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2.1 Corporate Governance

2.1.1 Organizational Structure and Composition of the Board

EIKEI Group adheres to Article 20 of the “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”. It has established a Board Diversity Policy to ensure effective corporate governance, enhance board functionality, and optimize the composition of its Board of Directors. The Board of Directors sets appropriate diversity policies based on the company’s business model and operational needs. As a result, board member selection has progressively become more diverse. Through inclusive recruitment practices, we have attracted talent with a wide range of professional backgrounds, skills, and industry experience, thereby strengthening our corporate governance and overall operational performance.

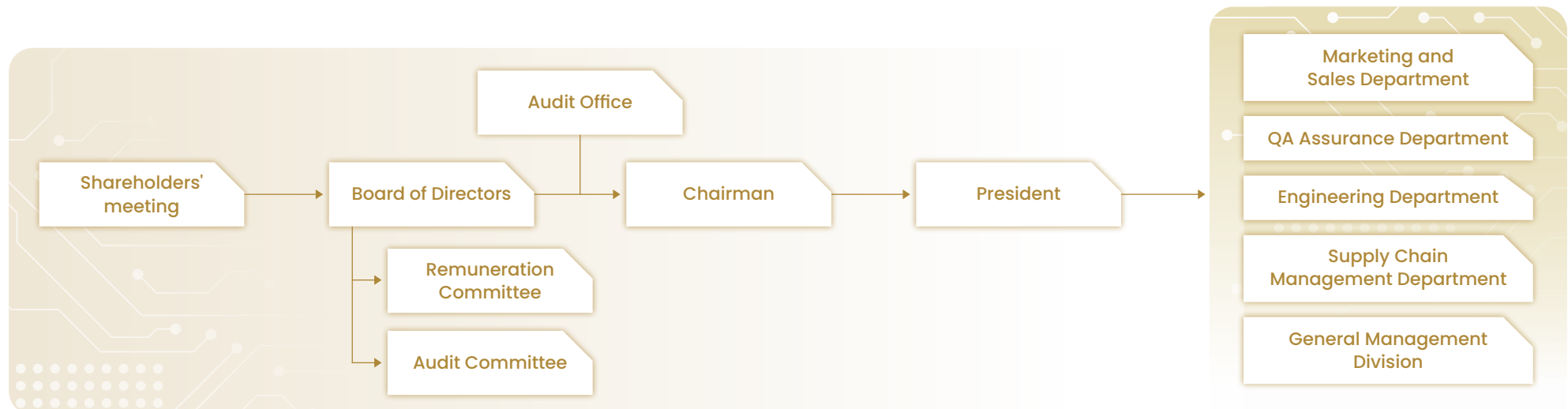
The current Board of Directors of EIKEI Group consists of seven directors, including four general directors and three independent directors, with ages ranging from 46 to 75. Their areas of expertise cover business management, finance and accounting, law, and extensive industry experience. Each director brings deep insight from their respective fields, enabling the company to incorporate diverse perspectives and strategic considerations when setting its business direction.

The Company encourages members of the Board to pursue ongoing education and enhance their professional expertise and competencies. This helps them stay informed about current industry trends and regulatory developments, adopt and apply the latest management strategies, broaden their governance perspective, and strengthen their ability to assess and respond to shifts in the broader market environment. During the year, all members of the Board engaged in continuing education through participation in training programs, seminars, and forums. In 2024, the Board achieved a 100% attendance rate across all board meetings.

EIKEI Group was successfully listed in Taiwan in December 2024. As the listing occurred late in the year, some board members were unable to complete the full scope of training required by regulations. The Company fully recognizes the importance of regulatory compliance and has therefore developed a comprehensive training plan covering areas such as corporate governance, sustainability, and financial management. This program will be fully implemented in 2025, with the goal of not only meeting legal requirements but also strengthening the professional capabilities of board members.

■ Corporate Governance Structure

Effective Date: November 12, 2024



■ Board Members and Their Backgrounds

Title	Name	Gender Age	Nationality or place of registration	Date first elected	Date elected	Tenure (Year)	Major career (academic) background	Concurrent positions in the Company or other companies
Chairman	Liu, Shih-Lin	Male 50-60	Republic of China	2015/10/12	2021/12/14	3	<ul style="list-style-type: none"> Department of Business Management, Nihon University Sales Manager, Apex Circuit (Thailand) Co., Ltd. Sales Manager, Kyoei Electric Co., Ltd. Sales Manager, Advantech Japan Co., Ltd. 	<ul style="list-style-type: none"> Director, EIKEI (Japan) Co., Ltd. Director, EIKEI (Thailand) Co., Ltd. Director, SHENZHEN EIKEI ELECTRONIC CO., LTD.
Director	Hsu, Ming-Che	Male 40-50	Republic of China	2021/12/14	2021/12/14	3	<ul style="list-style-type: none"> Department of International Business, National Chengchi University Sales Manager, Three electronic co., LTD. Project Manage, Apex Circuit (Thailand) Co., Ltd. 	<ul style="list-style-type: none"> President, the Group Sales Director, EIKEI ELECTRONICS (HONG KONG) CO., LIMITED President, SHENZHEN EIKEI ELECTRONIC CO., LTD.
Director	Tsai, Chi-Nan	Male 60-70	Republic of China	2021/12/14	2021/12/14	3	<ul style="list-style-type: none"> National Taiwan University Executive MBA (NTU EMBA) National Taiwan University of Science and Technology (Taiwan Tech) Internal EMBA Department of Business Administration, Soochow University President, DFI Inc. Senior Director, TPV Technology Limited 	-
Director	Big Wave Co., Ltd.	-	Seychelles	2021/12/14	2021/12/14	3	-	-
	Representative Chiu, Tung-Kuang	Male 70-80	Republic of China	2021/12/14	2021/12/14	3	<ul style="list-style-type: none"> Master, Graduate Institute of Technology, Innovation and Intellectual Property Management, National Chengchi University Senior Vice President, AMBIT MICROSYSTEMS CORP. Vice President, Gold Circuit Electronics Ltd. 	-
Independent Director	Yang, Tao-Yuan	Male 40-50	Republic of China	2021/12/14	2021/12/14	3	<ul style="list-style-type: none"> Department of Business Administration, National Chengchi University Department of International Business, National Chengchi University Managing Partner, Triple H Capital Ltd. Chairman, Hai Yue Investment Co., Ltd. 	-
Independent Director	Chen, Yu-Li	Female 40-50	Republic of China	2021/12/14	2021/12/14	3	<ul style="list-style-type: none"> Master of Business Administration, West Texas A&M University Master of Laws, Chinese Culture University Legal Manager, WFV Corporation.(British Virgin Islands) Partner Lawyer, Chien Yeh Law Firm Member, Taipei Bar Association Passed the Republic of China Judicial Clerk Examination 	-
Independent Director	Lin, Chun-Hung	Male 50-60	Republic of China	2021/12/14	2021/12/14	3	<ul style="list-style-type: none"> Master of Public Administration, National Chengchi University Chief Financial Officer, ZillTek Technology Corp. Chief Financial Officer, Highlight Tech System Corp. Ltd. Certified Internal Auditor 	-

2.1.2 Nomination and Selection of Board Members

According to the Company's "Procedures for Election of Directors," the Board of Directors shall consist of no fewer than five members. Directors are nominated through a candidate nomination system and elected by shareholders from the list of candidates using the single non-transferable vote system. Elected directors may serve consecutive terms. The Board of Directors must include no fewer than three independent directors, and independent directors must constitute at least one-third of the entire board. The professional qualifications, shareholding requirements, concurrent position limitations, nomination and selection process, exercise of duties, and other related matters for independent directors are handled in accordance with the relevant regulations set forth by the securities authorities.

In addition, pursuant to the Articles of Incorporation, the Board of Directors is composed of its members, who shall elect a Chairperson from among themselves with the attendance of at least two-thirds of the directors and approval by a majority of those present. The Chairman represents the Company in external positions. At present, Shih-Lin Liu serves as Chairman, and Ming-Che Hsu serves as President of the Company.

To prevent conflicts of interest, EIKEI Group has clearly stipulated recusal provisions in its Rules of Procedure for Board of Directors Meetings. If a director, or the legal entity they represent, has a vested interest in any matter on the agenda, the director must disclose the material details of the interest at the meeting. Such directors shall recuse themselves from both the discussion and voting on the matter and are not permitted to act as a proxy for other directors in exercising voting rights. If a director's spouse, a relative within the second degree of kinship, or a company in a controlling or subordinate relationship with the director has an interest in a matter under discussion, the director is deemed to have a personal interest in that matter. The Company has established and maintains a registry of directors and their related parties. The unit responsible for board meeting affairs is required to remind participating directors to be mindful of conflict-of-interest avoidance in the notice of meeting or related documents.



According to the Company's Articles of Incorporation, the overall composition of the board of directors shall be taken into consideration in the selection of this Corporation's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. The qualifications of the Company's independent directors shall comply with Articles 2, 3, and 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" of the Republic of China. The appointment of independent directors shall be conducted in accordance with Articles 5 through 9 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" of the Republic of China and handled in line with Article 24 of the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies". More than half of the directors shall be people who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director. The board of directors of the Company shall consider adjusting its composition based on the results of performance evaluation.

According to the Company's Articles of Incorporation, the Elections of directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act. When the number of directors falls below five due to the dismissal of a director for any reason, the Company shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in the Company's articles of incorporation, the Company shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies. When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

2.1.3 Functional Committees

To strengthen corporate governance and ensure that significant matters discussed by the Board of Directors are effectively deliberated with proper conflict-of-interest avoidance, EIKEI Group has established an Audit Committee and a Remuneration Committee. These functional committees enhance the effectiveness of the Board. The roles and composition of each committee are outlined in the table below.

■ Functions and Composition of Functional Committees

Functional Committees		
<p>Primary Duties and Oversight Items</p>	<p>Audit Committee</p> <p>The powers and duties of the Audit Committee are as follows:</p> <ol style="list-style-type: none"> 1. Establishment of or modification to the internal control system in accordance with Article 14-1 of the Securities and Exchange Act. 2. Assessment of the effectiveness of the internal control system. 3. Establishment of and modification to the procedures of major financial and business activities such as acquisition or disposal of assets, performance of transactions of derivatives, lending of funds to third parties, granting of endorsements and provision of guarantees in accordance with Article 36-1 of the Securities and Exchange Act. 4. Matters involving interests pertaining to directors themselves. 5. Major transactions of assets or derivatives. 6. Major lending of funds, endorsement or provision of guarantee. 7. Offering, issuance or private placement of securities of the nature of equity. 8. Appointment, dismissal or remuneration of certified public accountant. 9. Appointment and dismissal of chief financial, accounting, risk management, compliance and internal audit officers. 10. Annual financial reports and second quarter financial reports that must be audited and attested by a CPA, which are signed or sealed by the chairperson, managerial officer, and accounting officer. 11. Any other material matter so required by the Company or the Competent Authority. 	<p>Remuneration Committee</p> <p>The Committee shall exercise the care of a good administrator to faithfully perform the following duties and present its recommendations to the board of directors for discussion.</p> <ol style="list-style-type: none"> 1. Periodically reviewing this Charter and making recommendations for amendments. 2. Establishing and periodically reviewing the performance assessment standards, annual and long-term performance goals, and the policies, systems, standards, and structure for the compensation of the directors, and managerial officers of the Company, and disclose the contents of the performance assessment standards in the annual report. 3. Periodically assessing the degree to which performance goals for the directors, supervisors, and managerial officers of the Company have been achieved, setting the types and amounts of their individual compensation based on the results of the reviews conducted in accordance with the performance assessment standards.
<p>Composition</p>	<p>It is composed of all three independent directors, and Chun-Hung Lin is the convener.</p>	<p>It is composed of all three independent directors, and Chun-Hung Lin is the convener.</p>

2.1.4 Performance Evaluation

To strengthen corporate governance and enhance the effectiveness of the Board, we have established performance goals aimed at improving the Board's operational efficiency. According to the "Rules for Performance Evaluation of Board of Directors, Directors, and Managerial Officers", a self-evaluation schedule has been established, requiring the Board to complete the self-evaluation process by the end of the first quarter of the following year.

As part of the evaluation process, the Chairman completes the "Board Performance Self-Evaluation Questionnaire", while all directors complete the "Individual Director Performance Self-Evaluation Questionnaire". These questionnaires are used to gather information related to the Board's activities. The responsible unit then collects and compiles the responses, evaluates the results according to the established scoring criteria, and prepares a performance report to be submitted to the Board for review and improvement.

Based on the self-evaluation results for the current year, both the Board and individual directors received scores exceeding 4.8, indicating strong overall performance. These evaluation results will serve as the basis for our ongoing improvement efforts to further enhance the effectiveness of the Board's operations.

■ Board Performance Self-Evaluation Results

Type	Internal Evaluation				
	A	B	C	D	E
Evaluation Aspect	Participation in the operation of the company	Improvement of the quality of the board of directors' decision making	Composition and structure of the board of directors	Election and continuing education of the directors	Internal control
No. of Questions	12	12	7	7	7
Average Score	4.92	5	5	4.43	5

Total Score : 4.87

■ Results of the Board Members' Performance Self-Evaluation

Type	Internal Evaluation					
	A	B	C	D	E	F
Evaluation Aspect	Alignment of the goals and missions of the company	Awareness of the duties of a director	Participation in the operation of the company	Management of internal relationship and communication	The director's professionalism and continuing education	Internal control
No. of Questions	3	3	8	3	3	3
Average Score	4.86	4.86	4.84	4.86	4.9	4.81

Total Score : 4.86

2.1.5 Remuneration Policy

The Remuneration Committee of EIKEI Group, in its professional and objective capacity, evaluates the remuneration policies and systems for the Company's directors and managerial officers, and submits recommendations to the Board of Directors as a reference for decision-making. When assessing the performance and remuneration of directors and managerial officers, the Committee takes into consideration the prevailing industry standards, along with individual performance evaluation results, time dedicated, responsibilities undertaken, achievement of personal goals, performance in other roles, the remuneration granted to equivalent positions in recent years, the achievement of the Company's short- and long-term business objectives, and the Company's financial condition. This is done to evaluate the rationality of the correlation between individual performance, the Company's operational results, and potential future risks.

The Company's Remuneration Committee has established the "Performance Evaluation Measures for the Board of Directors, Directors, and Managerial Officers," and conducts regular reviews of performance evaluation standards, annual and long-term performance goals, as well as remuneration policies, systems, standards, and structures. The Committee evaluates the achievement of performance goals by directors and managerial officers, discloses individual performance evaluation results in the annual report, and explains the correlation and reasonableness between each individual's remuneration package and their performance evaluation results, which is also reported at the shareholders' meeting.

Through this process, we ensure that the remuneration arrangements for directors and managerial officers comply with applicable laws and are sufficient to attract top talent, while safeguarding the Company's interests. Remuneration should not incentivize directors or managerial officers to engage in activities beyond the Company's risk appetite solely for the purpose of pursuing higher compensation. This also demonstrates our commitment to regular reviews and transparency in our remuneration system.

■ Remuneration Policy



Director

The remuneration for directors is governed by the Company's "Regulations Governing Remuneration for Directors and Managerial Officers" and includes fixed compensation such as a monthly salary and attendance fees. Based on each director's level of participation in company operations and the value of their contributions, the Remuneration Committee conducts regular evaluations of the correlation and reasonableness between individual remuneration and performance evaluation results, and submits adjustment recommendations to the Board of Directors for resolution. Except for directors who are also employees, directors do not receive additional position allowances, severance pay, or other bonuses.

In accordance with Article 14.4 of the Company's Articles of Incorporation, if the Company records a profit for the year, up to 3% of the annual profit may be allocated as directors' remuneration (excluding independent directors), subject to a Board resolution and reported to the shareholders' meeting.



Managerial Officers

In accordance with the Company's "Regulations Governing Remuneration for Directors and Managerial Officers," the remuneration structure for managerial officers is as follows:

- Fixed Salary: Determined with reference to industry standards and company policies, taking into account factors such as position level, academic and professional background, expertise, responsibilities, level of participation in operations, and contributions. The amount is approved by the President, endorsed by the Chairman, reviewed by the Remuneration Committee, and resolved by the Board of Directors.
- Variable Salary:
 1. Performance Bonus: Granted in accordance with the Company's "Performance Evaluation Measures" and "Bonus Management Measures," approved by the Chairman, reviewed by the Remuneration Committee, and resolved by the Board of Directors.
 2. Year-End Bonus: Determined based on the Company's annual profit and individual performance, proposed by the Human Resources Department, approved by the Chairman and the Remuneration Committee, and resolved by the Board of Directors.
 3. Other Rewards: Including non-cash incentives such as employee stock options or transfer of treasury shares, determined based on seniority, position level, performance, and special contributions, and implemented upon proposal by the President with the approval of the Chairman, the Remuneration Committee, and the Board of Directors.

2.1.6 Sustainability Governance

The Board of Directors serves as the highest governance body of EIKEI Group. In addition to executing operations in accordance with laws, regulations, the Articles of Incorporation, and resolutions of the shareholders' meeting, the Board's approval is required for the Company's annual and semi-annual financial reports, evaluations of the effectiveness of the internal control system, appointment or dismissal of certified public accountants, appointment or dismissal of managerial officers, and strategic planning. The Board convenes regular and special meetings multiple times each year to address economic, environmental, and social issues related to corporate governance, either authorizing the Corporate Governance Officer to handle such matters or directly assigning them to the relevant departments.

To advance corporate sustainability and promote related policies, EIKEI Group established a Sustainability Development Promotion Unit in 2024, chaired by the Corporate Governance Officer, who, together with the Finance Department, is responsible for coordinating and implementing the Company's sustainability initiatives. The unit comprises five sub-groups: Corporate Governance, Employee Care and Social Engagement, Environmental Sustainability, Product Management, and Customer Relations. Members of these sub-groups are nominated by their respective departments, ensuring the integration of diverse backgrounds, expertise, and experience. Going forward, the Corporate Governance Officer is expected to regularly report sustainability achievements to the Board of Directors, actively advancing sustainability practices in alignment with international development trends and fostering a competitive advantage rooted in sustainable development.

■ 2024 Board Reports and Resolutions on Sustainability Development Initiatives

Date	Agenda Item(s) Reported to the Board
May 15, 2024 11th meeting of the 1st Term	Proposal to Establish a Part-Time Unit for Promoting Sustainable Development and Authorize Senior Management to Oversee Sustainability Matters.
December 24, 2024 16th Meeting of 1st Term	<ol style="list-style-type: none"> 1. Proposal to Establish the "Regulations for Sustainable Information Management" 2. Proposal to Establish the Company's "Procedures for the Preparation and Assurance of the Sustainability Report".



2.2 Ethical Conduct and Integrity

2.2.1 Anti-Corruption Communication and Training

To uphold the Company's ethical conduct and integrity in business operations, thereby fostering a sound corporate culture, EIKEI Group has established the Code of Ethical Conduct and, on June 10, 2022, the First Board of Directors at its third meeting approved the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct. These provide employees with clear directions and rules to follow in upholding ethical integrity.

In accordance with the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct approved on June 10, 2022, the Corporate Governance Officer and the Finance Department, as the designated responsible units, are required to report to the Board of Directors on at least an annual basis on the following matters:

- 1 Assist in integrating integrity and ethical values into the Company's business strategies, and establish anti-corruption measures in compliance with laws and regulations.
- 2 Regularly analyze and assess the risk of unethical conduct within the business scope, formulate prevention programs accordingly, and set relevant standard operating procedures and codes of conduct for each program.
- 3 Plan the internal organizational structure, staffing, and responsibilities, and implement mutual supervision and checks for business activities with higher risks of unethical conduct.
- 4 Promote and coordinate training on integrity policies.
- 5 Plan and ensure the effective implementation of whistleblowing mechanisms.
- 6 Assist the Board of Directors and management in auditing and evaluating the effectiveness of the preventive measures established for ethical business practices, and periodically assess compliance with related business processes, producing relevant reports.
- 7 Prepare and properly retain documented information on the integrity management policy, compliance statements, commitments to implementation, and execution status.



In 2024, EIKEI Group has not yet conducted anti-corruption risk assessments for each site. Relevant measures will be developed in the future to enhance integrity management and transparency across all group companies. We are committed to establishing a more comprehensive internal control mechanism to ensure that all business processes comply with the highest ethical standards.

EIKEI Group actively engages with internal employees and suppliers to communicate the importance of anti-corruption. In 2024, anti-corruption and integrity management communication was carried out for various categories of employees, with the percentage of employees who received such communication reaching 12.5% (primarily Board members and managerial staff). The percentage for suppliers reached 3%. We will continue to promote anti-corruption awareness among our employees and suppliers to strengthen the commitment to integrity across our business network in the future.

2.2.2 Ethical Corporate Management Policy

In the future, before establishing business relationships with suppliers, customers, or other counterparties, EIKEI Group will act in accordance with the Code of Ethical Conduct, the Ethical Corporate Management Best Practice Principles, and the Procedures for Ethical Management and Guidelines for Conduct approved by the Board of Directors on June 10, 2022, while also considering the Company's operational needs to establish relevant assessment mechanisms.

- 1 Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, the Company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

- 2 When evaluating the integrity management performance of suppliers, customers, or other counterparties, we will review:
 - A. The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.
 - B. Whether the enterprise has adopted an ethical management policy, and the status of its implementation.
 - C. Whether the business operated by the enterprise is in an industry with a high risk of bribery.
 - D. The long-term business condition and degree of goodwill of the enterprise.
 - E. Consultation with the enterprise's business partners on their opinion of the enterprise.
 - F. Whether the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions.

- 3 When signing contracts, we will clearly communicate to counterparties that business will be conducted based on the principle of integrity. Personnel from both parties are prohibited from offering, accepting, promising, or soliciting bribes, commissions, kickbacks, brokerage fees, gratuities, rebates, gifts, entertainment, or any other improper benefits. If either party violates these provisions, the other party has the right to terminate or cancel the contract and may seek compensation for damages. Should either party become aware of violations by the other's personnel, they must immediately notify the other party and provide relevant evidence and assistance in the investigation.

- 4 We will avoid engaging in transactions with entities that operate unethically. The Company's Ethical Corporate Management Best Practice Principles prohibit employees from engaging in unlawful or dishonest acts, and from accepting gifts, entertainment, special discounts, or preferential treatment obtained due to their position or role. Employees are also prohibited from abusing their positions or willfully tolerating subordinates' unethical conduct. In cases where concrete evidence exists and the circumstances are severe, the Company reserves the right to dismiss the employee without prior notice.

- 5 The ethical corporate management best practice principles are explicitly stipulated in contracts:
 - A. Contracts specify that both parties shall adhere to the principle of integrity, and that violations of the relevant provisions will entail corresponding legal liability.
 - B. If either party engages in unethical conduct during business activities, the other party may unconditionally terminate or cancel the contract at any time.
 - C. Clear and reasonable payment terms must be established, including payment location and method, in compliance with relevant tax regulations.



All EIKEI Group employees have signed an Employment Consent Form to reduce the likelihood of unethical conduct that could harm the Company. In addition, the Group has signed a Supplier Code of Conduct and Commitment and a Mutual Non-Disclosure Agreement with its top ten suppliers to ensure that transactions are conducted within an acceptable risk range.

2.2.3 Whistleblower System

The Company has established a whistleblowing mailbox to enable stakeholders to report relevant issues. These reports are handled and received by a designated unit. In 2024, the Company did not receive any whistleblower reports. In the future, the Company will formulate written whistleblowing procedures in accordance with the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct approved by the Board of Directors on June 10, 2022. The procedures will include the following:

The Company encourages both internal and external personnel to report unethical or improper conduct. Internal personnel who knowingly make false accusations or submit fabricated reports will be subject to disciplinary action, and in severe cases, dismissal. To facilitate reporting, the Company will provide both an internal independent mailbox and hotline on its corporate and intranet websites, and will also engage an external independent institution to provide an additional reporting mailbox and hotline. The whistleblower should provide at least the following information:

1. The whistleblower may provide their real name and national identification number, or choose to remain anonymous, but must include a contactable address, telephone number, and email address.
2. The informed party's name or other information sufficient to distinguish its identifying features.
3. Specific facts and evidence sufficient to facilitate investigation.
4. The Company is committed to keeping the whistleblower's identity and report content confidential. Relevant personnel must sign a written statement to ensure that whistleblowers are not subject to improper treatment.
5. The Company's designated unit shall handle whistleblowing matters according to the following procedures:
 - If the report concerns a general employee, it shall be submitted to the relevant department head; if it concerns a director or senior executive, it shall be reported to the independent directors.
 - The designated unit, together with the relevant supervisor or personnel, shall promptly investigate the reported facts and may seek assistance from legal counsel or other relevant departments if necessary.
 - If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or the Company's policy and regulations of ethical management, the Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, this Corporation will report to the competent authority, refer said person to judicial authority for investigation, or institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.
6. Documentation of case acceptance, investigation processes and investigation results shall be retained for five years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.
7. If a report is substantiated, the Company shall instruct the relevant units to review the internal control system and operating procedures, and to propose improvement measures to prevent recurrence of similar incidents.
8. The designated unit shall report the case, the handling process, and the follow-up improvement measures to the independent directors.









2.3 Risk Management

2.3.1 Risk Management Framework and Responsibilities

To enhance corporate governance and risk control capabilities, the heads of each department are responsible for identifying potential internal and external issues in operational activities, assessing whether such issues present potential risks, and identifying opportunities for improvement. They shall take appropriate actions to address risks and opportunities, conduct risk assessment and management for various aspects of the Company's operations, and respond to the rapidly changing external environment. The aim is to minimize the potential impact of risks, seize future development opportunities, and realize the vision of sustainable development.

■ EIKEI Group Risk Management Framework and Responsibilities

Responsible Unit	Identification of Potential Risks in Management Processes
 <p>Administration Department</p>	<p>Allocation of human resources and identification of personnel capabilities, assessment of asset risks, execution of various operations, maintenance of system architecture operations, compliance review and establishment of laws and regulations. Media and public relations liaison with external stakeholders (competent authorities) and assessment of risks from various potential unforeseen impacts.</p>
 <p>Sales Department</p>	<p>Evaluation and establishment of new customers and market information, assessment of customer inquiries, quotations and contracts, delivery, transportation, and payment, as well as coordination of matters related to compliance with relevant import/export laws and regulations of countries, handling of after-sales service, customer feedback or complaints, and satisfaction surveys.</p>
 <p>Procurement Department</p>	<p>Evaluation of suppliers and new raw material procurement, obtaining quotations and contracts. Evaluation of delivery, transportation, and payment.</p>
 <p>Information Technology Department</p>	<p>Maintenance, prevention, and information security management of computer information systems.</p>
 <p>Audit Team</p>	<p>Regular audits, in accordance with the Company's internal control procedures, to verify whether each unit is effectively implementing risk management.</p>
 <p>Financial Department</p>	<p>Review of regulatory compliance and tracking of accounts receivable/payable.</p>

2.3.2 Key Risks and Countermeasures

The Company, through its risk assessment unit, compiles industry risk trends annually and holds regular risk management meetings with all departments. Potential operational risks are identified across various dimensions, with risk factors categorized and current mitigation strategies and status reviewed. This process ensures that all potential risks remain within a reasonable level of control and do not result in significant financial, reputational, or operational impact on the Company. In 2024, EIKEI Group identified three major operational risks: intense industry competition, inventory risk from unsold purchases, and foreign exchange fluctuation risk. The table below sets out the Company's management policies and response strategies for the aforementioned risks.

■ 2024 Risk Items and Future Response Strategies

ESG Aspect : Governance

Risk Item	High industry competition	Inventory risk due to unsold purchased goods	Foreign exchange fluctuation risk
Risk Factor	The PCB industry, regarded as the foundation of the electronics sector, constantly faces downward pricing pressure from customers. In such a highly competitive market, this often results in lower gross margins and increased operational risks.	EIKEI Group primarily engages in PCB products for project-based and customized outsourced production. Based on past transaction habits and sales conditions with customers, the Company manages procurement quantities internally and maintains a necessary level of inventory. However, as these products are generally intended for specific individual customers, there is a risk of unsold inventory, which may pose a certain degree of risk to the Company.	EIKEI Group is engaged in international trade across Japan, Thailand, China, and other Southeast Asian countries, with well-established experience in foreign exchange operations. As material suppliers in the supply chain are located worldwide and sales activities are export-oriented, quotations are generally based on the currency of the customer's location. Therefore, exchange rate fluctuations remain a form of systemic risk with limited predictability, posing a potential impact on earnings due to foreign exchange volatility.
Risk Response Measure	<ol style="list-style-type: none"> The Company continues to adopt an innovative service model to provide professional PCB services that help customers reduce various internal procurement tasks. This indirectly lowers the hidden internal costs for customers, thereby allowing the Company to maintain its gross margin at a stable level. This approach also creates differentiation and competitive advantage over purely manufacturing-based competitors, ensuring reasonable profitability. Focusing on project-based PCB orders, the Company demonstrates its capability in managing the complexity of low-volume, high-mix production, highlighting its strength in project management. To address fluctuations in raw material prices, the Company has established a quarterly pricing model with key customers. This ensures real-time alignment with supplier procurement prices and timely updates to customer quotations, minimizing the impact of market price volatility on profit margins. 	<ol style="list-style-type: none"> The Company adopts a project-based procurement approach for each customer and conducts internal evaluations. If a customer's order quantity is lower than the supplier's minimum order requirement, the Company includes a reasonable risk premium in the sales price during the quotation phase to reduce the potential risk of obsolete or excess inventory. For customized PCB products used in the automotive industry, the Company requests customers to provide a forecast delivery schedule. In line with the industry's long-term supply model, the Company closely monitors information and notifications related to product revisions or discontinuation to minimize unnecessary inventory accumulation. Under the Company's current inventory policy, the maximum inventory level does not exceed the equivalent of two months' average sales volume, in order to minimize the risk of obsolete or excess inventory. In the event of unexpected changes from customers, the Company will coordinate with them to address the situation. Based on past operational experience and inventory turnover performance, such risks remain within a manageable range, allowing the Company to maintain a stable profit margin. 	In addition to natural hedging, the Company maintains strong relationships with its banking partners. Financial personnel at each subsidiary closely monitor exchange rate fluctuations and assess their impact on financial statements for each reporting period, in order to determine whether appropriate hedging measures should be implemented.

2.4 Regulatory Compliance

Material Topics : Regulatory Compliance					
Item	Content				
Policies, Commitments, and Significance	<p>Commitments/Policies: Compliance with laws is the fundamental principle of the Company's operations and a basic expectation of all stakeholders. Illegal activities may not only result in economic losses but could also negatively impact the Company's reputation and even affect its long-term sustainable development. We continuously monitor industry trends and policy changes, strictly adhering to applicable regulatory requirements during business expansion. To ensure full implementation of legal requirements, the Company regularly reviews and updates internal regulations, enabling all departments to stay informed of the latest regulatory changes in real time.</p>				
Responsible Unit	<p>Responsible Unit: The Corporate Governance Officer concurrently serves as the Chief Financial Officer to ensure compliance with and management of corporate ethics and integrity, thereby fulfilling the responsibilities of corporate management, safeguarding shareholders' legal rights, and balancing the interests of other stakeholders. Product quality management is jointly handled by the Quality Department and the Procurement Department to ensure that all PCB materials in the supply chain meet the required standards.</p>				
Short-, Medium-, and Long-Term Goals	<p>Short-term Goal (2025): Conduct training on regulatory compliance to ensure that colleagues in all departments fully understand the relevant laws and regulations applicable to business operations.</p> <p>Medium-term Goal (2027): Enhance employees' awareness of regulatory compliance and internalize it as part of the Company's culture, thereby proactively reducing legal risks in business operations.</p> <p>Long-term Goal (2030): Ensure zero major fines resulting from violations of laws or regulations related to environmental, social, or human rights issues.</p>				
Action Plan	<table border="0"> <tr> <td style="vertical-align: top;"> <p>Positive:</p> <ul style="list-style-type: none"> Enhance Potential Opportunities or Benefits for the Company: Strengthen customer trust, enhance brand image, and attract more business partners. Increase employee identification with the Company's culture, thereby reducing internal risks. </td> <td style="vertical-align: top;"> <p>Negative:</p> <ul style="list-style-type: none"> Actions to Prevent Potential Future Adverse Events: Establish a comprehensive internal approval process and conduct risk assessments for all major decisions to avoid financial or legal risks. Strengthen supplier risk management by implementing annual audits to ensure suppliers meet the Company's requirements. </td> </tr> <tr> <td colspan="2"> <p>Actions to Address Actual Adverse Events:</p> <ul style="list-style-type: none"> Retain a long-term legal counsel to respond to adverse events. If any deficiencies are identified, immediately initiate corrective actions to minimize the impact. </td> </tr> </table>	<p>Positive:</p> <ul style="list-style-type: none"> Enhance Potential Opportunities or Benefits for the Company: Strengthen customer trust, enhance brand image, and attract more business partners. Increase employee identification with the Company's culture, thereby reducing internal risks. 	<p>Negative:</p> <ul style="list-style-type: none"> Actions to Prevent Potential Future Adverse Events: Establish a comprehensive internal approval process and conduct risk assessments for all major decisions to avoid financial or legal risks. Strengthen supplier risk management by implementing annual audits to ensure suppliers meet the Company's requirements. 	<p>Actions to Address Actual Adverse Events:</p> <ul style="list-style-type: none"> Retain a long-term legal counsel to respond to adverse events. If any deficiencies are identified, immediately initiate corrective actions to minimize the impact. 	
<p>Positive:</p> <ul style="list-style-type: none"> Enhance Potential Opportunities or Benefits for the Company: Strengthen customer trust, enhance brand image, and attract more business partners. Increase employee identification with the Company's culture, thereby reducing internal risks. 	<p>Negative:</p> <ul style="list-style-type: none"> Actions to Prevent Potential Future Adverse Events: Establish a comprehensive internal approval process and conduct risk assessments for all major decisions to avoid financial or legal risks. Strengthen supplier risk management by implementing annual audits to ensure suppliers meet the Company's requirements. 				
<p>Actions to Address Actual Adverse Events:</p> <ul style="list-style-type: none"> Retain a long-term legal counsel to respond to adverse events. If any deficiencies are identified, immediately initiate corrective actions to minimize the impact. 					
Effectiveness Evaluation	<table border="0"> <tr> <td style="vertical-align: top;"> <p>Review Mechanism:</p> <ul style="list-style-type: none"> Quarterly review of the performance evaluation criteria and performance goals for the Company's directors and managerial officers, along with the policies, systems, criteria, and structure of remuneration. Conduct an annual evaluation of the Board of Directors, its members, and functional committees. </td> <td style="vertical-align: top;"> <p>Performance on This Topic for the Year:</p> <ul style="list-style-type: none"> No cases of ethical violations occurred during the year. No major risk events were identified during the year. Initiated sustainability development communication with suppliers during the year and signed relevant agreements. No major legal violations occurred during the year. </td> </tr> </table>	<p>Review Mechanism:</p> <ul style="list-style-type: none"> Quarterly review of the performance evaluation criteria and performance goals for the Company's directors and managerial officers, along with the policies, systems, criteria, and structure of remuneration. Conduct an annual evaluation of the Board of Directors, its members, and functional committees. 	<p>Performance on This Topic for the Year:</p> <ul style="list-style-type: none"> No cases of ethical violations occurred during the year. No major risk events were identified during the year. Initiated sustainability development communication with suppliers during the year and signed relevant agreements. No major legal violations occurred during the year. 		
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Grievance Mechanism	<p>If any stakeholder identifies any violation of laws or regulations by the Company, contact information is available in the Stakeholder Section of the EIKEI Group's official website. The Company will, based on the submitted information, trace the responsible unit, clarify the facts and responsibility, and request the relevant unit to conduct a review and implement corrective actions.</p>				

Compliance with laws and regulations is a fundamental responsibility of an enterprise and demonstrates a responsible corporate attitude. In line with this principle, EIKEI Group proactively monitors regulatory changes and promptly makes adjustments to ensure compliance. Although the Company does not have in-house legal counsel, we engage professional legal counsel annually to provide legal advice, ensuring adherence to laws and administrative orders announced and enforced by the government.

The Company has established the “Corporate Governance Best Practice Principles” and the “Code of Ethical Conduct” to ensure that the Company operates in compliance with laws and regulations, and defines a major regulatory incident as one in which the penalty imposed by the competent authority amounts to NT\$1 million or more. These measures are intended to guide employees in complying with laws and regulations in business-related activities and to prevent potential employee misconduct. All departments share the responsibility to ensure the effective establishment and implementation of regulatory compliance. We prioritize the laws and regulations most relevant to the Company’s operations as the basis for determining the scope of priority implementation. Each department shall be responsible for the following:



Establishing a clear and appropriate system for regulatory communication, consultation, coordination, and information sharing to ensure the effective dissemination of laws and regulations and the smooth flow of related information.



Regularly reviewing and updating operational and management rules to meet the requirements of applicable laws and regulations. Ensuring that all business operations comply with relevant laws and regulations.

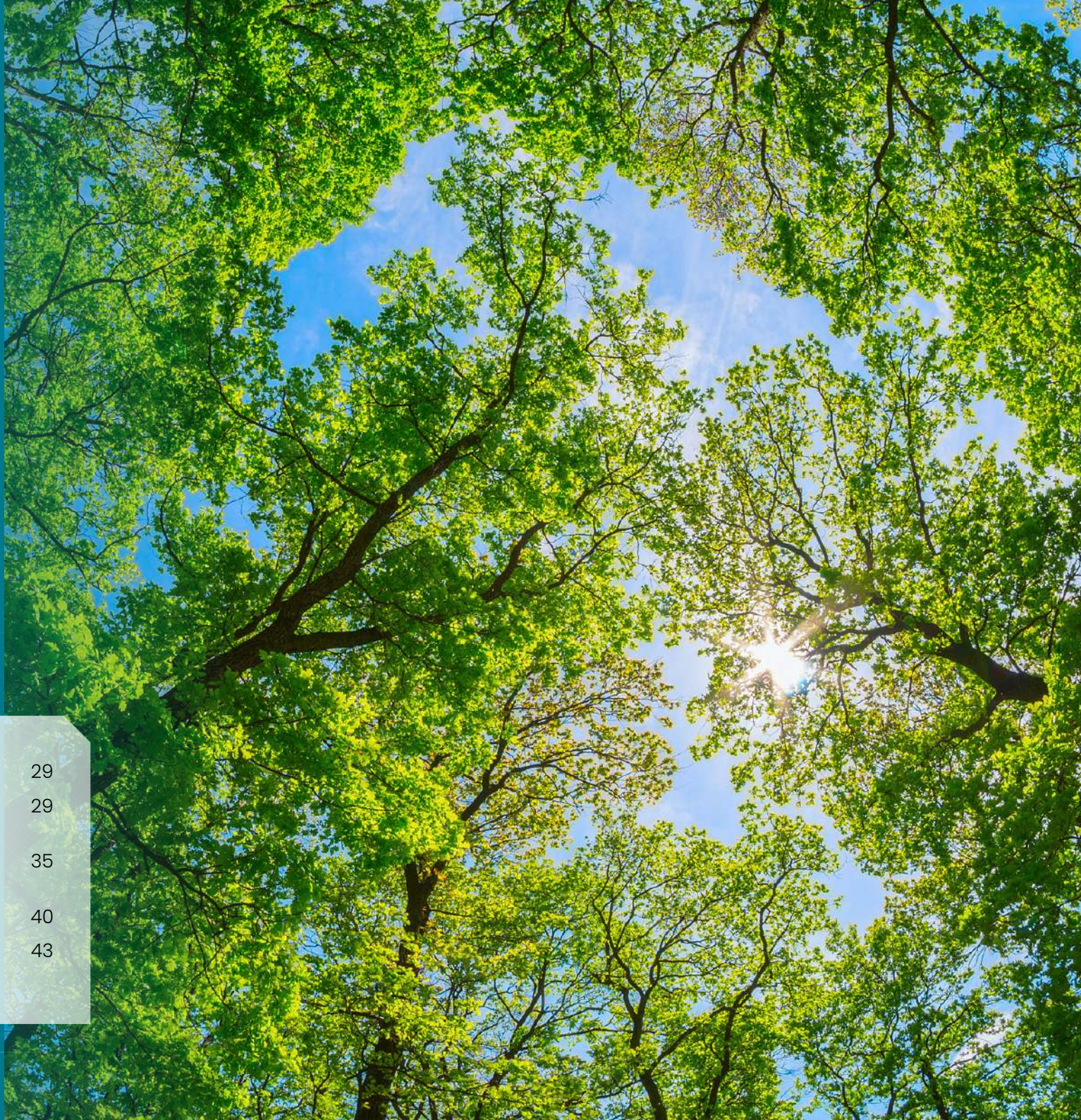
In 2024, EIKEI Group recorded no violations resulting in penalties related to environmental regulations, social regulations, product and service health and safety regulations, product and service information, or regulations concerning marketing communications (including advertising, promotion, and sponsorship).



Chapter 3

Environmental Sustainability

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3.1 Environmental Policy

EIKEI Group is committed to addressing climate and environmental protection issues. To fulfill its commitment to environmental sustainability, EIKEI Group has established and obtained ISO 14001 certification for its Environmental Management System. Through systematic management, the Group has formulated its environmental policy as the guiding core for environmental matters, strictly requiring compliance with domestic environmental, health, and safety regulations and standards, organizing training programs to enhance environmental safety awareness, and ensuring that employees have a safe and hygienic work environment.

On this basis, EIKEI complies with international regulatory requirements, effectively reduces electricity and paper consumption, promotes energy conservation and carbon reduction, and is dedicated to achieving the goal of environmental sustainability. Specific Environmental Objectives and Management Plans are as follows:

Environmental Objective	Environmental Management Plan	Performance Indicator
Energy Conservation and Carbon Reduction	Office energy-saving control	2025: Reduce electricity consumption by more than 1% compared with 2024
Water Resources	Enhance employees' awareness of water conservation through training and posting water-saving reminders in pantries and restrooms	Performance indicator not yet set
Waste Reduction	Packaging material recycling	Performance indicator not yet set

ISO 14001 Environmental Management System Certificates



Taiwan Branch



Thailand Subsidiary

3.2 Climate Change Response

Material Topics : Climate Change	
Item	Content
Policies, Commitments, and Significance	<p>Internal Policy: The Company, through reasonable quality control and communication, assists suppliers and customers in jointly achieving environmental protection goals and reducing environmental impact.</p> <p>Company Commitment: We are committed to continuously reducing energy consumption in logistics and office operations, lowering greenhouse gas emissions, supporting emission reduction technologies and measures, and managing waste disposal and resource recycling. In addition, we promote energy conservation, carbon reduction, and water conservation, and require suppliers to comply with relevant environmental protection policies.</p> <p>Significance:</p> <ul style="list-style-type: none"> Importance of this issue to the Company: With the growing global focus on environmental responsibility, managing energy consumption and greenhouse gas emissions can help the Company enhance its brand image, comply with increasingly stringent regulations and market requirements, strengthen market competitiveness, and build customer trust. Positive and Negative Impacts of Managing This Issue: <ul style="list-style-type: none"> Positive: Effectively reduces negative environmental impacts and enhances the Company's sense of social responsibility. This not only benefits customer health but also further strengthens the Company's brand image and competitiveness. Negative: Potential exposure to regulatory risks, supply chain risks, and customer attrition. In addition, failure to take action may adversely affect the environment, society, and human health, and result in environmental and economic losses.

Material Topics : Climate Change	
Item	Content
Responsible Unit	Sustainability Promotion Unit
Short/Medium/Long-Term Goals	<p>Short-Term Goal (2025):</p> <ul style="list-style-type: none"> Achieve over 1% electricity savings compared with the previous year. Strengthen internal training and awareness programs by reaching 100% of employees to enhance understanding of environmental regulations. Optimize the ERP system or relevant ESG management platforms to improve the efficiency of carbon emissions data collection and reduce staff working hours. <p>Medium-Term Goal (2027):</p> <ul style="list-style-type: none"> Complete carbon inventory and assurance work in accordance with regulatory timelines. Set post-2027 carbon reduction goals based on 2026 as the baseline year through the implementation of energy-saving equipment and process optimization. Optimize the supply chain, enhance communication with suppliers, and strengthen internal control audits to improve response time in case of supply disruptions. <p>Long-Term Goal (2030):</p> <ul style="list-style-type: none"> Strengthen data management by monitoring and analyzing transportation, inventory, and other relevant data to accurately track carbon emissions and resource consumption.
Action Plan	<p>Positive Actions (to enhance potential opportunities or benefits of the issue):</p> <ul style="list-style-type: none"> Implement internal energy-saving measures by introducing energy-efficient equipment and renewable energy in office facilities. <p>Negative Actions (to prevent potential adverse events):</p> <ul style="list-style-type: none"> Analyze the company's energy consumption and carbon emissions data and adjust strategies as needed. Include environmental clauses in supplier cooperation agreements and require compliance with relevant standards. <p>Actions to Address Actual Adverse Events:</p> <ul style="list-style-type: none"> Should environmental performance indicators fail to meet established targets, the Company will initiate corrective and improvement measures.
2024 Performance	<p>Routine Review Mechanism and Frequency:</p> <ul style="list-style-type: none"> Report to the Board of Directors on the progress of climate change response initiatives on an as-needed basis each year. Conduct an annual energy review and adjust short-, medium-, and long-term targets based on the results. <p>Performance This Year:</p> <ul style="list-style-type: none"> First implementation of climate-related disclosures for listed companies in 2024. First report to the Board of Directors on climate change response issues in 2024. Established short-, medium-, and long-term energy reduction targets.
Grievance Mechanism	<p>If stakeholders wish to file a grievance regarding this issue, they may contact the following channels:</p> <ul style="list-style-type: none"> Conduct_report01@ei-kei.com

3.2.1 Climate Governance

Following the conclusion of the 2024 COP 29 United Nations Climate Change Conference, global progress in reducing reliance on fossil fuels remains slow. In 2024, record-high temperatures were observed, with the accelerating trend of global warming leading to more frequent extreme weather events such as heavy rainfall and droughts. These risks have already posed significant challenges to the operations of many enterprises. Climate governance has become an essential issue that enterprises must address.

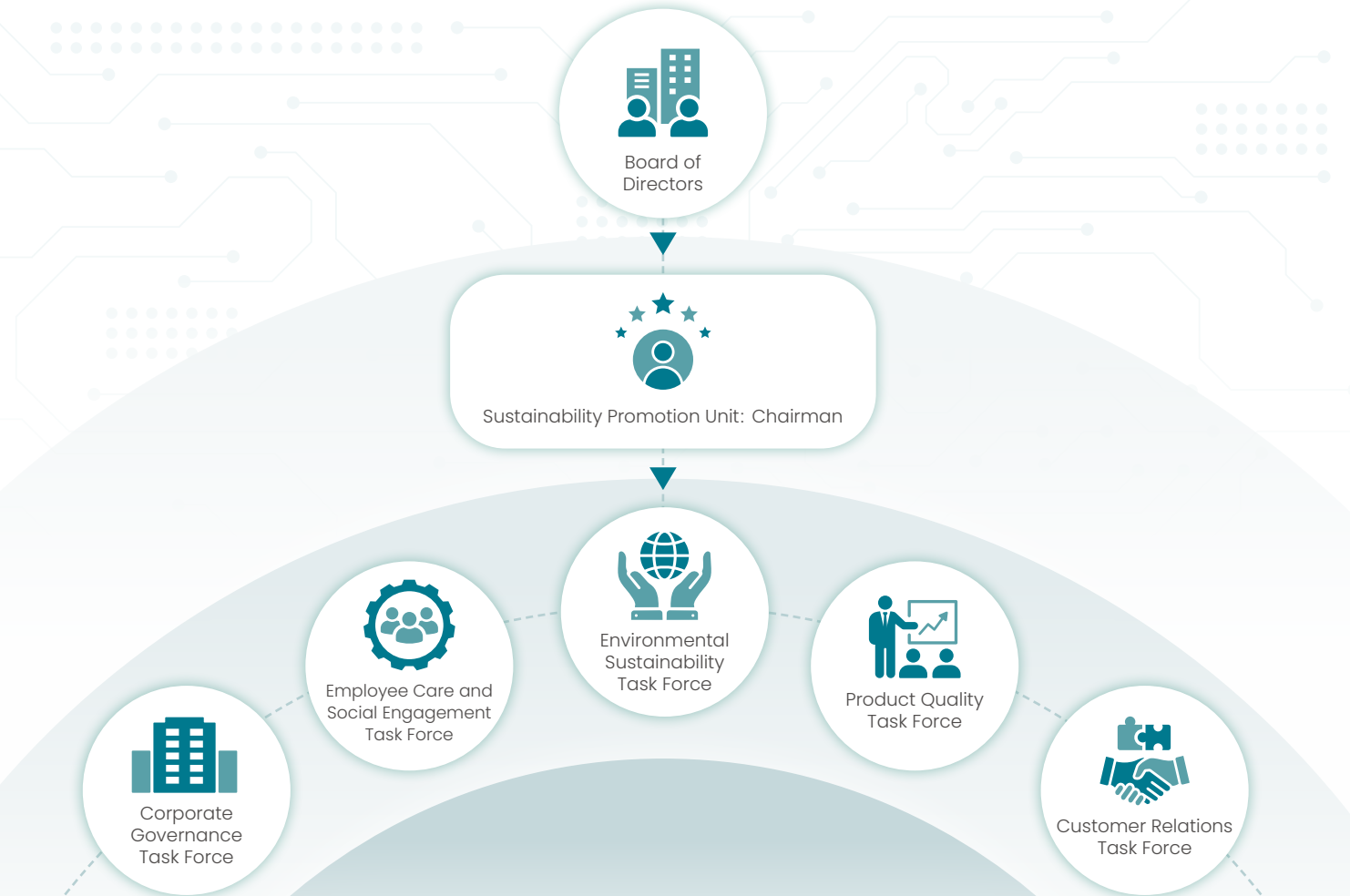
As a member of the global community, EIKEI Group will actively address the potential risks brought by climate change and formulate management strategies and actions to respond to extreme weather, thereby enhancing climate resilience. Furthermore, to help slow the pace of climate change, we plan to gradually transform our operations toward low-carbon practices.

■ Board of Directors

The highest authority for climate governance at EIKEI Group is the Board of Directors, which is responsible for promoting and determining the company's climate-related strategic direction, as well as overseeing the implementation of the company's overall climate actions. The Board also plays a key role in deciding the company's climate commitments and targets, and periodically discusses current climate risk and opportunity trends, formulating concrete group-wide strategies to address key climate risks and ensure the company's sustainable operations.

To strengthen the management and identification of climate-related risks and opportunities, EIKEI Group established the Sustainability Development Task Force in 2024 with the approval of the Board of Directors, chaired by the Corporate Governance Officer. EIKEI Group reports to the Board at least once a year on the effectiveness of sustainability strategies and project implementation, including key climate-related risks, opportunities, and related execution outcomes.

The responsibilities of the Sustainability Development Task Force are to support the implementation of climate risk management policies and targets as resolved by the Board, regularly review climate risk response plans and execution results, assist in monitoring the achievement of climate-related goals and actions across the Group's companies, and facilitate communication and integration of the Group's climate governance status.



3.2.2 Climate Risk Management

To enable the company to identify current key climate opportunities and risks, the Sustainability Development Task Force conducts an annual review of climate-related risks and opportunities disclosed in the sustainability reports of industry peers, and regularly convenes the five major ESG task forces. The ESG task forces collect annual climate risk response measures from relevant departments, and through interviews with units involved in climate-related topics, assess the perceived impact and likelihood of occurrence for each issue. The findings are consolidated to identify EIKEI Group's annual key climate risks and opportunities, which are then submitted to the Sustainability Development Task Force and subsequently presented to the Board of Directors for resolution and formulation of group-wide strategies.



Topic Compilation

- Sustainability reports of industry peers
- International trends



Risk and Opportunity Identification

- Interviews with each department
- Department heads rate risk and opportunity topics



Formulation of Response Measures

- Reviewing each department's current response status, with management measures formulated based on identified risks and opportunities



Tracking and Management

- Annual submission by each department on progress toward achieving targets

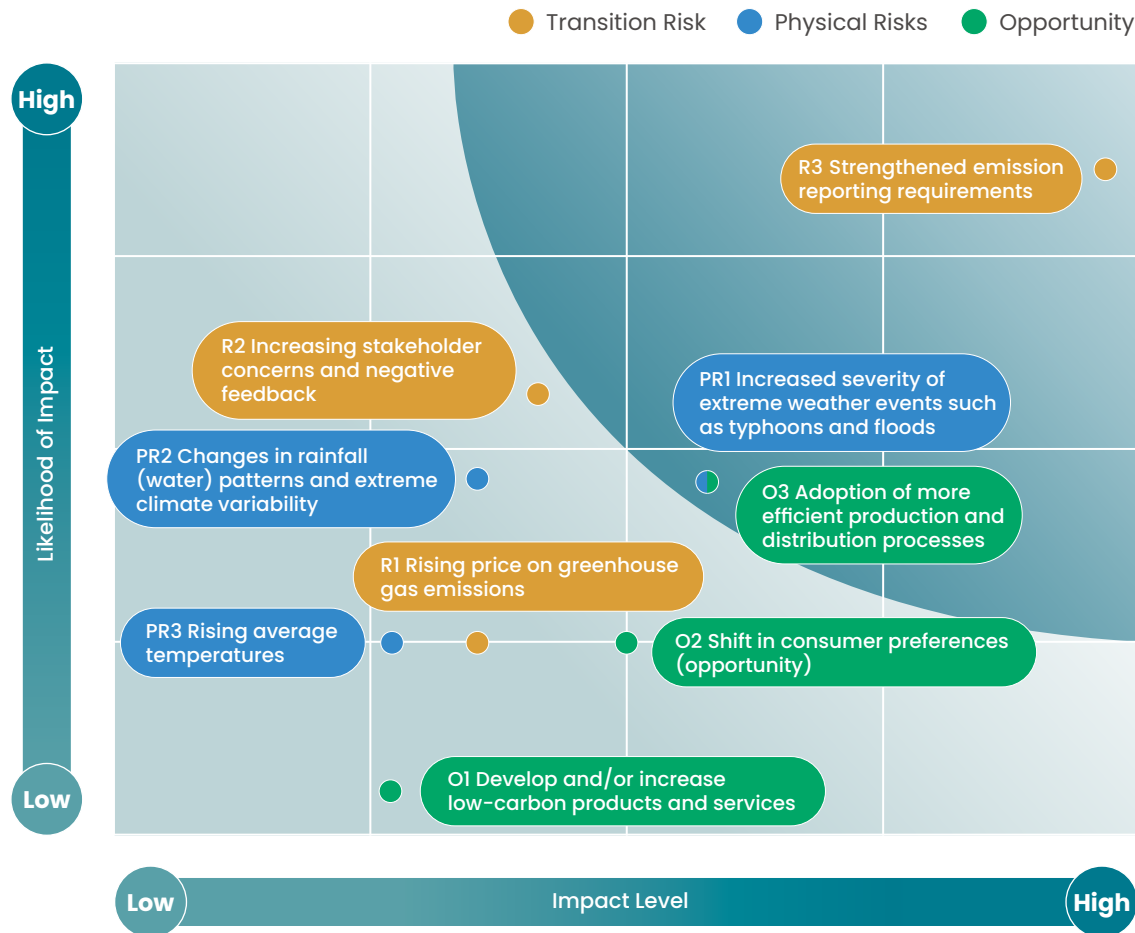


3.2.3 Climate Change Response Strategy

To formulate the company's key climate change strategies, it is first necessary to identify the annual key climate risks and opportunities. In 2024, EIKEI Group's dedicated or part-time Sustainability Development Unit convened the five major ESG task forces, following the climate-related information disclosure requirements for listed companies, peer reports, and international trends, to compile nine EIKEI Group-specific climate topics. These include three transition risks, three physical risks, and three opportunities.

Through discussions between the ESG task forces and relevant departments regarding the actual situations faced and response measures in place, each topic was assessed for its likelihood of occurrence and potential impact. The final decision identified three key climate risks and opportunities, comprising one transition risk, one physical risk, and one climate opportunity. The results of the climate risk and opportunity identification are presented below, showing each topic's time frame, current status, and future response strategies.

Climate-related Risks & Opportunities Identification Matrix



Transition Risk		Physical Risks		Opportunity	
Policy and Regulation	R1	Immediate	PR1	Products and Services	O1
	Increase in greenhouse gas emission pricing		Increased severity of extreme weather events such as typhoons and floods		Development and/or expansion of low-carbon products and services
Reputation	R2	Long-term	PR2	Products and Services	O2
	Growing stakeholder concern and negative feedback		Changes in rainfall (water) patterns and extreme shifts in climate patterns		Shift in consumer preferences
Policy and Regulation	R3	Long-term	PR3	Resource Efficiency	O3
	Strengthened emission reporting requirements		Rise in average temperatures		Adoption of more efficient production and distribution processes

■ Key Climate Risks and Opportunities and Response Strategies of EIKEI Group

Aspect	Topics	Timeframe of Impact	Current Status of Climate Risks and Opportunities	Response Strategies and Management Measures
Transition Risk	Strengthened emission reporting requirements	Short-term	As national policies and regulations in the countries where the subsidiaries operate become increasingly stringent, the Company's compliance costs will inevitably rise. In particular, disclosure requirements related to carbon emissions and the engagement of third-party assurance providers will increase operating expenses. Moreover, the Company may be required to allocate additional resources in its operations to ensure compliance with applicable standards.	<ol style="list-style-type: none"> 1. Gradually conduct greenhouse gas (GHG) inventories for major subsidiaries in each region to ensure overall compliance with requirements. 2. Strengthen internal training and awareness programs to enhance employees' understanding of environmental regulations. 3. Optimize ERP system settings for GHG data collection to reduce staff processing time. 4. Reduce carbon emissions through the adoption of energy-saving equipment and process optimization, thereby mitigating external pressures. 5. Complete GHG inventories and assurance processes in accordance with regulatory timelines.
Physical Risks	Increased severity of extreme weather events such as typhoons and floods	Short-term	The intensifying impact of climate change may lead to extreme weather events that result in factory shutdowns or disruptions to transportation routes, causing delays in product delivery and affecting revenue. Climate-related disasters may also damage facilities, leading to asset impairment and additional repair costs. In the event of disasters impacting warehouses, there could be direct product losses, increasing extra costs and manpower requirements, and potentially causing delivery delays, quality issues, and reputational damage.	<ol style="list-style-type: none"> 1. Conduct risk assessments to identify key supply chain nodes and high-risk areas, and develop contingency plans specifically addressing extreme weather events. 2. Optimize supply chain management processes, strengthen communication and internal audits with suppliers to ensure quicker responses to supply disruptions. 3. Enhance weather monitoring capabilities and adjust shipping schedules and logistics arrangements in advance based on forecasts.
Opportunity	Adoption of more efficient production and distribution processes	Medium-term	With rapid global technological advancement, adopting digital transformation, artificial intelligence, and automation can enhance distribution efficiency and manage related documentation. This will help reduce costs, enhance competitiveness, lower carbon emissions, and decrease energy consumption, achieving both economic and environmental benefits.	<ol style="list-style-type: none"> 1. Increase the Company's understanding of emerging technologies such as IoT, AI, and automation upgrades, and identify opportunities for digital transformation. 2. Encourage employees to propose innovative ideas to optimize distribution management processes, improve operational and energy efficiency, and achieve energy conservation and emission reduction goals. 3. Strengthen supply chain management and audits to select suppliers and carriers that meet environmental standards. 4. Strengthen data management by monitoring and analyzing transportation, inventory, and other relevant data to accurately track carbon emissions and resource consumption.

Note: EIKEI Group defines time horizons as follows: Short-term: within 3 years; Medium-term: 3-10 years; Long-term: over 10 years.

3.2.4 Indicators and Targets

To proactively address the threats posed by climate change and strengthen EIKEI Group's capacity to respond, the Group completed its climate-related financial disclosures in 2024. In the future, in addition to completing greenhouse gas inventories and assurance in accordance with Taiwan's "Sustainable Development Roadmap" and "Sustainable Development Action Plan," the Group will also establish "Energy Management Targets" and "Enhanced Carbon Emissions Data Management Targets." The relevant schedule is as follows:

Type of Target	Target Year	Target Description
Greenhouse Gas Inventory and Assurance Targets	Inventory	2026 Complete the parent company's standalone GHG inventory for 2025.
		2027 Complete the consolidated company GHG inventory for 2026.
	2027 Using 2026 as the base year, establish the 2027 GHG reduction target, strategy, and detailed action plan.	
	Assurance	2028 Complete assurance for the parent company's standalone GHG inventory for 2027.
		2029 Complete assurance for the consolidated company GHG inventory for 2028.
Enhance Carbon Emissions Data Management Goals	2025 Optimize ERP system settings for GHG data collection to reduce staff processing time.	
	2030 Strengthen data management by monitoring and analyzing transportation, inventory, and other relevant data to accurately track carbon emissions and resource consumption.	

3.3 Energy and Greenhouse Gas Management

3.3.1 Energy Management

In alignment with national energy regulations and international trends in energy conservation and carbon reduction, EIKEI Group promotes energy management projects through energy efficiency improvements and energy transition initiatives, including energy-saving programs and renewable energy promotion programs. As EIKEI Group's operations are primarily office-based, without engaging in product manufacturing or production, energy consumption mainly comes from fuel for company vehicles and office electricity usage. Therefore, the Group's energy-saving strategies focus primarily on office energy control. Furthermore, to actively promote energy transition, EIKEI Group has conducted assessments on the installation of renewable energy facilities and the procurement of green electricity. The Group procured green electricity in 2023 and began wheeling arrangements in 2024. Future procurement of green electricity will be evaluated based on the company's energy-saving performance.

3.3.2 Overview of Energy Use

In 2024, EIKEI Group's total energy consumption was 1,527.26 GJ. As the Group is primarily engaged in the design and sales of various niche printed circuit board (PCB) products, its main energy consumption comes from electricity used for office and warehouse operations, accounting for 58.26% of total energy consumption, followed by fuel for company vehicles, which accounts for 41.74%. In 2024, the Group's energy intensity was 1.04 GJ per million in revenue. EIKEI began procuring green electricity in 2024, with renewable energy accounting for 2.36% of total consumption.

EIKEI Group's 2024 energy intensity increased by 0.6% compared with the previous year, showing no significant change from 2023. Total energy consumption increased by 10.31% compared with the previous year, mainly due to a rise in business volume in 2024, which led to extended working hours. In addition, the increased shipment volume and more frequent visits to local suppliers or customers also contributed to higher electricity, gasoline, and diesel usage. Looking ahead, EIKEI Group will continue to track the consumption trends of each energy category annually and consistently review its energy-saving measures.

Unit:GJ

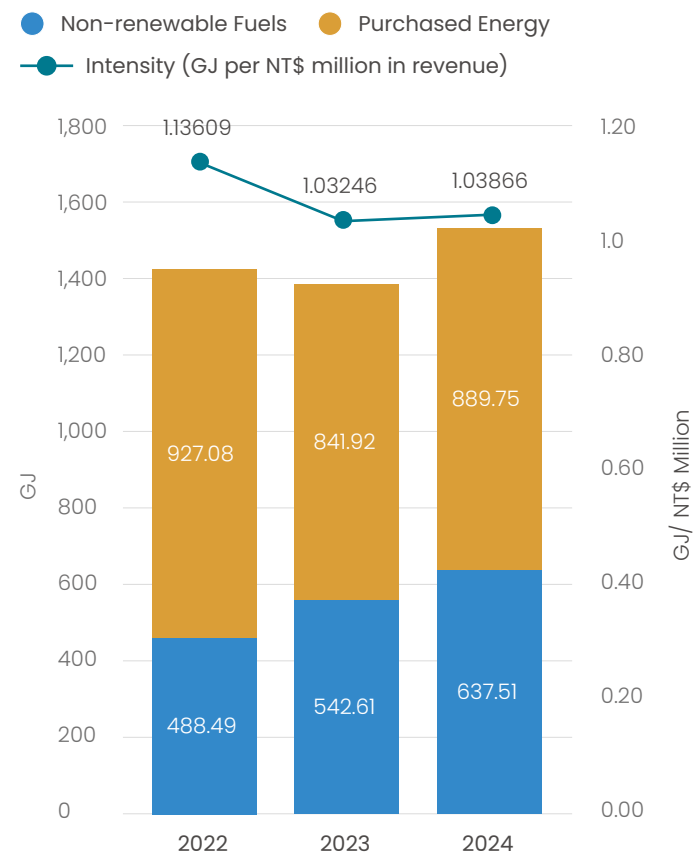
Energy Type		2022		2023		2024	
		Taiwan Branch	Thailand Subsidiary	Taiwan Branch	Thailand Subsidiary	Taiwan Branch	Thailand Subsidiary
Non-renewable Fuels	Gasoline	31.39	457.10	60.35	482.26	41.92	85.83
	Diesel	-	-	-	-	-	509.76
	Subtotal (A)	31.39	457.10	60.35	482.26	41.92	595.59
Purchased Energy	Electricity - General	236.93	690.15	225.56	616.36	221.67	632.07
	Electricity - Green Power	-	-	-	-	36.01	-
	Subtotal (B)	236.93	690.15	225.56	616.36	257.68	632.07
Total (A+B)		268.32	1,147.25	285.91	1,098.62	299.60	1,227.66
Total Annual Consumption		1,415.57		1,384.53		1,527.26	
Energy Intensity (GJ/NT\$ million)		1.13609		1.03246		1.03866	

Note 1:The scope of the energy consumption data includes the Taiwan Branch and the Thailand Subsidiary.

Note 2:Taiwan Region Coefficients: Gasoline calorific value = 7,609 kcal/L; Electricity calorific value = 860 kcal/kWh; Solar power = 860 kcal/kWh. (Source: Ministry of Environment announcement on February 13, 2025, regarding the 2024 calorific values for automotive gasoline and diesel); Thailand Region Coefficients: Gasoline calorific value = 7,520 kcal/L; Diesel calorific value = 8,700 kcal/L; Electricity calorific value = 860 kcal/kWh. (Source: Energy Statistics of Thailand 2024, Department of Alternative Energy Development and Efficiency, Ministry of Energy)

Note 3:Energy Intensity = Annual Total Energy Consumption ÷ Annual Revenue (NT\$ million)

Energy consumption and intensity trends over the past three years



3.3.3 Greenhouse Gas Management

In recent years, with growing public attention on greenhouse gas emissions and climate change, EIKEI Group has actively responded to the global decarbonization trend by incorporating greenhouse gas inventory into its key operational management initiatives. To more accurately calculate greenhouse gas emissions and develop carbon reduction plans, the Group plans to implement greenhouse gas inventory in 2026 to identify emission sources and estimate emission volumes. By no later than 2028, the Group aims to obtain third-party independent assurance, while also formulating the most feasible carbon reduction measures to actively reduce greenhouse gas emissions.

In 2025, EIKEI Group independently calculated its greenhouse gas emissions from 2022 to 2024. In 2024, the Group's total greenhouse gas emissions amounted to 154.88 metric tons CO₂e, of which Scope 1 direct emissions accounted for 30.73%, primarily from the consumption of gasoline and diesel by company vehicles; Scope 2 accounted for 69.27%, mainly from electricity consumption in office and warehouse operations. The emissions intensity was 0.10553 metric tons CO₂e per NT\$ million, representing an 8.93% decrease compared to 2023, primarily due to revenue growth. In 2024, the total greenhouse gas emissions decreased by 0.14% compared to 2023, showing no significant difference. In the future, we will continue to track relevant data to ensure further reduction of greenhouse gas emissions, thereby achieving more sustainable development goals.

■ Statistics of Scope 1 and Scope 2 Greenhouse Gas Emissions and Emission Intensity in the Past Three Years

Unit	2022		2023		2024	
	Metric ton CO ₂ e	%	Metric ton CO ₂ e	%	Metric ton CO ₂ e	%
Scope 1	35.26	21.67%	39.60	25.53%	47.59	30.73%
Scope 2	127.44	78.33%	115.50	74.47%	107.29	69.27%
Scope 1 and Scope 2 Total Emissions	162.70	100.00%	155.10	100.00%	154.88	100.00%
Scope 1 + Scope 2 Intensity (metric tons CO ₂ e / million revenue)	0.13058		0.11566		0.10553	
Increase/Decrease in Intensity Compared to Previous Year (%)			-11.42%		-8.93%	

Note 1: Unit of Greenhouse Gas Emissions: metric tons of carbon dioxide equivalent (metric tons CO₂e).

Note 2: Emission Factor:

Taiwan:

- Heating Value Source: Ministry of Environment announcement on February 13, 2025 for the 2024 heating values of gasoline and diesel for vehicles.
- Emission Factor Source: 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2, Chapter 3, Tables 3.2.1 and 3.2.2.
- The 2024 electricity emission factor is calculated using the value of 0.494 kg CO₂e/kWh published by the Bureau of Energy, Ministry of Economic Affairs in 2024.

Thailand:

- Heating Value Source: Energy Statistics of Thailand 2024, Department of Alternative Energy Development and Efficiency, Ministry of Energy.
- Emission Factor Source: 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2, Chapter 3, Tables 3.2.1 and 3.2.2.
- 2024 Electricity Emission Factor Source: Energy Policy and Planning Office (EPPO) (<https://www.epppo.go.th/index.php/en/en-energystatistics/co2-statistic>), Table 9.1-15: CO₂ Emission per kWh.

Note 3: Global Warming Potential (GWP): Primarily based on the values published in the IPCC Sixth Assessment Report (AR6) in 2021.

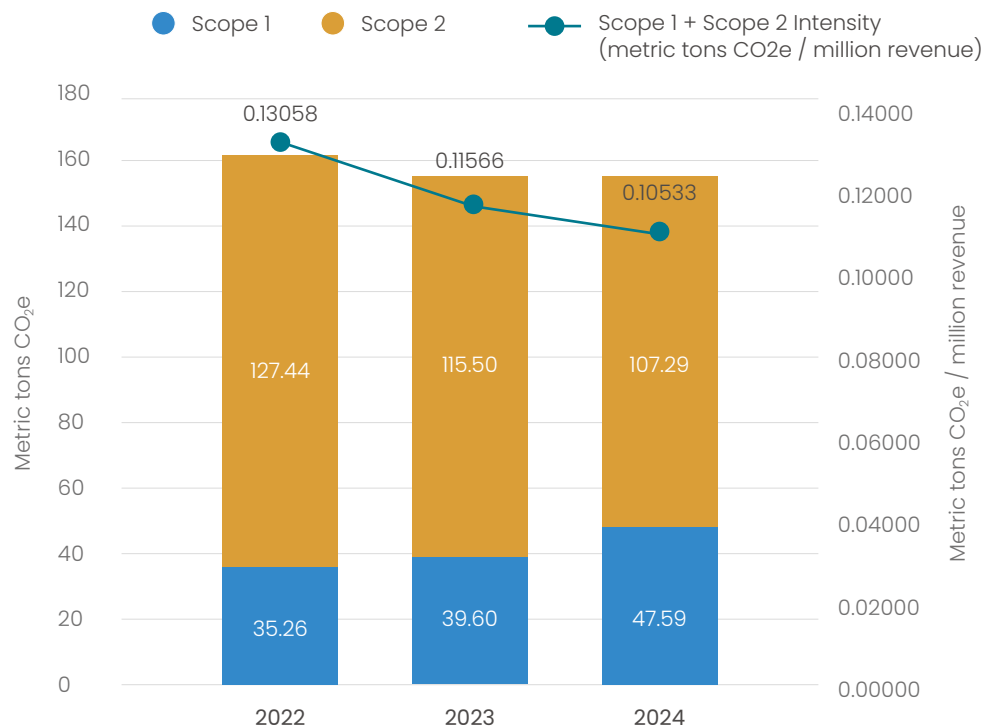
Note 4: The inventory boundary covers the Taiwan branch and the Thailand subsidiary; emission sources include mobile combustion sources, refrigerant leakage, and purchased electricity.

Note 5: Greenhouse gases include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs).

Note 6: Greenhouse Gas Emission Intensity = (Scope 1 + Scope 2) / Annual Revenue (NT\$ million).

Note 7: EIKEI Group has not yet conducted a complete inventory in accordance with the GHG Protocol and therefore has not established a base year.

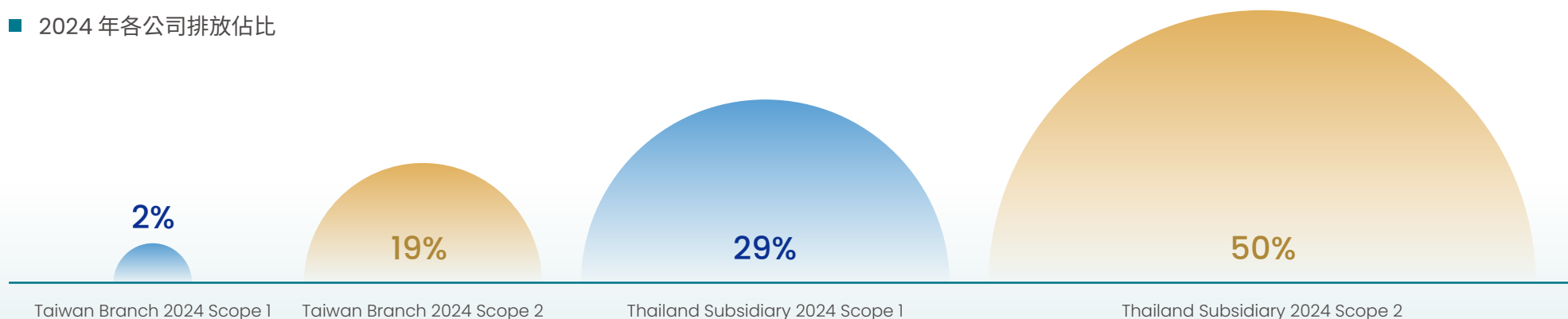
Trend of Total Scope 1 + Scope 2 Greenhouse Gas Emissions and Intensity over the Past 3 Years



Greenhouse Gas Emissions by Company

Greenhouse Gas Emissions Unit: Metric ton CO ₂ e	Taiwan Branch			Thailand Subsidiary		
	2022	2023	2024	2022	2023	2024
Scope 1	2.27	4.36	3.03	32.99	35.24	44.56
Scope 2	32.57	30.94	30.41	94.87	84.56	76.88
Total of Scope 1 and Scope 2	34.84	35.30	33.44	127.86	119.80	121.44
Emission Intensity (Metric tons CO ₂ e / million revenue)	0.06561	0.06215	0.05311	0.17883	0.15498	0.14455

2024 年各公司排放佔比



3.3.4 Reduction and Energy-Saving Measures

Office Energy Conservation and Carbon Reduction Measures

EIKEI Group's energy consumption and carbon emissions mainly arise from electricity used in office and warehouse operations. The current energy conservation and carbon reduction strategy focuses primarily on building energy management. When procuring office-related equipment, items bearing energy-efficiency labels (e.g., copiers and notebook computers) are required. Going forward, the Group plans to gradually replace office lighting with energy-saving LED fixtures and strengthen office electricity-use awareness to achieve low-carbon operations.

Taiwan Branch

Energy-Saving and Carbon Reduction Measure

- Turn off office air conditioning from 9:00 p.m. to 8:00 a.m. the following day.
- Switch off lights in common office areas when not in use.
- Restrict the use of air conditioning in corridors and restrooms.

Thailand Subsidiary

Energy-Saving and Carbon Reduction Measure

- Turn off all lights during the lunch break.
- Shutdown air conditioning in the office building at 6:00 p.m.
- Shutdown warehouse air conditioning at 4:30 p.m.
- Promote switching off electrical equipment after working hours.

Use of Renewable Energy

In response to the growing global attention to global warming and greenhouse gas emissions, EIKEI Group has initiated the evaluation and planning of renewable energy use. The feasibility and cost-effectiveness of a solar power installation plan are still under assessment. As for green electricity procurement, the Taiwan branch purchased 10,000 kWh of green electricity in 2023 and began wheeling in 2024. Going forward, the Group will assess the benefits of procurement based on its carbon reduction performance.

#	出售單位 發電設備	購買者	憑證種類	供電種類	憑證張數	詳情
1	台灣電力股份有限公司 台灣電力公司股份有限公司(台南鹽田太陽光電發電站)	香港商榮惠電子有限公司台灣分公司	太陽能	轉供	10	詳情

3.4 Waste Management

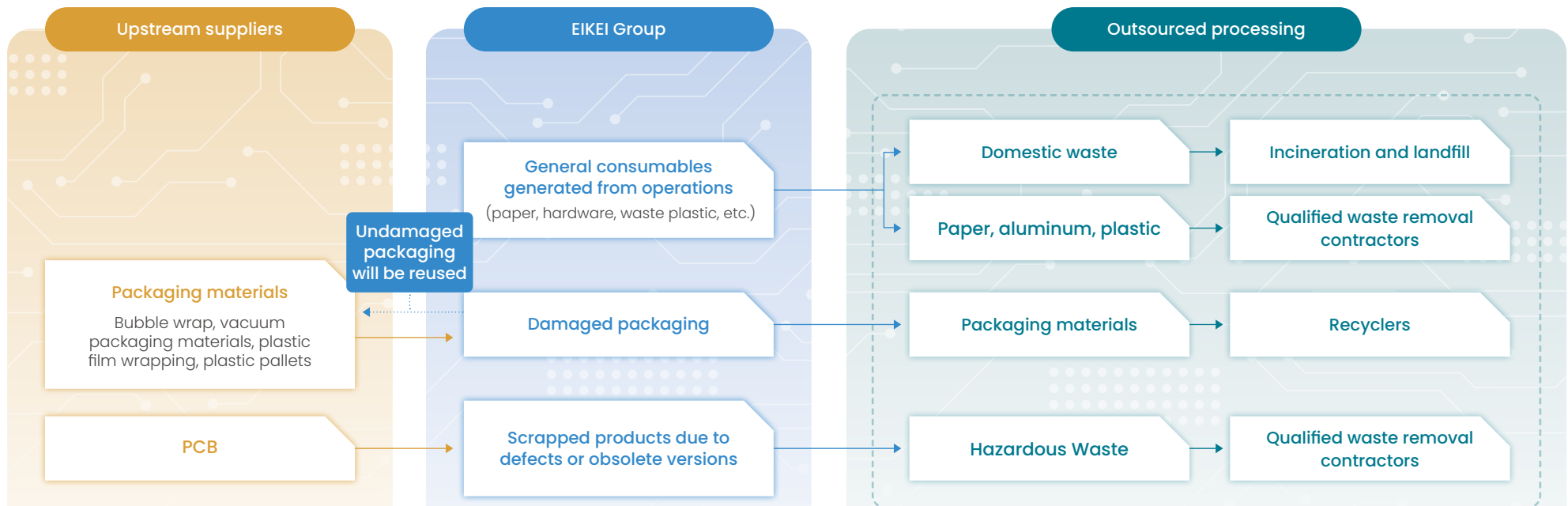
3.4.1 Waste Management System

To ensure the sustainable use of resources and the proper disposal of waste, EIKEI Group has established internal waste management procedures in accordance with the ISO 14001 Environmental Management System. Waste management is divided into three main categories: resource recycling, incineration (energy recovery), and proper waste disposal. All waste is handled in compliance with the Waste Disposal Act to fulfill the Group's responsibility for proper waste treatment. Starting in 2024, the Taiwan branch has fully switched to using more environmentally friendly printing paper, while the Thailand subsidiary began using recycled pulp for packaging materials in the same year.

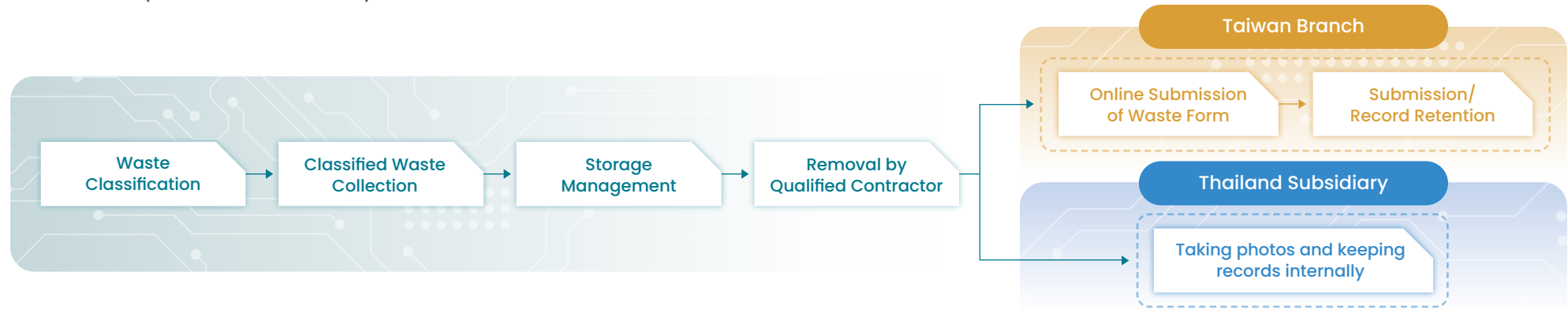
As the Group does not own manufacturing plants, its main waste consists of general industrial waste and a small amount of scrapped PCB inventory. General industrial waste includes paper, kitchen waste, and other general refuse generated from operations, which is uniformly entrusted to qualified third-party disposal contractors by property management. Hazardous waste primarily originates from the Thailand subsidiary, which operates a small warehouse to assist customers in managing inventory. Occasionally, a small portion of PCB inventory is scrapped due to NG or testing factors. Such scrapped PCBs are stored in designated areas in accordance with local regulations, with dedicated personnel conducting regular monitoring and recordkeeping. Scrapped PCB inventory is classified as hazardous industrial waste. The Thailand subsidiary carries out one to two disposal operations per year in conjunction with inventory counts, entrusting qualified local third-party contractors with removal and disposal.

In 2024, EIKEI Group found no incidents of illegal dumping or violations by waste disposal contractors. The Group will continue to audit its contractors to maintain the goal of zero violations in waste disposal.

2024 EIKEI Group Waste Flow Diagram



EIKEI Group Product Waste Disposal Flowchart



Waste Value Chain Management Measures



3.4.2 Waste Generation

In 2024, EIKEI Group generated a total of 10.11 metric tons of waste, comprising 8.28 metric tons of non-hazardous industrial waste and 1.83 metric tons of hazardous industrial waste. The waste intensity in 2024 was 0.00687 metric tons per million NTD, representing a 1.26% decrease compared with 2023. Going forward, EIKEI Group will continue to monitor trends in various types of waste and gradually increase the resource recycling and reuse rate to reduce the impact of its operations on the external environment.

Waste Categories and Disposal Methods	Disposal Location	Waste Category	Disposal Method	2022	2023	2024
				Unit: Metric ton		
Non-hazardous Waste	Off-site treatment	Domestic waste	Incineration	7.24	7.37	7.51
		Paper, aluminum, plastic	Recycling	0.52	0.54	0.66
		Packaging materials	Outsourced recycling	0.61	0.07	0.11
Hazardous Waste	Off-site treatment	PCB	Outsourced recycling	7.35	1.35	1.83
Total Waste				15.72	9.33	10.11
Waste Intensity (metric tons/NT\$ million)				0.01261	0.00696	0.00687

Note 1: Scope: Taiwan Branch and Thailand Subsidiary.

Note 2: Non-hazardous waste generated by the Taiwan Branch is uniformly handled by the property management, and the amount of domestic waste is calculated as follows: (Average number of employees in the current year) × (Number of working days in the current year) × (Annual average daily general waste generation per person announced by the Ministry of Environment) / 1000. The amount of recycling is estimated based on paper usage, calculated as follows: (Number of copies printed by the copier × Weight per sheet of paper (g)) / 1,000,000. The annual average daily general waste generation per person announced by the Ministry of Environment for 2022, 2023, and 2024 was 1.32, 1.359, and 1.382 kg/day, respectively.

Note 3: Non-hazardous waste generated by the Thailand Subsidiary is uniformly handled by the property management, and the amount of domestic waste is calculated as follows: (Average weight of a full trash bin) × (Average number of times the trash bin is filled per month) × 12.

Note 4: Waste intensity = Total waste / Revenue for the current year (million NTD).

3.3.4 Waste Reduction Actions

■ Packaging material recycling

To achieve circular reuse and effective recycling of resources, EIKEI Group actively promotes a packaging material recycling program. In cooperation with suppliers and customers, for packaging materials such as bubble wrap, vacuum packaging materials, and plastic film, if they remain undamaged after use, we reuse them; damaged materials are sold to recycling companies. This approach not only reduces the demand for new packaging materials but also effectively decreases resource waste. In addition, to fulfill our environmental commitment, the Thailand Subsidiary has fully adopted recycled paper pulp as packaging material since 2024, aiming to achieve the environmental goal of fully recyclable packaging.



■ Pallet Reuse

To address the high damage rate of wooden pallets and the resulting waste generation, the Thailand Subsidiary collaborated with suppliers and customers to launch a waste reduction project by replacing wooden pallets with reusable plastic pallets to extend their service life. After goods are delivered using plastic pallets, the pallets are retrieved and reused in the warehouse. Severely damaged pallets are sent to third-party companies for recycling. All plastic pallets at the Thailand Subsidiary have been reused since their purchase in 2021, with no additional plastic pallets procured to date.



3.5 Water Resource Management

3.5.1 Water Resource Risk Assessment

With the intensification of extreme weather events in recent years, uneven global rainfall distribution has become the norm. The frequency and severity of heavy rainfall, droughts, and floods have repeatedly exceeded past records, affecting not only domestic water use but also increasing supply chain instability and the risk of operational disruptions at plant sites. Water resource risk management has therefore become an issue that businesses cannot overlook.

To assess whether any of EIKEI Group's operating locations face water-related risks, in 2024 we used the World Resources Institute's Aqueduct Water Risk Atlas online tool to analyze the water withdrawal stress at each site. The assessment results showed that none of EIKEI Group's locations are situated in areas of high water stress. We will continue to conduct annual monitoring and evaluation of water resource stress at each location to prevent the Group's water use from causing potential impacts on local communities and ecosystems.

3.5.2 Water Withdrawal, Consumption, and Discharge

EIKEI Group's operations are primarily office-based, with no product manufacturing or production activities. Accordingly, water use is mainly for domestic purposes within office operations. The Group continues to implement enhanced water resource management measures, such as raising employee awareness of water conservation through training programs and posting the water conservation reminders in pantries and restrooms.

All of EIKEI Group's locations source water exclusively from third-party municipal water suppliers. In 2024, total water withdrawal amounted to 0.87 million liters, with water consumption totaling 0.17 million liters. Compared with the previous year, water withdrawal decreased by 28.67%, and water use intensity decreased by 34.95%. The primary reason for the decline in water withdrawal was the repair in 2024 of leaks in the pantry and restroom at the Taiwan Branch, which had been present in 2023.

Water Withdrawal and Discharge Destinations at Each Location

Business Locations	Location	Primary Water Sources	Water Withdrawal/ Discharge Basin/ Reservoir	Level of Treatment for Discharge	Final Discharge Destination	Water Stress Level
Taiwan Branch	Neihu District, Taiwan	Xindian River	Feitsui Reservoir	Untreated	Neihu Wastewater Treatment Plant	Low – Medium (1-2)
Thailand Subsidiary	Bang na, Bangkok, Thailand	Chao Phraya	Chao Phraya	Untreated	Chao Phraya River	Medium-high (2-3)

Water Use Categories	Classification of Water Withdrawal/ Discharge Destinations	2022	2023	2024
		Unit: million liters		
Water Withdrawal	From municipal water utility	0.82	1.21	0.87
Water Discharge	Discharged to wastewater treatment plant for treatment	0.65	0.97	0.69
Water Consumption	Total water consumption	0.16	0.24	0.17
Water Withdrawal Intensity (million liters / million in revenue)		0.00066	0.00091	0.00059

Note 1: All water sources at EIKEI Group sites are not located in high water-stress areas.

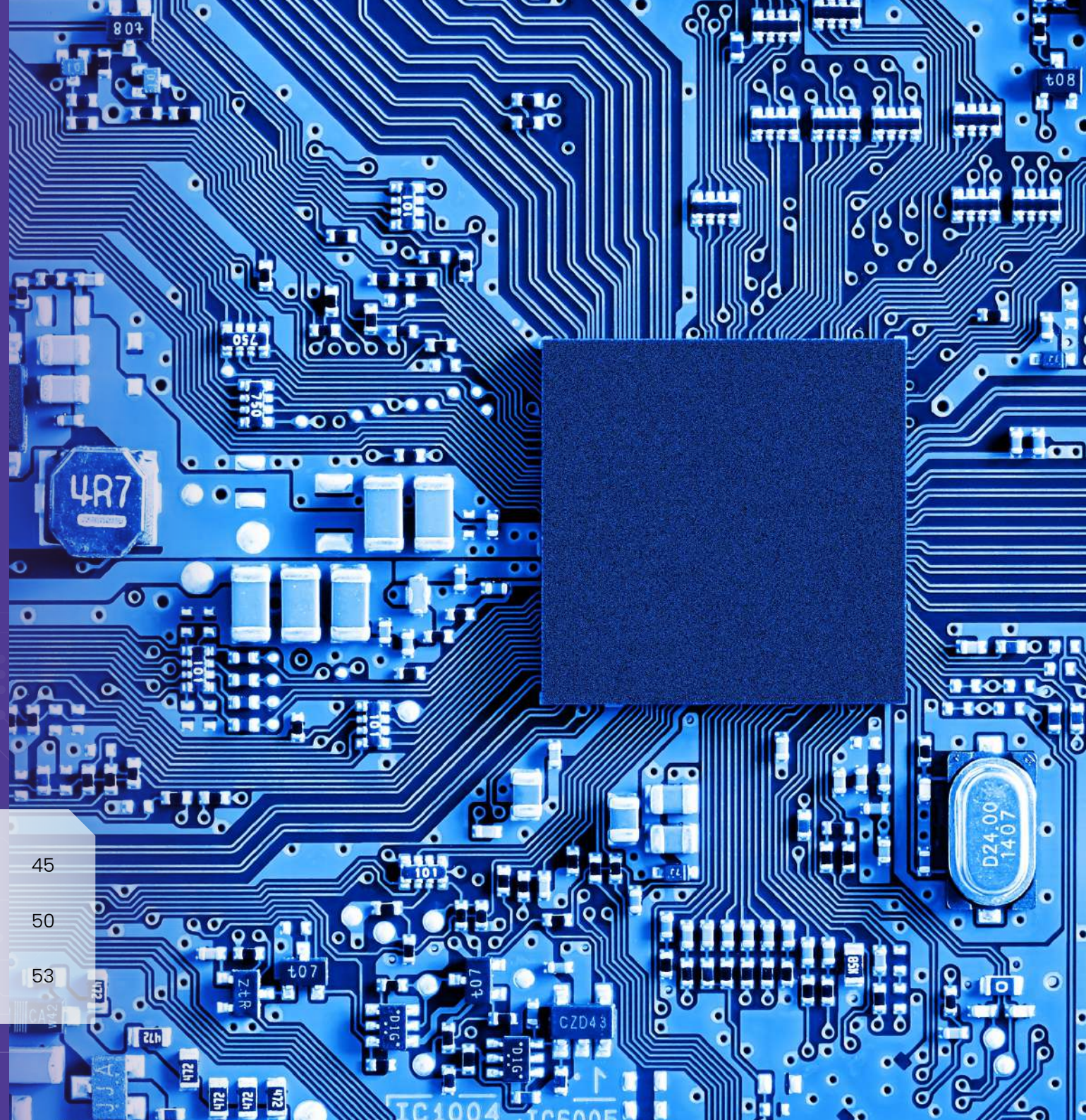
Note 2: As the Group headquarters office is leased and water charges are included in the building management fee, water consumption is estimated using the following formula: [Total building water consumption × (Company's floor area used ÷ Total floor area used by all tenants in the building)].

Note 3: Water discharge is calculated using the coefficient of 0.8 for domestic sewage generation recommended by the Construction and Planning Agency, Ministry of the Interior. <https://www.nlma.gov.tw/filesys/file/EMMA/t1110301-1.pdf>

Chapter 4

Product Innovation and Customer Service

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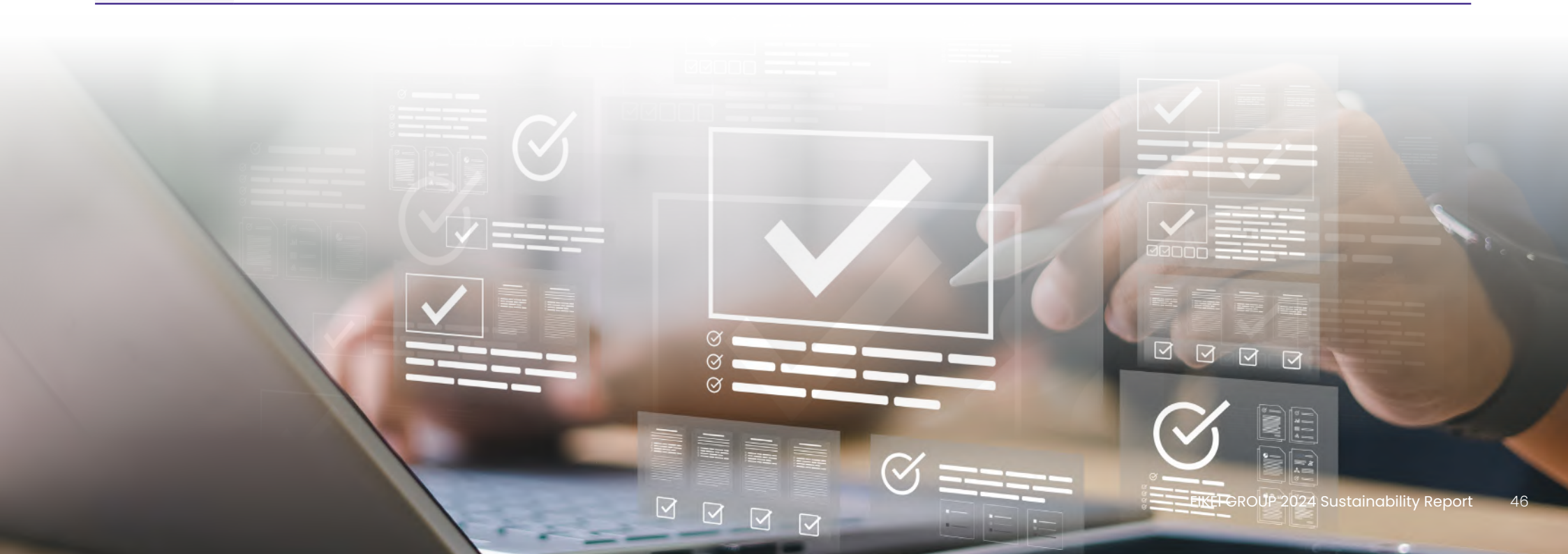


4.1 Customer Service/Product Quality and Safety

Material Topics : Product Quality & Customer Service	
Item	Content
Policies, Commitments, and Significance	<p>Internal Policy: EIKEI Group upholds the spirit of customer service and is committed not only to delivering high-quality products that meet applicable standards but also to reducing environmental impacts while safeguarding consumer health and safety. We provide professional quality services, accompanying clients throughout the entire factory audit process. During production, EIKEI's FQC inspectors review products on behalf of clients to ensure quality and to protect client privacy and information security.</p> <p>Commitment: The Company is committed to continuously reviewing and optimizing customer satisfaction and complaint-handling processes to ensure that every client's needs and concerns are addressed promptly and effectively.</p> <p>Significance:</p> <ul style="list-style-type: none"> • Importance to the Company:Product quality and safety directly affect customer health and trust, influence the Company's brand image and market competitiveness, help reduce environmental pollution and legal risks, and strengthen corporate social responsibility. Customer satisfaction is also an important basis for managing supplier and customer relationships. It not only enhances corporate reputation but also constitutes a core value of the Company. • Positive and Negative Impacts of Managing this Topic: <ul style="list-style-type: none"> ▪ Positive: High product quality and safety can strengthen customer trust and loyalty, enhance corporate image and market competitiveness, and protect information security and client privacy, thereby earning customer support and reducing legal risks. Optimizing supply chain management can also lower costs, improve production efficiency, and reduce resource waste. ▪ Negative: Poor management may result in defective products, decreased customer satisfaction, and potentially long-term adverse impacts on the environment, society, and human rights.
Responsible Unit	Quality Department, Sales Department, Procurement Department.
Short/ Medium/ Long-Term Goals	<p>Short-term Goal (2025):Conduct customer satisfaction surveys for the Group's top ten customers.</p> <p>Medium-term Goal (2027):Establish a customer survey database.</p> <p>Long-term Goal (2030):Increase the coverage ratio of customer satisfaction surveys.</p>
Action Plan	<p>Positive Actions (to enhance potential opportunities or benefits of the issue):</p> <ul style="list-style-type: none"> • Strengthen customer satisfaction surveys and implement improvements based on the results. • Enhance supply chain management to improve communication efficiency and transparency. • Launch sustainability initiatives in collaboration with customers to enhance brand image.

Material Topics : Product Quality & Customer Service

Item	Content
Action Plan	<p>Negative Actions (to prevent potential adverse events):</p> <ul style="list-style-type: none"> Analyze customer feedback to anticipate and reduce potential issues. Strengthen employee training on information security to prevent data breaches. Actions to Address Actual Adverse Events: Respond promptly to customer complaints, properly handle subsequent compensation, and resolve product issues to improve customer satisfaction.
2024 Performance	<p>Routine Review Mechanism and Frequency:</p> <ul style="list-style-type: none"> Weekly internal meetings are held to review quality management status. An annual supplier evaluation is conducted. An annual audit of information security is performed. <p>Performance This Year:</p> <ul style="list-style-type: none"> Revised the supplier control and evaluation procedures to strengthen relevant controls and improve product quality.
Grievance Mechanism:	<p>If stakeholders wish to file a grievance regarding this topic, contact information can be found in the Stakeholder Section on the EIKEI Group official website.</p>



4.1.1 Product Quality Management

EIKEI Group, with a sales team possessing over 20 years of production experience, safeguards customer interests throughout the entire process. In compliance with the ISO 9001 Quality Management System standards, the Group ensures that every customer requirement is met through comprehensive services, from initial production, quality control during manufacturing, and pre-shipment inspections to services at various global locations. For industrial control customers, we offer a diversified product portfolio and professional consulting services, drawing on many years of experience to provide comprehensive, expert advice and support. Through partners based in Taiwan, China, and Southeast Asia and extending worldwide, we supply high-quality, best-fit printed circuit boards (PCBs) and electronic components.

EIKEI Group has established finished-product appearance inspection standards as part of its product quality policy and objectives, especially for PCB appearance inspections. To strengthen product quality processes and internal control policies, our quality control team conducts detailed inspections at supplier factories to prevent defective products from reaching customers and, when necessary, executes batch returns. The quality control team also compiles inspection data on a regular basis to provide feedback to factories and drive continuous improvement. In addition, EIKEI Group obtained ISO 9001 Quality Management System certification in 2012 and, through standard operating procedures, ensures production quality consistently meets requirements.

With global environmental awareness on the rise, the public's attention to environmental protection has increased. In recent years, numerous chemical leakage incidents have caused severe impacts on both the environment and human health, driving global concern over the management of hazardous substances. As a result, major international brands have imposed increasingly strict requirements on hazardous and restricted substances in products. Compliance with regulations such as RoHS, Halogen-Free, REACH, VOCs, and TSCA has become an essential requirement for enterprises.

EIKEI Group places great importance on the potential risks its products may pose to downstream manufacturers. To address this, the Group has established a Legal and Regulatory List and a Compliance Evaluation and Control Table to govern the hazardous substance identification process for new suppliers' raw materials and to implement an audit mechanism for suppliers regarding hazardous substances. At the same time, the Group adheres to regulations such as PFOS, REACH, and RoHS to restrict the use of hazardous substances during manufacturing processes. All EIKEI Group products comply with the reporting requirements of RoHS and REACH, and do not use metals sourced from conflict-affected areas. In 2024, EIKEI Group recorded no violations of product and service health and safety regulations, and will continue to maintain this excellent track record in the future.

EIKEI Group Product Quality (Including Hazardous Substances in Products) Regulatory / Customer Requirement Compliance Evaluation and Control Table

Applicable Laws and Regulations	Relevant Specific Indicators	Evaluation Results	Evaluation Time
ISO9001:2015 Standard	ISO9001:2015 Standard	Complies with	2024.7.24
IPC-4101	IPC-4101 Standard		
IPC-A-600	IPC-A-600 Standard Class 2 and Class 3		
REACH Regulation (181 restricted substances), latest version requirements	Latest version requirements		
RoHS Directive (10 restricted substances), latest version requirements	Latest version requirements		



Taiwan Branch: ISO 9001:2015 Quality Management System certification.




Thailand Subsidiary: ISO 9001 Quality Management System certification.

4.1.2 Customer Relationship

EIKEI Group regards customer relationship management as one of its top priorities. The Group maintains close contact with customers on a regular basis, building a professional customer service team and a comprehensive sales service system to provide high-quality, all-round services, assisting customers in enhancing competitiveness and creating higher product added value.


In accordance with the ISO 9001 “Operating Procedures for Customer Satisfaction Survey”, EIKEI Group conducts annual customer satisfaction surveys to assess satisfaction levels regarding products, technology, quality, delivery, and services. The results are reviewed regularly to serve as the basis for future improvements. In 2024, the Taiwan Branch achieved a 100% questionnaire recovery rate, with a customer satisfaction score of 8.7 out of 10. The Thailand Subsidiary achieved a 62.96% questionnaire recovery rate, with a customer satisfaction score of 93.00, indicating that customers were highly satisfied with and recognized the company’s overall services.

Customer Satisfaction Survey Response Overview



Taiwan Branch

Year	Surveys Distributed	Surveys Collected	Response Rate	Satisfaction Score
2022	2	2	100%	7.3/10
2023	3	3	100%	8.8/10
2024	3	3	100%	8.7/10



Thailand Subsidiary

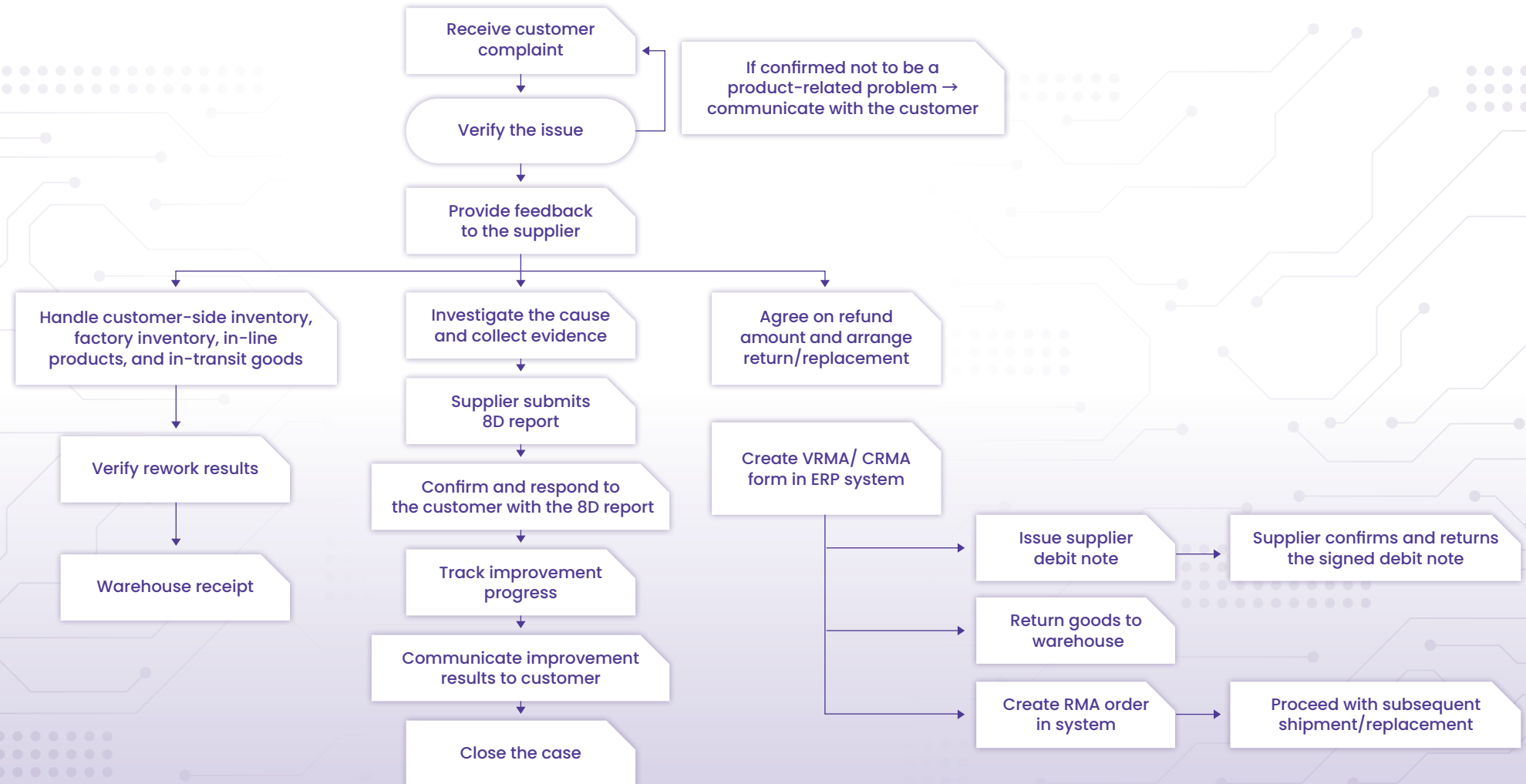
Year	Surveys Distributed	Surveys Collected	Response Rate	Satisfaction Score
2022	28	28	100%	94.86
2023	26	26	100%	94.88
2024	27	17	62.96%	93.00

Customers of EIKEI Group’s Taiwan Branch have raised three ESG-related requests: first, to reduce the use of packaging materials in order to lessen environmental impact and promote sustainable production and consumption patterns; second, to prohibit child labor and reduce employee overtime hours, thereby safeguarding employee rights and ensuring a healthy working environment; and third, to focus on water consumption and the management of wastewater recycling and reuse, in order to protect water resources and reduce environmental impact. To meet these customer requirements, the Taiwan Branch has adopted consolidated shipping arrangements in logistics, grouping deliveries for customers in the same area into the same shipment, thereby reducing transportation costs and pollutant emissions. In addition, the Branch has required factories to reduce packaging materials and, in cases where product quality issues arise, to analyze the causes of such issues, propose solutions, and implement subsequent improvement measures.

4.1.3 Procedures for Handling Customer Complaint

EIKEI Group has established an effective customer complaint handling process in accordance with its “Procedures for Handling Customer Complaint”, ensuring that complaints are addressed and resolved efficiently. This process is a key measure for the Group’s ongoing improvement and enhancement of customer satisfaction. In addition to understanding customer needs through satisfaction surveys, when receiving complaints or feedback, EIKEI Group has implemented a comprehensive follow-up process tailored to industry characteristics and practical requirements. By analyzing and improving upon customer cases, the Group gathers valuable insights directly from clients to enhance product quality and service standards, thereby preventing the recurrence of similar complaints.

■ After-Sales Service and Customer Complaint Handling Process



Given that EIKEI Group's business model is closely linked to product quality and supplier management, the Group analyzes functional defects in products based on the number of CRMA cases and defective PPM reported through complaints, and issues quality reports and improvement notices to suppliers. Suppliers are required to address key issues such as functional defects, packaging defects, and appearance defects by proposing specific improvement plans and targets. They must confirm and return signed documents by the designated date to ensure the implementation of the improvement plans.

■ Supplier Quality Improvement Management Process

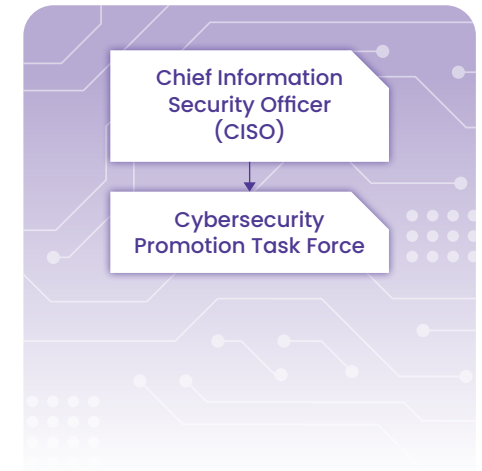


4.2 Information Security and Customer Privacy

4.2.1 Information Security Management Structure and Responsibilities

According to the “Information and Communication Security Operating Procedures,” EIKEI Group established the “Information and Communication Security Promotion Task Force” in 2023, with the Chief Information Security Officer (CISO) serving as the head. Under the CISO, the “Information and Communication Security Promotion Task Force” is formed. The CISO is responsible for all information security matters within EIKEI Group. Key responsibilities include reviewing and supervising information security management policies and objectives, allocating information security resources, reviewing information security incidents, and overseeing performance management of information security work. The “Information and Communication Security Promotion Task Force” consists of personnel appointed by the CISO and is responsible for promoting information security policies and implementing the reporting and response to information security incidents. Its tasks include coordinating the information security responsibilities of various departments, formulating regulations and procedures, and reporting annually on the implementation of the information security maintenance plan.

■ Information Security Management Organization Chart



■ Responsibilities by Unit

Chief Information Security Officer

1. Approves, coordinates, and supervises information security management policies and objectives.
2. Assigns and coordinates information security responsibilities.
3. Allocates resources for information security.
4. Supervises the implementation of information security protection measures.
5. Reviews and supervises information security incidents.
6. Approves information security-related regulations, procedures, and documentation.
7. Approves the annual information security management work plan.
8. Oversees and manages the performance of information security initiatives.
9. Approves other matters related to information security.



Cybersecurity Promotion Task Force

1. Coordinates information security duties and tasks across departments.
2. Coordinates and reviews the adoption of information security technologies, methods, and procedures.
3. Coordinates and reviews overarching information security measures.
4. Coordinates and reviews information security planning.
5. Reviews information security policies and objectives.
6. Formulates group-wide information security regulations, procedures, and documentation to ensure compliance with legal and contractual requirements.
7. Develops the group's annual work plan based on information security objectives.
8. Communicates the group's information security policies and objectives.
9. Conducts research, implementation, and evaluation of information security technologies.
10. Implements information security regulations, procedures, and documentation.
11. Maintains inventories and conducts risk assessments of information and ICT systems.
12. Implements security measures for data and ICT systems.
13. Executes the information security incident reporting and response mechanism.
14. Conducts internal audits on information security.
15. Reports annually on the implementation of the information security maintenance plan.

4.2.2 Information Security Management Strategy

In the context of a digitalized and globalized business environment, information security has become a vital safeguard for corporate operations and customer trust. EIKEI Group fully recognizes the importance of the confidentiality, integrity, and availability of information assets to the continuity of business operations. The Group is committed to establishing and maintaining a comprehensive information security management strategy to identify and mitigate various information security risks.

■ Specific Management Measures

In accordance with the “Information and Communication Security Operating Procedures,” EIKEI Group has implemented a series of systematic and standardized management measures to protect information security, with the aim of enhancing the Group's information security performance across all dimensions.

Issuance of MDR Monthly Report

Frequency : Monthly

Conduct of Social Engineering Drills

Frequency : Annually

Review of Information Security Intelligence

Frequency : Monthly

Update of Device Software and Firmware (including IPS information)

Frequency : Monthly

Audit of M365 Login Activities

Frequency : Monthly

Review of Information System Access Permissions

Frequency : Quarterly

Review of End-of-Life (EOL) Information Equipment

Frequency : Semiannually

Review of Information Security Management Strategies (SAAS/OP)

Frequency : Quarterly

Resources Invested in Information Security Management

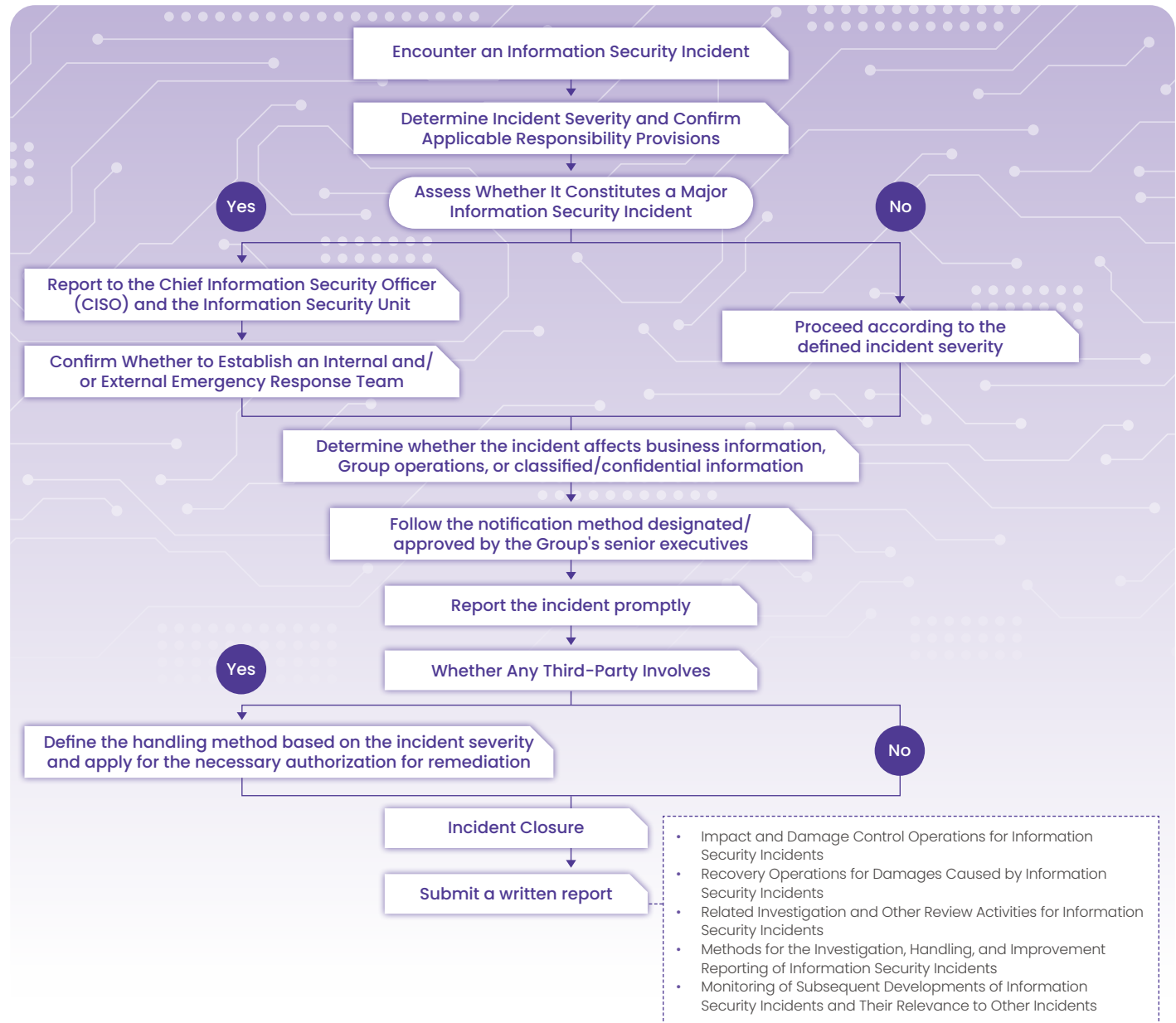
EIKEI Group recognizes the importance of information and communication security to its operations. Each year, the Group allocates a budget for the procurement and maintenance of security-related hardware and software, including firewall systems, email backup systems, email archiving systems, data center environmental control systems, and network management systems. In 2024, the total amount invested in information security management reached NT\$124.83 thousand. In the future, EIKEI Group will set priorities for implementation based on the magnitude of risks and the cost of improvements, and will continue to enhance its information and communication security capabilities as well as to protect the Company's critical information assets.

4.2.3 Information Security Incident Reporting and Response Process

EIKEI Group has established the "Procedures for the Notification and Response of Cyber Security Incident" to set preventive handling processes for information security incidents, aiming to reduce the impact of such incidents on the company and to promptly address potential security threats. These Procedures include determining the severity level of incidents and confirming the corresponding responsibilities. If an incident is identified as a major information security incident, it must be reported to the Chief Information Security Officer and the information security unit, and an internal and/or external emergency response team will be established if necessary.

Depending on the severity level, EIKEI Group sets different time limits for handling incidents while assessing their impact on business information, group operations, and the confidentiality of data. If outsourced vendors are involved, the handling approach is determined according to the severity of the incident. Upon completion of the incident response, EIKEI Group will prepare a report in accordance with the procedures, covering restoration operations for damages caused, digital forensics, related investigations, and other necessary follow-up actions to improve and strengthen information security measures. In 2024, EIKEI Group recorded no major information security incidents.

Information Security or Privacy Incident Reporting and Response Flowchart



4.2.4 Information Security Education and Training

EIKEI Group conducts annual training to enhance employees' awareness and professional knowledge regarding information security and privacy protection. The training covers topics such as social engineering drills and annual information security incident reporting and response meetings. In 2024, the total training hours amounted to 81hours.

4.3 Sustainable Supply Chain

4.3.1 Supply Chain Management

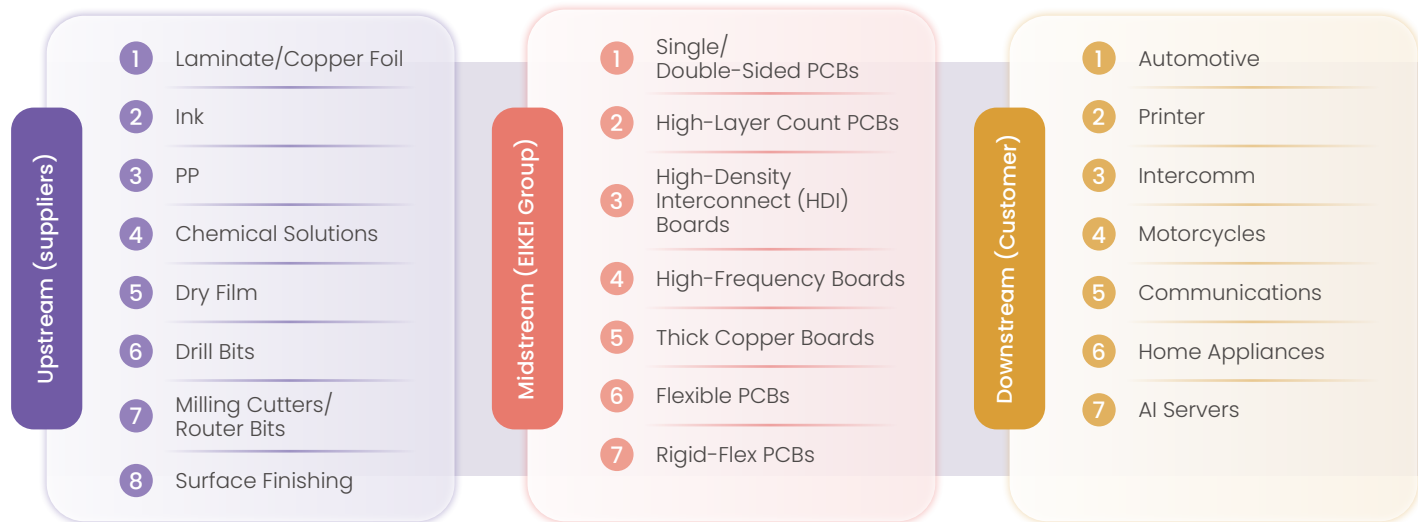
Sustainable supply chain management has become an increasingly important aspect for enterprises in today's globalized economy. With the growing attention to environmental and social responsibility, stakeholders have higher expectations for corporate sustainability and social impact. In this context, establishing a sustainable supply chain not only reduces business risks but also enhances competitiveness while making positive contributions to society and the environment.

EIKEI Group is primarily engaged in the design and sales of various niche printed circuit board (PCB) products, as well as the sales of industrial PC (IPC)-related electronic components, which are applied in automotive electronics and consumer electronics. The Company operates in the midstream sector of the PCB industry. The main sales targets are Japanese-brand electronics manufacturers and electronics manufacturing services (EMS) providers, including Stanley Electric and Koito Manufacturing. End customers include Japanese automobile manufacturers such as Toyota, Honda, Mazda, Mitsubishi, and Yamaha. In 2022, the Company officially entered the Tesla supply chain, delivering PCBs for dedicated modules for Tesla China through a major European EMS provider.

2024 Information Security Education and Training

Course	Target	Hours	Number of Participants
Social Engineering Drill and Briefing	All Group Employees	1	67
Taiwan CERT/CSIRT Alliance Cybersecurity Training	Information Security Department	2	2
Taiwan Cybersecurity Incident Reporting and Response Annual Conference	Information Security Department	5	2

Printed Circuit Board Upstream, Midstream, and Downstream Industry Relationship Diagram



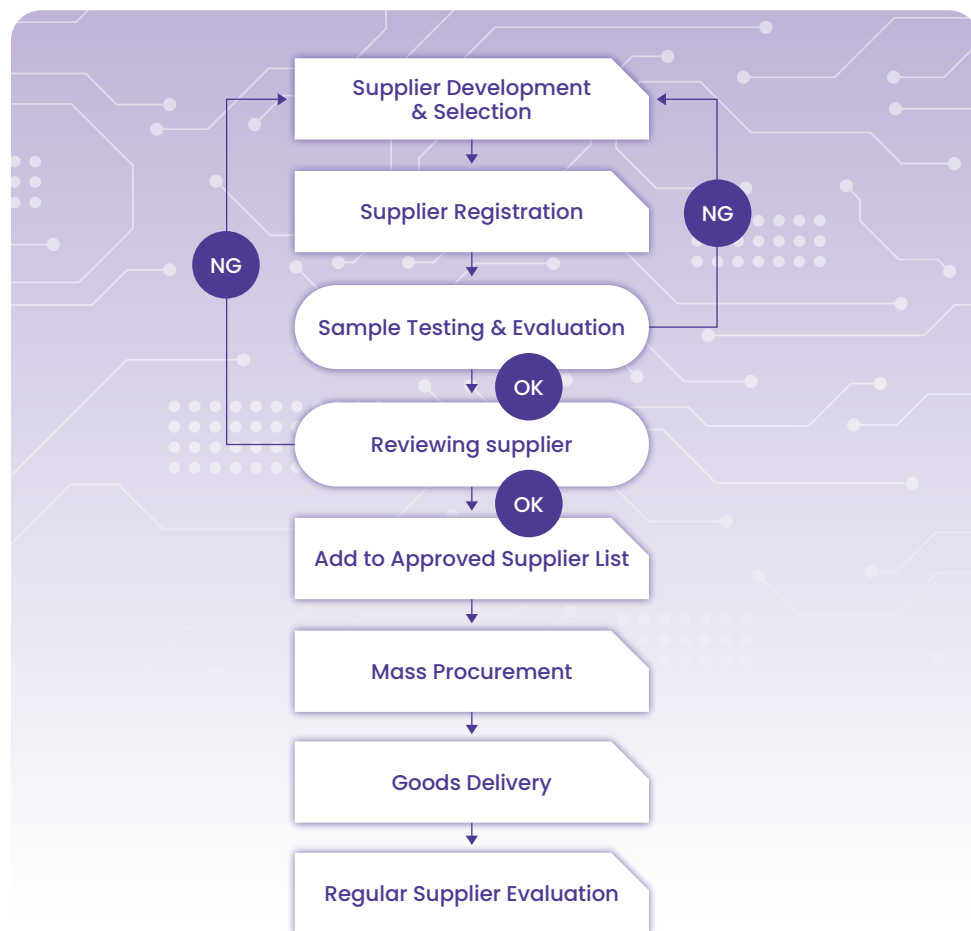
The upstream suppliers in the printed circuit board (PCB) industry mainly provide materials such as laminates/aluminum foil, inks, and PP, while the downstream industry comprises various types of electronic products. The main raw materials and components of EIKEI Group's products include laminates/copper foil, inks, and PP. The Group's current suppliers, having established long-term cooperation, maintain stable supply relationships, ensuring sufficient material availability, as well as consistent quality and delivery schedules.

4.3.2 Supply Chain Selection and Evaluation

■ New Supplier Selection

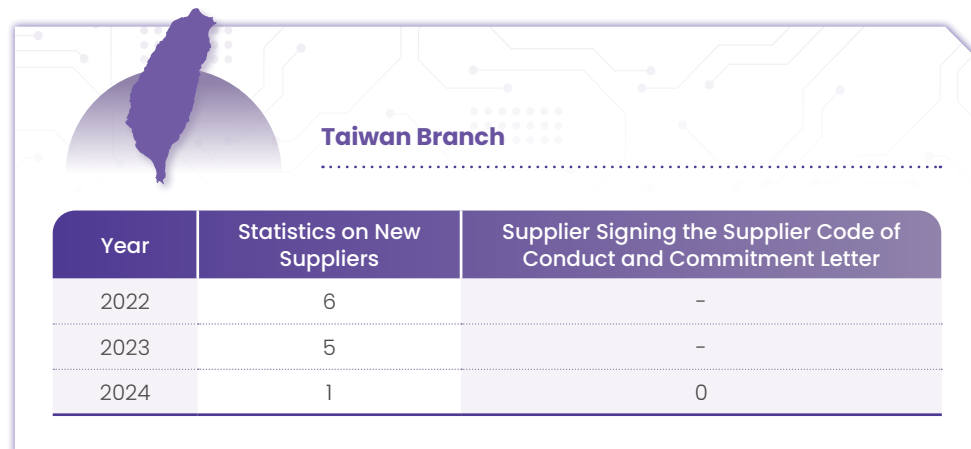
EIKEI Group is committed to continuously identifying high-quality partner suppliers that meet higher quality standards and possess innovative technologies. All new suppliers must undergo a new supplier evaluation process. Evaluation criteria include the supplier's business nature, scope of operations, production capacity, pricing level, on-site management, quality management, and environmental management system certifications. In addition, on-site audits are conducted to assess the supplier's facility conditions and equipment status.

■ New Supplier Selection Process



Suppliers evaluated and determined to be qualified are included in the List of Approved Suppliers, and the Company will assess whether to execute a Procurement Agreement, Quality Agreement, Non-Disclosure Agreement, and Supplier Code of Conduct and Commitment Statement. These measures ensure that suppliers do not use hazardous substances, comply with international labor standards, and provide a safe and healthy working environment.

In 2024, EIKEI Group's Taiwan branch had one new supplier, while its Thailand subsidiary had three new suppliers. The Group currently applies environmental and social criteria when screening new suppliers. Among them, all new suppliers of the Thailand subsidiary have signed the Supplier Code of Conduct and Commitment Letter, resulting in a signing rate of 75% for newly added suppliers.



■ Commitments under the Supplier Code of Conduct and Commitment Letter

<h3>Corporate Governance</h3> <ul style="list-style-type: none"> Corporate Governance Legal Compliance 	<h3>Social Responsibility</h3> <ul style="list-style-type: none"> Labor Rights Human Right
<h3>Environmental Sustainability</h3> <ul style="list-style-type: none"> Resource Management Pollution Control Climate Change 	<h3>Anti-Bribery</h3> <ul style="list-style-type: none"> Zero Tolerance Policy Education and Training Whistleblowing System Reporting and Remediation

■ Supplier Evaluation

Every year, EIKEI Group conducts monthly evaluations of its key suppliers in accordance with the Supplier Evaluation Procedure to improve supplier quality and efficiency while reducing overall procurement costs.

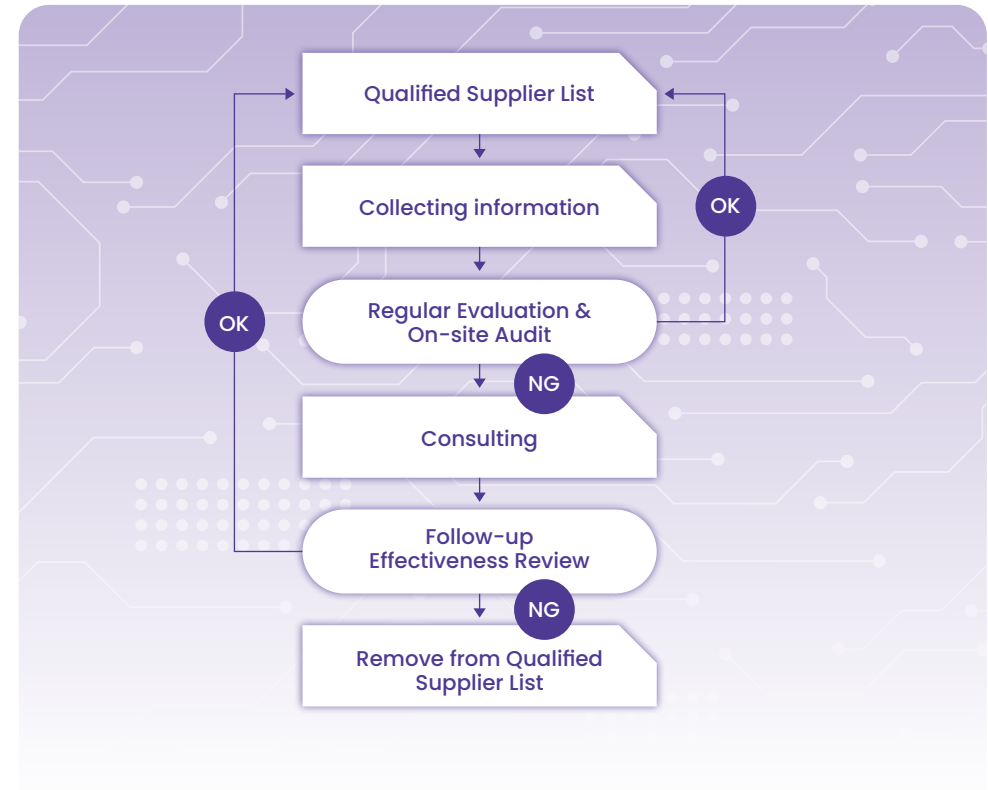
Note: Key suppliers are qualified suppliers whose product/order value ranks among the top ten.

The evaluation criteria include supplier quality (40%), delivery (20%), price (20%), and service (20%), with results recorded in the Supplier Evaluation Form. Based on the evaluation results, suppliers are classified into four grades, from A to D. Suppliers rated C or D will undergo on-site audits and guidance. If a supplier's score remains at grade D two months after guidance, it will be removed from the List of Qualified Suppliers.

Grade	Score	Explanation
A	Above 90	Excellent supplier, eligible for increased purchase volume.
B	75 ~ 90	Qualified supplier, eligible for normal purchasing.
C	60 ~ 75	Still a qualified supplier but requires guidance, with reduced purchase volume.
D	Below 60	Unqualified supplier, required to cease both new and existing transactions.

Note: If the Quality score is below 25 points, the supplier is still considered grade D and unqualified.

■ Supplier Evaluation Process



In 2024, EIKEI Group had a total of 64 suppliers, including 37 for the Taiwan branch and 27 for the Thailand subsidiary. During the year, 10 key suppliers were evaluated, resulting in 4 suppliers rated as grade A, 3 as grade B, and 3 as grade C. No suppliers were rated as grade D, and no suppliers were terminated following the audit. Follow-up actions will continue to track improvement progress. In 2024, no suppliers ceased cooperation as a result of the evaluation.


■ Annual Supplier Review and Recognition

EIKEI Group conducts annual review meetings for key suppliers each year. The Group visits the suppliers' sites and convenes the people in charge of quality, technology, and sales to review the annual evaluation results. Suppliers are required to have their Vice President or higher-level executives attend the meeting, and after the meeting, they must submit an improvement plan within a specified deadline. EIKEI Group analyzes the annual evaluation results and selects outstanding suppliers for recognition.

4.3.3 Procurement Practices


EIKEI Group promotes local procurement to deepen the localization of raw material production and supply, thereby shortening product lead times, reducing transportation costs, lowering carbon emissions during transportation, and contributing to local economic development. In 2024, EIKEI Taiwan Branch's total procurement amounted to NT\$550.65 million, of which local procurement was approximately NT\$0.02 million, accounting for 0.004% of total procurement, a decrease of 0.096% compared to 2023. EIKEI Thailand Subsidiary's total procurement amounted to NT\$913.35 million, of which local procurement was approximately NT\$131.32 million, accounting for 14.38% of total procurement, an increase of 0.05% compared to 2023. The Company's relatively low proportion of local procurement was mainly due to two factors: First, the cost factors limited the adoption of local suppliers; second, the long-term cooperation with existing suppliers, coupled with the strict factory audit procedures required by both the Company and its customers for supplier changes, increased the difficulty of replacement.

■ Local Procurement Amount



Taiwan Branch

Year	Total Net Procurement from Local Suppliers (NT\$ million)	Total Net Procurement (NT\$ million)	Percentage of Local Procurement (%)
2022	1.05	497.56	0.21%
2023	0.50	465.05	0.10%
2024	0.02	550.65	0.004%



Thailand Subsidiary

Year	Total Net Procurement from Local Suppliers (NT\$ million)	Total Net Procurement (NT\$ million)	Percentage of Local Procurement (%)
2022	129.72	818.21	15.85%
2023	119.86	836.57	14.33%
2024	131.32	913.35	14.38%

Note 1 : For the Taiwan Branch, "local" refers to suppliers located in Taiwan. For the Thailand Subsidiary, "local" refers to suppliers located in Thailand.

Note 2 : Amounts in Thai Baht are converted into New Taiwan Dollars using the average exchange rate.

Chapter 5

Harmonious and Healthy Workplace

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5.1 Employee Human Rights Protection

5.1.1 Promotion of Workplace Human Rights Protection

In addressing workplace human rights issues, EIKEI Group has established the EIKEI Group Human Rights Management Policy, upholding the protections stipulated in human rights conventions, prohibiting any acts that infringe upon or violate human rights, and complying with labor and employment regulations as well as corporate social responsibility codes of practice in its operating locations. The Company does not discriminate on the basis of gender, race, nationality, age, or religion, and strictly prohibits any form of forced labor and the employment of child labor. The EIKEI Group Human Rights Management Policy and the Workplace Diversity or Promotion of Gender Equality Policy and Implementation Status are published on the Company's website.

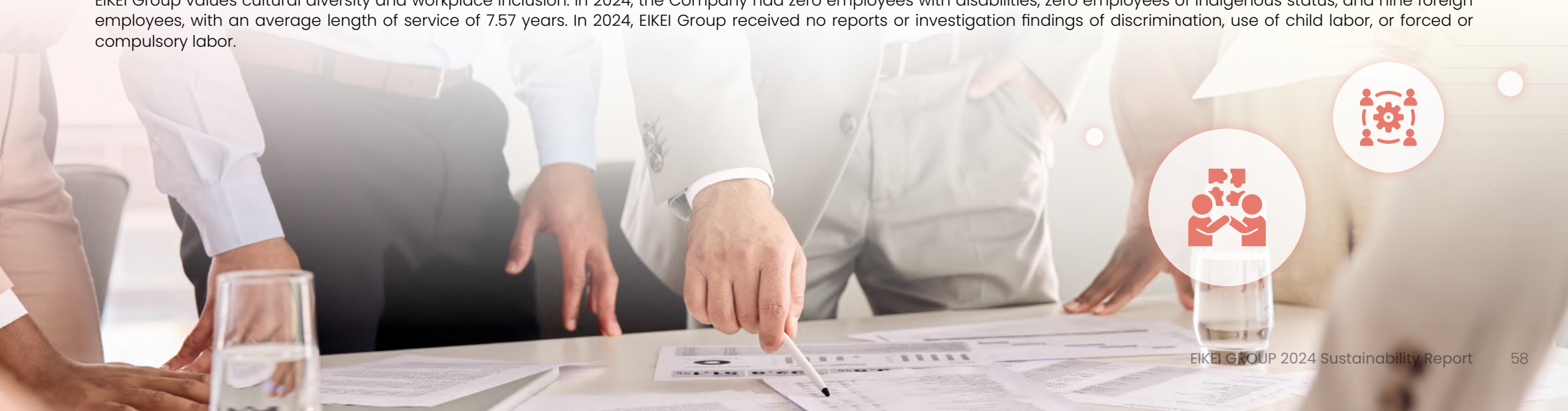
The Company conducts annual reviews through monitoring major social issues, data tracking, and surveys to examine its operations, value chain, new business activities, and other related activities, in order to identify and assess groups at risk and potential human rights risks. Based on identified risks, the Company formulates human rights control plans and continuously monitors and improves the implementation results of such plans. Employees may file complaints through multiple channels such as telephone, email, or labor-management meeting representatives. All related cases are handled exclusively by the Audit Office, with the complainant's identity and complaint details kept strictly confidential to protect employee rights and interests. In 2024, EIKEI Group recorded no incidents of human rights violations, forced labor, or employment of child labor.

To provide a safe and secure working environment, the Company complies with the Act of Gender Equality in Employment (hereinafter referred to as the "Gender Equality Act"). Workplace sexual harassment cases are handled in accordance with the Gender Equality Act, and pursuant to the Regulations for Prevention of Sexual Harassment in the Workplace, the Company has established a dedicated complaint hotline and email address, with cases handled by the Human Resources and Administration Department under the General Management Office. In 2024, no workplace sexual harassment complaints were received.











5.1.2 Workforce Structure and Diverse Workplace

In 2024, EIKEI Group had a total of 67 employees, of which regular (indefinite-term contract) employees accounted for approximately 98.51%. Non-employee workers currently consist of only one cleaning staff member at the Taiwan branch. By gender, male employees accounted for approximately 47.75% and female employees for approximately 52.25%. By age distribution, the largest proportion was employees aged over 30 and up to 50, accounting for approximately 62.69% of the total workforce, followed by employees aged 30 or below, accounting for 25.37%. In terms of employee grade distribution, there were eight senior executives, representing 11.94% of the total workforce.

EIKEI Group values cultural diversity and workplace inclusion. In 2024, the Company had zero employees with disabilities, zero employees of indigenous status, and nine foreign employees, with an average length of service of 7.57 years. In 2024, EIKEI Group received no reports or investigation findings of discrimination, use of child labor, or forced or compulsory labor.



Employee Composition Structure

Region	Gender	Category		2022	2023	2024
 Taiwan Branch	 Male	Fixed term contract	Full-time	-	-	-
			Part-time	1	1	1
		Non-fixed term contract	Full-time	10	11	11
	Part-time		-	-	-	
	Subtotal			11	12	12
	 Thailand Subsidiary	 Male	Fixed term contract	Full-time	-	-
Part-time				-	-	-
Non-fixed term contract			Full-time	19	21	20
		Part-time	-	-	-	
Subtotal			19	21	20	
 Total		 Female	Fixed term contract	Full-time	-	-
	Part-time			-	-	-
	Non-fixed term contract		Full-time	27	29	30
		Part-time	-	-	-	
	Subtotal			27	29	30
	 Total	 Male	Fixed term contract	Full-time	-	-
Part-time				1	1	1
Non-fixed term contract			Full-time	29	32	31
		Part-time	-	-	-	
Subtotal			30	33	32	
 Total		 Female	Fixed term contract	Full-time	-	-
	Part-time			-	-	-
	Non-fixed term contract		Full-time	33	34	35
		Part-time	-	-	-	
	Subtotal			33	34	35
	Total number of employees				63	67

Note 1: The number of employees is reported as of December 31, the end date of the reporting period.

Note 2: Fixed-term/Non-fixed term contracts: Please refer to the definition in Article 9 of the Labor Standards Act.

Note 3: Full-time/Part-time: Part-time employees (i.e., workers with reduced working hours) are defined by the Ministry of Labor as employees whose working hours are significantly shorter than those of full-time employees within the organization, with the reduced hours mutually agreed upon by both the employer and the employee.

■ Diverse Workforce Composition

Region	Employee Category	Under 30 years old		30 ~ 50 years old		Over 50 years old		Total
		Male	Female	Male	Female	Male	Female	
Taiwan Branch	Senior executives	-	-	2	-	2	-	4
	Middle managers	-	-	-	-	-	-	-
	Junior managers	-	-	1	1	-	-	2
	General employees	3	1	3	2	1	1	11
	Total	3	1	6	3	3	1	17
Thailand Subsidiary	Senior executives	-	-	1	-	3	-	4
	Middle managers	-	-	-	-	-	-	-
	Junior managers	-	-	-	4	-	-	4
	General employees	3	10	13	15	-	1	42
	Total	3	10	14	19	3	1	50
Total	Senior executives	-	-	3	-	5	-	8
	Middle managers	-	-	-	-	-	-	-
	Junior managers	-	-	1	5	-	-	6
	General employees	6	11	16	17	1	2	53
	Total	6	11	20	22	6	2	67
Percentage of Total Employees (by Gender)		8.95%	16.42%	29.85%	32.84%	8.95%	2.99%	
Percentage of Total Employees (by Age)		25.37%		62.69%		11.94%		

Note 1: Senior executives: managerial officers

Note 2: Middle managers: none

Note 3: Junior managers: departmental supervisors

5.1.3 Smooth Communication Channels

EIKEI Group has not yet established a labor-management meeting, but to form a workplace culture of timely and transparent communication, we plan to implement it starting in 2025. To facilitate two-way communication between labor and management, EIKEI Group has set up multiple channels such as a “Complaint Mailbox”, “Employee Satisfaction Survey”, and “Complaint Hotline” to promptly collect and respond to various suggestions.

Any adjustments to labor conditions must be approved by the labor-management meeting, and all operational activities comply with local laws and regulations. According to the Company’s notice period policy under the Labor Standards Act, minimum period of advance notice based on years of service is as follows: Where a worker has worked continuously for more than three months but less than one year, the notice shall be given ten days in advance. Where a worker has worked continuously for more than one year but less than three years, the notice shall be given twenty days in advance. Where a worker has worked continuously for more than three years, the notice shall be given thirty days in advance. If the employer terminates employment without providing advance notice within the required period, the employer shall pay the worker wages for the advance notice period.

5.2 Talent Attraction and Retention

Material Topics : Talent Attraction and Retention

Item	Content
Policies, Commitments, and Significance	EIKEI Group has established a comprehensive job grade and compensation system, offering employees' salaries above the industry average to maintain external competitiveness. At the same time, by defining clear job levels and grades, we set an appropriate salary structure to ensure internal fairness. We also provide comprehensive welfare measures to help employees maintain physical and mental well-being, enabling them to actively engage in their work, perform at their best, enhance job satisfaction, and reduce the intangible costs associated with high turnover rates.
Responsible Unit	HR Department
Short-, Medium-, and Long-Term Goals	<p>Short-term goal : Conduct employee satisfaction surveys</p> <p>Medium-term goal : Increase employee on-the-job training</p> <p>Long-term goal : Expand employee benefit programs</p>
Action Plan	<ol style="list-style-type: none"> 1. Conduct annual salary review and adjustment based on the results of industry and market salary adjustment surveys, the Company's operational status, and individual performance. 2. Link the salary management system to performance management results, and determine various bonus items according to operational performance and individual performance.
2024 Performance	In 2024, employee welfare expenditures amounted to NT\$460,000.
Grievance Mechanism	Grievance hotline : +886-2-2791-8859 Grievance email : safereport@ei-kei.com ; Conduct_report01@ei-kei.com



5.2.1 New Hire and Resignation Status

In 2024, EIKEI Group recruited a total of 6 new employees, with a new hire rate of approximately 8.96%, and had 6 employees resign, with a turnover rate of approximately 8.96%. Analysis and investigation of the reasons for resignation indicate that they were mainly due to differences between the nature of work and expectations, family factors, health reasons, and personal career development plans. Therefore, in the future, the Company will strengthen the explanation of job content during interviews to ensure that job seekers' understanding is consistent with the actual situation. In addition, the Company will provide relevant assistance such as unpaid leave and further education subsidies to give employees comprehensive support, thereby improving the retention rate of outstanding talent.

■ New Employee Statistics

Region	Gender	Age	2022		2023		2024	
			Number of new employees	New hire rate (%)	Number of new employees	New hire rate (%)	Number of new employees	New hire rate (%)
Taiwan Branch	Female	Under 30 years old	1	5.88%	0	0.00%	0	0.00%
		31 ~ 50 years old	0	0.00%	0	0.00%	0	0.00%
		Over 51 years old	0	0.00%	0	0.00%	0	0.00%
	Male	Under 30 years old	0	0.00%	1	5.88%	1	1.49%
		31~ 50 years old	0	0.00%	0	0.00%	0	0.00%
		Over 51 years old	0	0.00%	0	0.00%	0	0.00%
Thailand Subsidiary	Female	Under 30 years old	4	8.70%	1	2.00%	4	5.97%
		31 ~ 50 years old	3	6.52%	3	6.00%	0	0.00%
		Over 51 years old	0	0.00%	0	0.00%	0	0.00%
	Male	Under 30 years old	0	0.00%	1	2.00%	1	1.49%
		31~ 50 years old	1	2.17%	2	4.00%	0	0.00%
		Over 51 years old	1	2.17%	0	0.00%	0	0.00%
Total	Female	Under 30 years old	5	7.94%	1	1.49%	4	5.97%
		31 ~ 50 years old	3	4.76%	3	4.48%	0	0.00%
		Over 51 years old	0	0.00%	0	0.00%	0	0.00%
	Male	Under 30 years old	0	0.00%	2	2.99%	2	2.99%
		31~ 50 years old	1	1.59%	2	2.99%	0	0.00%
		Over 51 years old	1	1.59%	0	0.00%	0	0.00%
Subtotal			10	15.87%	8	11.94%	6	8.96%

Note: New hire rate = (Number of new employees in the year for each category) / (Total number of employees at year end) × 100%

■ Resignation Statistics

Region	Gender	Age	2022		2023		2024	
			Number of resigned employees	Turnover Rate (%)	Number of resigned employees	Turnover Rate (%)	Number of resigned employees	Turnover Rate (%)
Taiwan Branch	Female	Under 30 years old	1	5.88%	0	0.00%	0	0.00%
		31 ~ 50 years old	0	0.00%	1	5.88%	0	0.00%
		Over 51 years old	0	0.00%	0	0.00%	0	0.00%
	Male	Under 30 years old	1	5.88%	0	0.00%	0	0.00%
		31 ~ 50 years old	1	5.88%	0	0.00%	1	1.49%
		Over 51 years old	1	5.88%	0	0.00%	0	0.00%
Thailand Subsidiary	Female	Under 30 years old	3	6.52%	1	2.00%	0	0.00%
		31 ~ 50 years old	3	6.52%	1	2.00%	3	4.48%
		Over 51 years old	0	0.00%	0	0.00%	0	0.00%
	Male	Under 30 years old	0	0.00%	0	0.00%	2	2.99%
		31 ~ 50 years old	2	4.35%	0	0.00%	0	0.00%
		Over 51 years old	0	0.00%	1	2.00%	0	0.00%
Total	Female	Under 30 years old	4	6.35%	1	1.49%	0	0.00%
		31 ~ 50 years old	3	4.76%	2	2.99%	3	4.48%
		Over 51 years old	0	0.00%	0	0.00%	0	0.00%
	Male	Under 30 years old	1	1.59%	0	0.00%	2	2.99%
		31 ~ 50 years old	3	4.76%	0	0.00%	1	1.49%
		Over 51 years old	1	1.59%	1	1.49%	0	0.00%
Subtotal			12	19.05%	4	5.97%	6	8.96%

Note: Turnover rate = [(Number of resigned employees in the year for each category) / (Total number of employees at year-end)] × 100%

5.2.2 Comprehensive Remuneration System

EIKEI Group is committed to providing a transparent and fair remuneration system. Remuneration levels are determined based on employees' academic and professional background, technical expertise, years of experience, and individual performance. All employees receive equal remuneration regardless of gender, age, ethnicity, nationality, religion, political affiliation, or sexual orientation. In 2024, the overall female-to-male remuneration ratio varied due to differences in job categories inherent to the nature of the industry.

Note: As EIKEI Group is an offshore-incorporated company listed in Taiwan (KY company), and in accordance with the Taiwan Stock Exchange disclosure requirements, it is not subject to the disclosure of "remuneration information of full-time employees not in managerial positions." Therefore, no such information was disclosed.

5.2.3 Diverse Employee Benefits

EIKEI Group provides employees with reasonable rights and benefits, strictly complying with the legal regulations of each operational location to ensure employees receive their entitled basic rights, including insurance, retirement pension, and leave entitlements. In addition, the Group offers diverse benefit policies exceeding legal requirements to foster cohesion among colleagues and build harmonious labor relations.

■ EIKEI Group Employee Benefits

Item	Content
Allowances	<ul style="list-style-type: none"> Bonus benefits (year-end bonus, performance bonus, festival gift, perfect attendance bonus) Accommodation subsidy Children's education subsidy Travel allowance Pension contributions Provision of employee uniforms
Insurance and Health	<ul style="list-style-type: none"> Employee insurance (labor insurance, health insurance, business travel accident insurance for colleagues on official business trips) Employee health check-up
Recreational Subsidies	<ul style="list-style-type: none"> Complimentary premium ground coffee Occasional employee gatherings Year-end party lucky draw

■ Female-to-Male Remuneration Ratio

Employee Category	2022	2023	2024
	Female Remuneration : Male Remuneration	Female Remuneration : Male Remuneration	Female Remuneration : Male Remuneration
Senior executives	0 : 1	0 : 1	0 : 1
Middle managers	-	-	-
Junior managers	1 : 1.94	1 : 1.13	1 : 1.30
General employees	1 : 1.51	1 : 1.41	1 : 1.50

Note 1: Senior executives: managerial officers

Note 2: Middle managers: none

Note 3: Junior managers: departmental supervisors

Note 4: Remuneration includes: Base salary + shift allowance + overtime pay + meal allowance + unused leave bonus + quarterly bonus + festival bonus + year-end bonus + profit-sharing bonus + directors' remuneration

5.2.4 Parental Leave

To encourage and support employees in raising the next generation with peace of mind, EIKEI Group grants employees the right to apply for unpaid parental leave in accordance with legal requirements, assisting them in following the Act of Gender Equality in Employment and the Regulations for Implementing Unpaid Parental Leave for Raising Children. From 2023 to 2024, no employees at EIKEI Group applied for unpaid parental leave.



5.3 Talent Training and Development

5.3.1 Talent Development Management

EIKEI Group designs tailored training programs for employees at different levels and in various positions to enhance professional competencies, improve management skills, achieve the Company's operational goals, and strengthen corporate competitiveness. In 2024, EIKEI Group adopted diverse training approaches, including departmental on-the-job training, project-based training, and job rotation, to enable employees to stay current and continuously acquire new knowledge. In 2024, a total of 14 employees participated in training, with an average of 2.42 training hours per person. Because EIKEI Group was officially listed in 2024 and the need to comply with related regulatory requirements, the average training hours per employee increased significantly.

■ Average Training Hours in the Past Three Years

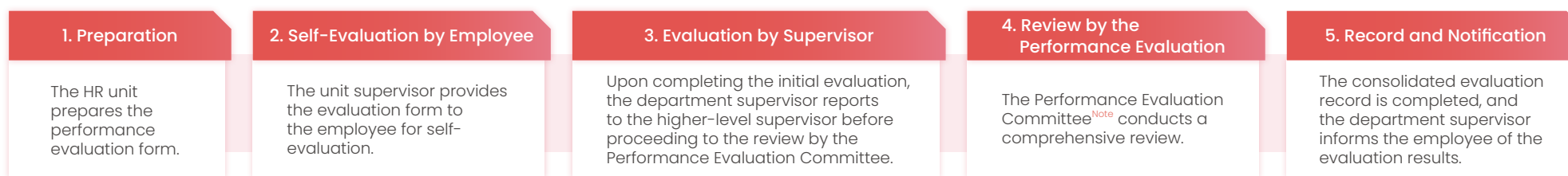
Gender	Employee Category	2022			2023			2024		
		Number of employees	Total training hours	Average training hours	Number of employees	Total training hours	Average training hours	Number of employees	Total training hours	Average training hours
Male	Senior executives	8	-	0	8	-	-	8	19	2.38
	Middle managers	-	-	-	-	-	-	-	-	-
	Junior managers	2	-	0	1	-	-	1	43	43
	General employees	19	-	0	23	-	-	23	56	2.43
Female	Senior executives	-	-	-	-	-	-	-	-	-
	Middle managers	-	-	-	-	-	-	-	-	-
	Junior managers	4	-	0	5	-	-	5	63	12.6
	General employees	29	20	0.69	30	-	-	30	38	1.27
Total		62	20	0.32	67	-	-	67	219	3.27

5.3.2 Performance Evaluation Mechanism

EIKEI Group conducts annual performance evaluations in accordance with the Regulations for EIKEI Group Performance Evaluation. The evaluation focuses on work performance, work quality, cooperation, sense of responsibility, adaptability, and the setting of future work objectives. The results of the performance evaluations serve as the basis for salary adjustments, promotions, and career development planning. Each year, the Company reviews promotion decisions with reference to the previous year's evaluation results, ensuring transparency, fairness, and a well-structured promotion process.

The evaluation process begins with a self-assessment by the employee, followed by an initial review by the department supervisor, and concludes with a final review by the evaluation committee to produce the overall performance rating. In 2024, 100% of EIKEI Group's regular employees completed the annual performance evaluation. Exceptions included probationary employees, temporary staff, employees with less than six months of service, and employees who were on leave without pay and had not resumed work for at least three months during the year.

■ Performance Evaluation Process of EIKEI Group



Note: The Committee consists of the department supervisor, other department managers, the Director, the Vice President, and the President.

■ Performance Evaluation Items of EIKEI Group

Evaluation Item	Detailed Description
Work Performance	Focuses on assessing whether employees can demonstrate abilities that meet or exceed expectations during operations. This reflects how employees achieve or surpass established standards or targets across various tasks, and their ability to swiftly adjust strategies when facing challenges to maintain or improve performance.
Work Quality	Evaluates the accuracy and reliability demonstrated by employees in their work. This assesses whether individuals consistently deliver high-quality results in their daily responsibilities and maintain rigor throughout complex processes, ensuring that deliverables always meet or exceed expected standards.
Cooperation	Assesses the ability of employees to interact and collaborate within a team environment. This includes their willingness to actively participate in group activities and support colleagues, as well as their demonstration of a positive attitude toward teamwork in daily operations.
Sense of Responsibility	Refers to how employees demonstrate accountability and professional ethics in various tasks. This highlights the willingness of employees to prioritize work requirements, ensure that each stage of work is monitored, and enable tasks to be completed smoothly and efficiently.
Adaptability	Reflects the agility and creativity of employees in problem-solving within dynamic environments. This criterion focuses on whether employees can quickly analyze situations and independently or effectively use available resources to resolve problems, ensuring that workflows remain uninterrupted.

5.4 Occupational Safety and Health

To improve the work environment and optimize corporate operations, EIKEI Group actively implements management systems such as ISO 14001 and ISO 9001, and, with reference to international standards and technological developments, proposes various improvement plans. In addition to providing a safe and healthy work environment in compliance with legal requirements, the Company regularly conducts training on occupational safety, health, and fire protection, and adopts necessary preventive measures to avoid occupational accidents and reduce potential hazards in the workplace.

■ Emergency Response to Accidents

To ensure the safety of all workers, when there is an imminent danger in the workplace, the person in charge must immediately halt operations and instruct workers to evacuate to a safe location. If workers identify hazardous conditions in the workplace, they may suspend work on their own initiative, retreat to a safe location, and report to their supervisor to enable appropriate response measures, without being subject to disciplinary action.

In the event of an occupational accident involving an EIKEI Group employee, on-site personnel must immediately report to the department head and take emergency response measures. The department head shall then convene a task force comprising relevant units to investigate the cause of the accident, identify contributing factors, and propose corrective and preventive measures. The responsible unit will monitor and track the implementation to prevent recurrence of similar incidents.

■ Education and Training on Occupational Safety and Health

To ensure all employees are aware of occupational safety and health regulations and familiar with the Company's safety and health management mechanisms, EIKEI Group provides training based on job requirements. In 2024, the Taiwan branch recorded a total of 13 participants and 26 training hours in occupational safety and health training programs.

■ Occupational Health Services and Promotion

To foster a healthy and safe workplace, EIKEI Group provides health check-up services to ensure the physical, mental, and emotional well-being of employees, thereby enhancing employee engagement and loyalty, and continuously creating a competitive advantage for the Company. Currently, health check-up services are available only at the Thailand subsidiary. The Taiwan branch will begin offering health check-up services in 2025.

Item	Description	Performance
Employee health check-up	EIKEI Group values the physical and mental well-being of its employees and provides health check-ups at a frequency exceeding statutory requirements. Comprehensive examination items are offered to help employees understand their health conditions, enabling them to practice self-care or seek timely medical treatment.	In 2024, a total of 50 employees completed health check-ups, representing approximately 75.56% of the total workforce.

■ Occupational Injuries and Occupational Diseases

Over the past three years, EIKEI Group has not experienced any major occupational accidents. The recordable occupational injuries that have occurred were mainly caused by cuts, contusions, and traffic accidents. In response to these identified risks, EIKEI Group has implemented corresponding management measures, including proper sorting and disposal of waste that could cause cuts, as well as safety reminders and awareness campaigns for employees. Looking ahead, EIKEI Group will continue to enhance its occupational injury and disease prevention measures, conduct regular reviews, and implement dynamic improvements, steadily advancing toward the goal of zero occupational accidents.

5.5 Community Engagement and Social Responsibility

At EIKEI Group, we recognize that corporate success is defined not only by financial performance, but also by the contributions we make to society and the responsibilities we uphold. We firmly believe that businesses should actively participate in and give back to the community, fostering harmony and progress across society as a whole. Guided by this belief, we continuously invest in a diverse range of social welfare initiatives, covering areas such as education, environmental protection, and community development. Our aim is to improve quality of life and promote sustainable social development.

We believe that true sustainability can only be achieved through the collective efforts of all sectors of society. Looking ahead, EIKEI Group will remain committed to the principles of social responsibility, continually expanding and advancing our community initiatives to contribute to a more harmonious, healthy, and sustainable society. Each EIKEI Group subsidiary has continuously engaged in local community feedback and corporate social responsibility activities over the years.

2022 Taiwan Branch

Sponsored a fundraising event and dinner for new-generation Taiwanese golfers, donating 30,000 NTD. The aim was to contribute to the promotion of sports in Taiwan.



2021 Taiwan Branch

Donated 200,000 NTD to the Taoyuan Kangxin Rehabilitation Home for the elderly, hoping to provide some support to those who quietly contribute to Taiwan's disadvantaged groups and social work.



2018 Taiwan Branch

All employees visited the Yilan City Family Support Foundation to learn about the foundation's operations. On the same day, they donated 200,000 NTD to assist local family support work in Yilan.



2017/2018 Thailand Subsidiary

Our colleagues visited a rural elementary school, GEOU SADARAIYEE SCHOOL, in northern Thailand and donated over 750,000 Thai Baht to support the repair of school facilities and construction of classrooms.



Appendix I – GRI Standards Content Index



Statement of Use

GRI 1 Standard Used

GRI Sector Standard Used

EIKEI Group has prepared this Sustainability Report in accordance with the GRI Standards. The data and information disclosed cover the period from January 1, 2024 to December 31, 2024.

GRI 1: Foundation 2021

None

GRI Standard	Disclosure	Page No.	Corresponding Section/ Supplementary Notes
GRI 2: General Disclosures (2021)			
GRI 2 General Disclosures (2021)	2-1 Organizational details	07	1.1.1 Company Profile
	2-2 Entities included in the organization's sustainability reporting	05	About This Report
	2-3 Reporting period, frequency, and contact point	05	About This Report
	2-4 Restatements of information	-	First report issued
	2-5 External assurance	05	About This Report
	2-6 Activities, value chain, and other business relationships	07 53	1.1.1 Company Profile 4.3.1 Supply Chain Management
	2-7 Employee	58	5.1.2 Workforce Structure and Diverse Workplace
	2-8 Workers who are not employees	58	5.1.2 Workforce Structure and Diverse Workplace
	2-9 Governance structure and composition	14	2.1.1 Organizational Structure and Composition of the Board
	2-10 Nomination and selection of the highest governance body	16	2.1.2 Nomination and Selection of Board Members
	2-11 Chair of the highest governance body	16	2.1.2 Nomination and Selection of Board Members
	2-12 Role of the highest governance body in overseeing the management of impacts	20	2.1.6 Sustainability Governance
	2-13 Delegation of responsibility for managing impacts	09 20	1.2 Corporate Sustainability Governance Structure 2.1.6 Sustainability Governance



GRI Standard	Disclosure	Page No.	Corresponding Section/ Supplementary Notes
GRI 2 General Disclosures (2021)	2-14 Role of the highest governance body in sustainability reporting	09 20	1.3 Material Topic Identification and Analysis 2.1.6 Sustainability Governance
	2-15 Conflicts of interest	16	2.1.2 Nomination and Selection of Board Members
	2-16 Communication of critical concerns	09 20	1.3 Material Topic Identification and Analysis 2.1.6 Sustainability Governance
	2-17 Collective knowledge of the highest governance body	14	2.1.1 Organizational Structure and Composition of the Board
	2-18 Evaluation of the performance of the highest governance body	18	2.1.4 Performance Evaluation
	2-19 Remuneration policy	19	2.1.5 Remuneration Policy
	2-20 Process to determine remuneration	19	2.1.5 Remuneration Policy
	2-21 Annual total compensation ratio	-	Highest annual total compensation is confidential
	2-22 Statement on sustainable development strategy	03	Message from the Management Team
	2-23 Policy commitments	21	2.2.1 Anti-Corruption Communication and Training
	2-24 Embedding policy commitments	21	2.2.1 Anti-Corruption Communication and Training
	2-25 Processes to remediate negative impacts	-	Mechanisms for seeking advice and raising concerns
	2-26 Mechanisms for seeking advice and raising concerns	23	2.2.3 Whistleblower System
	2-27 Compliance with laws and regulations	26	2.4 Regulatory Compliance
	2-28 Membership associations	08	1.1.3 Participation in Industry Associations
	2-29 Approach to stakeholder engagement	12	1.4 Stakeholder Engagement and Communication
2-30 Collective bargaining agreements	-	No labor union; collective bargaining agreements not applicable	



GRI Standard	Disclosure	Page No.	Corresponding Section/ Supplementary Notes
Material Topics			
GRI 3 Material Topics: (2021)	3-1 Process to determine material topics	09	1.3 Material Topic Identification and Analysis
	3-2 List of material topics	09	1.3 Material Topic Identification and Analysis
Regulatory Compliance			
	3-3 Management of material topics	26	2.4 Regulatory Compliance
Climate Change Response			
	3-3 Management of material topics	29	3.2 Climate Change Response
GRI 201 (2016): Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	33	3.2.3 Climate Change Response Strategy
Talent Attraction and Retention			
	3 3 Management of material topics	61	5.2 Talent Attraction and Retention
GRI 201 (2016): Economic Performance	201-3 Defined benefit plan obligations and other retirement plans	63	5.2.3 Diverse Employee Benefits
GRI 405 (2016): Diversity and Equal Opportunity	405-2 Ratio of basic salary and remuneration of women to men	63	5.2.2 Comprehensive Remuneration System
GRI 401 (2016): Employment	401-1 New employee hires and employee turnover	62	5.2.1 New Hire and Resignation Status
	401-2 Benefits provided to full-time employees (excluding temporary or part-time employees)	63	5.2.3 Diverse Employee Benefits
	401-3 Parental leave	63	5.2.4 Parental Leave
Product Quality & Customer Service			
	3-3 Management of material topics	45	4.1 Customer Services/Product Quality and Safety
GRI 416 (2016): Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	47	4.1.1 Product Quality Management
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	47	4.1.1 Product Quality Management



GRI Standard	Disclosure	Page No.	Corresponding Section/ Supplementary Notes
Other Topics			
GRI 200: Economy			
GRI 201 (2016): Economic Performance	201-1 Direct economic value generated and distributed	08	1.1.2 Operating and Financial Performance
GRI 204 (2016): Procurement Practices	204-1 Proportion of spending on local suppliers	56	4.3.3 Procurement Practices
GRI 205 (2016): Anti-Corruption	205-2 Communication and training about anti-corruption policies and procedures	21	2.2.1 Anti-Corruption Communication and Training
GRI 300: Environment			
GRI 302 (2016): Energy	302-1 Energy consumption within the organization	36	3.3.2 Overview of Energy Use
	302-3 Energy intensity	36	3.3.2 Overview of Energy Use
GRI 303 (2018): Water and Effluents	303-1 Interactions with water as a shared resource	43	3.5.1 Water Resource Risk Assessment
	303-3 Water withdrawal	43	3.5.2 Water Withdrawal, Consumption, and Discharge
	303-4 Water discharge	43	3.5.2 Water Withdrawal, Consumption, and Discharge
	303-5 Water consumption	43	3.5.2 Water Withdrawal, Consumption, and Discharge
GRI 305 (2016): Emissions	305-1 Direct (Scope 1) GHG emissions	37	3.3.3 Greenhouse Gas Management
	305-2 Energy indirect (Scope 2) GHG emissions	37	3.3.3 Greenhouse Gas Management
	305-4 GHG emissions intensity	37	3.3.3 Greenhouse Gas Management
GRI 306 (2020): Waste	306-3 Waste generated	41	3.4.2 Waste Generation
	306-4 Waste diverted from disposal	41	3.4.2 Waste Generation
	306-5 Waste directed to disposal	41	3.4.2 Waste Generation

GRI Standard	Disclosure	Page No.	Corresponding Section/ Supplementary Notes
GRI 400: Society			
GRI 402 (2016): Labor/ Management Relations	402-1 Minimum notice periods regarding operational changes	60	5.1.3 Smooth Communication Channels
GRI 403 (2018): Occupational Safety and Health	403-3 Occupational health services	66	5.4 Occupational Safety and Health
	403-5 Worker training on occupational health and safety	66	5.4 Occupational Safety and Health
	403-6 Promotion of worker health	66	5.4 Occupational Safety and Health
	403-9 Work-related injuries	66	5.4 Occupational Safety and Health
	403-10 Work-related ill health	66	5.4 Occupational Safety and Health
GRI 404 (2016): Training and Education	404-1 Average hours of training per year per employee	64	5.3.1 Talent Development Management
	404-3 Percentage of employees receiving regular performance and career development reviews	65	5.3.2 Performance Evaluation Mechanism
GRI 405 (2016): Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	58	5.1.2 Workforce Structure and Diverse Workplace
GRI 406 (2016): Non- discrimination	406-1 Incidents of discrimination and corrective actions taken	58	5.1.1 Promotion of Workplace Human Rights Protection
GRI 418 (2016): Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	52	4.2.3 Information Security Incident Reporting and Response Process

Appendix II – TPEX Climate-Related Information Index

In accordance with Article 4-1 of the “Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies” – Table 2: Climate-Related Information of TWSE/TPEX Listed Company.

Item	Disclosure Content	Corresponding Section	Page No.
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	3.2 Climate Change Response	29
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	3.2 Climate Change Response	29
3	Describe the financial impact of extreme weather events and transformative actions.	3.2 Climate Change Response	29
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.2 Climate Change Response	29
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	In progress	-
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	In progress	-
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	In progress	-
8	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	In progress	-
9	Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan.	3.3.3 Greenhouse Gas Management	37

Appendix III – Limited Assurance Report by the Auditor



會計師有限確信報告

實會綜字第 25003955 號

榮惠集團(開曼)股份有限公司 公鑒：

本會計師受榮惠集團(開曼)股份有限公司(以下簡稱「貴公司」)之委任，對 貴公司選定民國 113 年度永續報告書所報導之關鍵績效指標(以下簡稱「所選定之關鍵績效指標」)執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司民國 113 年度永續報告書第 75 頁之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書第 5 頁之「報告書邊界與資料範圍」段落述明。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有專因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之敘說與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

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本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與選備職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序(包括對內部控制之瞭解)及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢及檢查等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。



此報告不對民國 113 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信，另外，民國 113 年度永續報告書中屬民國 112 年 12 月 31 日及更早期間之資訊未經本會計師確信。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資誠聯合會計師事務所

會計師 陳啓東

中華民國 114 年 8 月 27 日

**榮惠集團(開曼)股份有限公司
2024 永續報告書確信項目彙總表**

編號	項目	標的資訊	頁碼	適用基準
1	總取水量 (百萬公升)	2024 年榮惠集團總取水量為 0.87 百萬公升。	p.43	2024 年榮惠集團取水量係依各據點之水費帳單統計，其中榮惠集團總部辦公室為租用，故取水量按使用面積推算。
2	總取水量 (百萬公升)	2023 年榮惠集團總取水量為 1.21 百萬公升。	p.43	2023 年榮惠集團取水量係依各據點之水費帳單統計，其中榮惠集團總部辦公室為租用，故取水量按使用面積推算。
3	員工教育訓練平均時數	2024 年榮惠集團員工教育訓練平均時數為 3.27 小時。	p.64	依 2024 年度教育訓練時數統計數據除以年底在職員工人數。
4	在地採購金額比率	2024 年榮惠台灣分公司及泰國商品之在地採購比率分別為 0.004% 及 14.38%	p.56	2024 年度公司之當地供應商原物料採購金額除以總採購金額。



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