



EIKEI GROUP

2025 | Sustainability Report



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CHAPTER

1

Basic Information

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1.1 About This Report

Reporting Period GRI 2-3 a-c.

This sustainability report (hereinafter referred to as "this Report") is issued by EIKEI GROUP (CAYMAN) Co., Ltd. (hereinafter referred to as "EIKEI GROUP (CAYMAN)", "the Company" or "we"), and discloses the Company's performance, management policies and goals in five major aspects, namely governance, products, supply chain, environment and society, for 2025 (2025/01/01 to 2025/12/31). The Company publishes a sustainability report regularly once a year and posts it on the [Company's website](#).

- Time of issuance of the previous report : August 2025
- Time of issuance of this report : August 2026
- Expected time of issuance of the next report : August 2027

The reporting period of this report is consistent with that of the Consolidated Financial Statements. To ensure the completeness and comparability of the report, some sections may cover information before January 1, 2025 and after December 31, 2025, which will be explained in the notes to those sections.

Reporting Standards

This report has been prepared in accordance with the GRI Standards issued by the Global Sustainability Standards Board (GSSB), as well as frameworks such as the TC-ES / Electronic Manufacturing Services and Original Design Manufacturing standards issued by the Sustainability Accounting Standards Board (SASB).

Reporting Boundary GRI 2-2 all

The scope of information disclosure in this report primarily focuses on the Company's important operating locations, including: EIKEI (Japan) Co., Ltd., EIKEI Electronics (Hong Kong) Co., Ltd. - Philippine Representative Office, EIKEI (Thailand) Co., Ltd., SHENZHEN EIKEI ELECTRONIC CO., LTD. and EIKEI ELECTRONICS (HK) CO., LTD. Taiwan Branches.

Note 1 : The sustainability performance of certain entities in the Consolidated Financial Statements is not included in this report. The main reason is that some subsidiaries and offices only established physical offices in 2025, their scale of operations is still small, relevant operational and management mechanisms are still under development, and the collection of annual environmental and social data has not yet been fully covered.

Therefore, this report mainly covers locations with stable operations and greater influence, in order to reflect the impact of currently identifiable operating activities on the environment and society. In the future, as operations develop and data collection mechanisms are improved, the appropriateness of gradually expanding the scope of disclosure will be evaluated. For all entities in the Consolidated Financial Statements, please refer to <https://www.ei-kei.com/financial-reports>.

If the disclosure scope of each chapter of this report differs from the foregoing, supplementary explanations will be provided in each chapter. The calculation basis for various statistical data in this report is as follows:

Financial Data	The direct economic value distribution statement is based on data from the CPA-audited Consolidated Financial Statements. Unless otherwise specified, all financial data is presented in "NTD".
Environmental Data	Greenhouse gas emissions are based on data inventoried in accordance with ISO 14064-1:2018; water resources and waste statistics are compiled based on data actually available from each operating location, including filings with competent authorities, billing records, data provided by building management units or reasonable estimates; if there are differences in the statistical basis in individual sections, supplementary explanations will be provided in those sections.
Other Data	Aggregated self-calculated data from each operating location.

Restatements of information GRI 2-4 all

No restatements have been made to prior-period information in this report.

Internal Control

The Company has established procedures for the preparation and assurance of sustainability reports, and the Sustainable Development Team is responsible for the overall annual planning and communication integration of the sustainability report. Each year, the Sustainable Development Team is responsible for compiling the information required for the report and drafting the report content. After completion of the annual sustainability report, it is submitted to the Sustainable Development Team for preliminary review, and then finalized upon approval by the head of Corporate governance.

External assurance GRI 2-5 all

After the final draft of this report is approved, management appoints an external independent third-party verification institution to verify the report and confirm that it complies with the requirements of the GRI and SASB standards. This year, we engaged PwC Taiwan to perform a limited assurance engagement in accordance with TWSAE 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (which is established with reference to the International Standard on Assurance Engagements 3000 (ISAE 3000)). For the relevant assurance methods and results, please refer to the Appendix.

Contact Information GRI 2-3 d.

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1.2 Sustainability Strategy and Performance



Message from the Management Team

Integrity has always been the most fundamental and most important core value of EIKEI Group. Since its establishment in 2007, we have upheld the philosophy of integrity in business operations, gradually building a high degree of trust with customers and partners, earning long-term support and recognition from a number of international manufacturers, and receiving LG's annual Best Supplier award. At the same time, by continuously obtaining and maintaining various ISO management system certifications, we continue to strengthen product quality management and environmental protection measures to ensure that operations comply with international standards and responsibility requirements.

We firmly believe that customers' competitiveness is the key to EIKEI's continuous growth. Therefore, we spare no effort to meet customers' needs with a high sense of responsibility and execution, providing complete and flexible services to help customers obtain solutions that truly meet their needs. In order to respond in a timely manner to the diverse challenges of the market and customers, EIKEI continues to introduce digital management tools to enhance operational efficiency and decision-making quality, ensuring that the organization can operate steadily and continue to improve.

We value talent diversity and long-term cultivation, and continue to strengthen the overall resilience and professional capabilities of the organization through Taiwan Cooperative among cross-national teams, internal training, experience inheritance, skill enhancement and the promotion of an innovative culture. We believe that only by building a healthy and growth-oriented team can an enterprise move forward steadily in a rapidly changing environment.

For EIKEI, providing employees with competitive compensation and comprehensive benefits, creating reasonable returns for shareholders, and gradually enhancing the ability to give back to society are not only manifestations of operating results, but also concrete practices of the spirit of integrity. We are committed to implementing core values in every aspect of operations and maintaining a consistent management attitude over the long term.

Looking to the future, EIKEI will continue to deepen sustainable thinking in operational decision-making and daily management, moving toward a direction that gives equal importance to economic growth, environmental protection and social responsibility. We will continue to improve resource use efficiency, strengthen cooperative relationships with suppliers and customers, and work together to promote the sustainable development of the industry chain. Through the joint efforts and continuous improvement of all colleagues, we aspire to create stable and long-term value for the Company, while bringing positive impacts to society and the environment and laying a more solid foundation for future sustainable development.

Chairman, EIKEI Group

劉世謙

Sustainability Performance

EIKEI Group is committed to fulfilling its corporate social responsibility and environmental protection responsibility, actively promoting energy conservation and carbon reduction actions, creating a healthy and comfortable living environment, and promoting sustainable development. In addition to introducing the ISO 14001 environmental management system and ISO 9001 quality management system, the Company also actively responds to the United Nations' 17 Sustainable Development Goals (SDGs), and gradually improves sustainability performance through continuous optimization of management systems and operating processes, so as to achieve the goal of long-term stable operation.

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		- 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		- Taiwan Branches have successively procured a total of 20,000 kWh of green electricity since 2023, and began wheeling 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		- Continue to promote a friendly and inclusive workplace culture and promote gender equality; women account for 61% 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 - In 2025, a total of 46 employee training sessions were conducted, with a cumulative 268 trainee attendances and a total of 698 training hours - Conduct annual on-site evaluations of key suppliers. Procurement strategies are adjusted based on evaluation results to ensure responsible and ethical sourcing practices - To implement the sustainable development strategy, the specific social participation results in 2025 are as follows: 1.Environmental protection : In response to ecological conservation, a total of 41 participant attendances joined beach clean-up activities, clearing approximately 90 kilograms of waste 2.Social donations : NTD 100,000 donated to Come A New Halfway House, NTD 200,000 to the Anue Charity Campaign and THB 10,000 to a local hospital in Thailand, with total annual public welfare investment exceeding NTD 300,000
	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		

1.3 Stakeholder Engagement

Stakeholder Identification GRI 2-29 a-i

Taking into account the Company's industry attributes and operating model, the Sustainable Development and Risk Management Committee and the Risk Management Team referred to the five principles of the AA1000 Stakeholder Engagement Standard (2015) (Stakeholder Engagement Standard, AA1000 SES 2015), namely Dependency, Responsibility, Tension, Influence and Diverse Perspectives, to identify groups or organizations that have an impact on EIKEI Group and are affected by EIKEI Group. A total of five categories of stakeholders directly related to the Company were identified, including shareholders/investors, employees, suppliers, customers and banks/financial institutions.

Stakeholder Communication GRI 2-29 a-ii GRI 2-29 a-iii GRI 2-12-b-i

In order to strengthen the stakeholder communication mechanism, ensure that issues of concern can be effectively fed back into Corporate governance and the sustainable operation decision-making process, and serve as an important basis for the identification of material sustainability issues, sustainability target setting and information disclosure, the Company has specifically established a stakeholder communication mechanism and management procedures to implement the integrity, appropriateness and credibility of sustainability information management.

In order to understand and respond to matters of concern to stakeholders, we provide various communication channels for regular communication and engagement with stakeholders, so that stakeholders can raise opinions at any time, in order to understand the ESG issues of concern to different stakeholders and provide responses or coping strategies for related issues. A summary of stakeholder communication mechanisms and issues of concern in 2025 is as follows:

EIKEI Group Stakeholder Communication Mechanisms and Management Procedures

No.	Communication Procedures	Explanation
1	Stakeholder Identification and Issues of Concern Identification	- The Sustainable Development Team is responsible for overall coordination of stakeholder communication operations. - Stakeholder issues of concern and opinions are collected through methods such as questionnaires, meeting interviews, daily operational interaction, customer feedback, supplier evaluations and internal and external audits. - Stakeholder issues of concern are compiled as a reference basis for materiality analysis and sustainability issue identification.
2	Formulation of Issue Feedback and Response Measures	- Each responsible unit evaluates the impact of the issues for which it is responsible on operations, risks and sustainability targets, and formulates corresponding management measures, improvement actions or response methods. - Each unit shall ensure that relevant response measures are feasible and assess whether they should be incorporated into existing management systems or operating procedures.
3	Integration and Review of Engagement Results	- The responsible units for each issue shall regularly report stakeholder engagement results and the implementation status of response measures to the head of Corporate governance and the Sustainable Development Team. - The Sustainable Development Team integrates feedback on various issues, management measures and risk assessment results, and reviews their linkage with the Company's sustainability strategy, material sustainability issues and annual sustainability targets. - Overall assessment and coordination are conducted for cross-departmental or materially impactful issues.
4	Board of Directors oversight and decision-making	- The Sustainable Development and Risk Management Committee shall regularly submit important stakeholder engagement results and related sustainability issues to the Board of Directors. - If the relevant issues involve material risks, strategic adjustments or matters that cannot be resolved by the responsible units, the Board of Directors shall make the final decision. - The Board of Directors is responsible for reviewing the effectiveness of stakeholder communication and ensuring that the results are appropriately incorporated into the Company's operating strategy, sustainability targets and information disclosure.
5	External Disclosure and Continuous Improvement	- The Company annually discloses stakeholder identification results, major issues of concern, communication methods and the Company's response measures in the sustainability report, the Company's official website and other statutory disclosure platforms. - Stakeholder communication results will serve as a reference for the identification of material sustainability issues, adjustment of sustainability targets and optimization of internal control in the following year. - The Company will continue to review and refine its stakeholder communication mechanisms to enhance the quality of sustainability governance.

EIKEI Group Major Stakeholders and Communication Results

Stakeholder	Relationship Description	Communication Frequency	Major Issues of Concern ^{Note 1}
 Shareholders/ Investors	Shareholders and investors are providers of capital to the Company and important stakeholders in decision-making. They are concerned with Corporate governance, operating performance and long-term development direction, and their opinions have a key impact on the Company's strategic planning and sustainable operation.	AGM : once a year Material information announcements : regular and non-regular (Market Observation Post System) Contact telephone number and email on the Company's official website : non-regular	• Corporate Governance • Ethical Corporate Management • Risk Management • Operating and Financial Performance • Regulatory Compliance
 Employee	Employees are an important foundation of the Company's operations and sustainable development, and their professional competence and work commitment directly affect the Company's performance and long-term competitiveness.	Labor-Management Meetings : Irregular Employee Suggestion Box : Irregular Employee Training and Awareness Meetings : Irregular Employee performance evaluations and interviews : regular	• Human Right • Talent Attraction and Retention • Talent Training and Development • Occupational Health and Safety
 Supplier	Suppliers are indispensable partners in the Company's operating supply chain, and their stability and compliance performance help ensure the quality of the Company's operations and risk control.	Supplier Meetings : Irregular On-site Visits / Telephone Contact / Email : Irregular Supplier Evaluations : Once a year Supplier guidance : handled according to actual needs	• Ethical Corporate Management • Risk Management • Operating and Financial Performance • Regulatory Compliance
 Customer	Customers are the primary users of the Company's products and services, and their satisfaction and trust are an important foundation for the Company's continued growth and market competitiveness.	On-site Visits / Telephone Contact / Email : Irregular	• Customer Relationship Management • Product Quality • Information Security and Customer Privacy
 Banks/ Financial Institutions	Banks and financial institutions are important partners of the Company in fund transactions and financial services, and are closely related to the Company's fund scheduling, credit management and operational development. Their opinions and support have an important impact on the Company's financial stability and sustainable operation.	Bank visits / telephone contact : non-regular Credit and financing document correspondence : non-regular Corporate and financial institution meetings : non-regular	• Financial Performance • Operating Status • Risk Management • Corporate Governance • Ethical Corporate Management

Note 1 : This table only briefly describes the issues of concern to stakeholders; for detailed response measures, please refer to the relevant chapters of this report.

Stakeholder	Responsible Unit	Communication Status	2025 Implementation Results
 Shareholders/ Investors	- Board of Directors - Finance unit - Corporate governance-related units	Through regular and timely information disclosure, the Company assists shareholders and investors in fully understanding the Company's operating status and governance actions, and their feedback serves as a reference for the Board of Directors' oversight, risk management and sustainability strategy adjustments.	- All material information announcements were made in accordance with regulations in 2025 to ensure timely disclosure. - One investor conference was held in H1 and one in H2 of 2025, for a total of 2 sessions, to explain the Company's financial and operating status to investors.
 Employee	- Human resources unit - Heads of all departments	The Company collects employee opinions through diversified communication channels such as questionnaires and interviews, and continuously optimizes human resources systems, education and training, and workplace safety measures. Relevant feedback serves as a basis for system improvement and management enhancement.	- A total of 3 labor-management meetings were held in 2025 to continuously promote communication between labor and management. - Multiple internal and external education and training courses were conducted in 2025 to enhance employees' professional capabilities. - The annual employee satisfaction survey has been completed as a reference for improving internal management, and employee opinions continue to be collected and fed back into system optimization.
 Supplier	- Procurement unit - Business unit	Through continuous communication and evaluation mechanisms, the Company strengthens supplier management and cooperative relationships, promotes improvement in quality control and integrity management in the supply chain, and reduces operational risks.	- Major supplier evaluations for 2025 have been completed to continuously monitor supplier quality and delivery performance. - The Group's top 10 suppliers have completed signing the Supplier Code of Conduct and Commitment Letter. - Supply chain management and cooperative relationships were strengthened through continuous communication mechanisms.
 Customer	- Business unit - Quality unit	The Company responds to customer needs and opinions through timely communication channels, continuously strengthens product quality and service standards, and attaches importance to information security and customer data protection in order to maintain long-term cooperative relationships.	- In 2025, customer opinions and needs continued to be collected through diversified communication channels as a basis for service optimization. - Product quality and service standards were continuously improved through the customer feedback mechanism to maintain good customer relationships. - Customer complaint cases were all properly handled through the timely communication mechanism and incorporated into subsequent improvements to continuously improve product and service quality.
 Banks/ Financial Institutions	- Finance unit - Corporate governance-related units	Through regular and non-regular communication methods, the Company maintains good interaction with banks and financial institutions, explaining the Company's operations, financial status and risk management as a reference basis for subsequent credit granting and cooperation.	- In 2025, the Company continued to maintain good communication with partner banks and regularly provided financial and operational information. - No material defaults or abnormal credit situations occurred in 2025. - Relevant credit and financing operations were completed in 2025 according to actual operational needs.

1.4 Management of Material Topics

Material Topic Assessment Process GRI 2-12 GRI 2-13 GRI 2-14 GRI 3-1

Each year, based on the impacts arising from the Group's operating activities, industry type and value chain, EIKEI Group's Sustainable Development and Risk Management Committee, through stakeholder engagement and expert consultant consultation, assesses the sustainability issues on which the Company has material impacts on stakeholders in accordance with the materiality, completeness and stakeholder inclusiveness required under GRI 3 of the 2021 version of the GRI Standards, and reports the aforesaid material topic identification results to the Board of Directors, which resolves the key sustainability topics for the current period. In addition, the Sustainable Development and Risk Management Committee is responsible for making resolutions and regularly reporting the status of communication with various stakeholders to the Board of Directors. The detailed assessment process is as follows:

Step 1. Identify key issues

Summarize industry attributes

Inventory the business items, business models, product or service types, industry types, worker types, etc. of each company in the Group, and analyze all industry attributes related to each company in the Group.

Identify sustainability issues

In addition to incorporating major positive and negative events that actually occurred in the past, the Company also considers potential risks or opportunities through stakeholder communication feedback, global norms and standards (GRI and SASB), industry norms and standards, and benchmark companies in the same industry, with a view to comprehensively identifying sustainability issues related to the Company. A total of five sustainability issues were identified during the current reporting period.

Step 2. Determine material topics

Through a questionnaire survey, we invited the Company's internal supervisors and external stakeholders to respond in order to assess the degree of positive and negative impacts of each sustainability issue. Internal supervisors assessed the impact on the Company's operations, while external stakeholders assessed the impact on the environment, society and human rights (people). The degree of impact is comprehensively assessed based on factors such as the severity of the impact, the probability or frequency of occurrence, the scope affected, and whether negative impacts can be remedied.

A total of 113 questionnaires were collected in 2025. After excluding invalid questionnaires, there were 103 valid questionnaires, including 12 internal and 91 external. After calculating the positive and negative impact scores of each issue on the Company's operations and external stakeholders, we ranked the issues in descending order according to the total impact score, and set the "top five by total score" as the materiality threshold to screen out the five material topics for the current period.

Step 3. Material topic information reporting

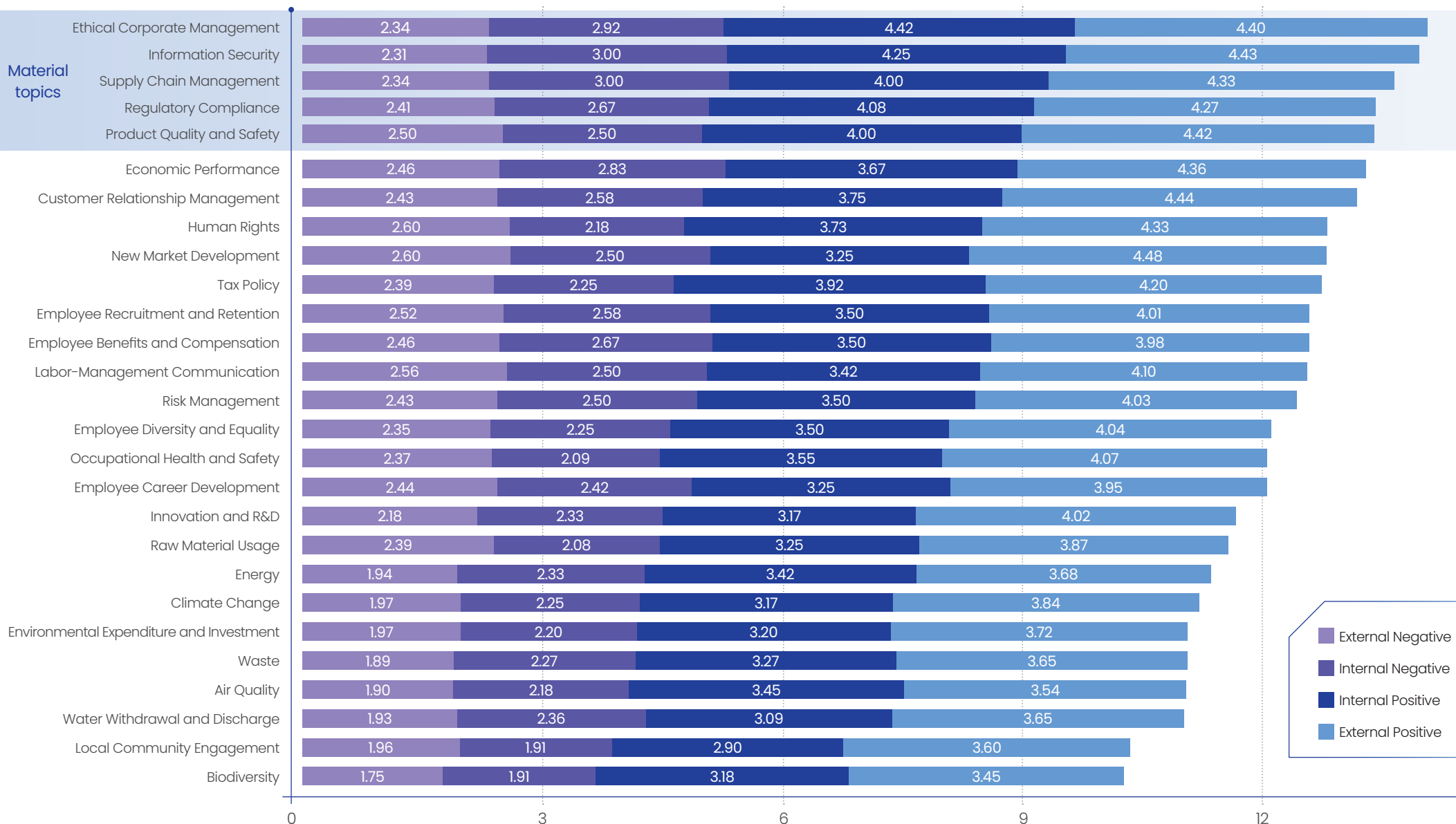
The Sustainable Development Team and the Risk Management Team determine the international standards corresponding to material topics, review the management policies and goals for material topics, and collect annual data to ensure that important sustainability information has been fully disclosed in this report so as to fully respond to the issues of concern to stakeholders. After the annual sustainability report is completed, the Sustainable Development and Risk Management Committee reviews the report content again and submits it to the Board of Directors to ensure that there are no concerns regarding improper or untrue expression in the disclosed information.

Step 4. Continuous review

The implementation of material topic policies and target achievement rates are reviewed regularly each year to optimize internal management policies and qualitative and quantitative goals; after identification of material topics in the next period, differences between the previous and current periods are compared, the reasons for the differences are investigated and reported in the report.

Step 2. Material Topic Identification Results

Compared with the previous period's material topic identification results, ethical management, information security and supply chain management were added this year. In addition, talent attraction and retention and climate change response from last year did not reach this year's materiality threshold, and therefore are not material topics for this year. However, we will still maintain and supervise the existing management measures to reduce impacts on the economy, the environment or people (human rights).



Management of Material Topic Impacts

GRI 2-12

GRI 2-13

GRI 2-25

GRI 3-2

Material Topic Management Strategy

The Company's Board of Directors is the highest resolution-making and supervisory unit for EIKEI Group's material topic management, and appoints the Corporate Sustainability and Risk Management Development Committee, the Sustainable Development Team and the Risk Management Team to be responsible for material sustainability topic management items, including inventorying and reviewing material topic management policies, and proposing optimization and improvement recommendations; establishing diversified stakeholder communication channels, regularly consolidating stakeholder suggestions, determining the types and impacts of their opinions, formulating response measures or response policies, and reporting them to the Board of Directors. The Board of Directors and the head of Corporate governance hold at least one meeting each year to jointly discuss the management of material topics and formulate the sustainable development direction and strategic goals for the new year.

2025 Material Topic Impact Boundaries and Target Performance

Material Topics	Corresponding GRI Topics	Impact		Main Management Policies	Impact Scope (Boundary)			KPIs and Targets			
		Positive Impact	Negative Impact		Upstream	Business Operation	Downstream	Short-Term Goal	Medium-Term Goal	Long-Term Goal	Description of progress achieved
								2025-2027	2028-2030	2031-2033	
Ethical Corporate Management	GRI 205	Enhance Corporate governance transparency and increase investor and customer trust	If violations or dishonest conduct occur, in addition to potential legal liability and reputational damage, supply chain cooperative relationships and customer trust may also be affected	- Implemented in accordance with the "Ethical Corporate Management Best-Practice Principles" and the "Rules of Procedure for Board of Directors Meetings" - Establish a whistleblowing and conflict-of-interest avoidance system - Conduct regular awareness promotion and education and training - Require major suppliers to sign the Supplier Code of Conduct and Commitment Letter to strengthen legal compliance and integrity management requirements for upstream partners	●	●	●	- Maintain a 100% coverage rate of ethical corporate management education and training for all employees of the Company - No material corruption or violation cases	- Incorporate integrity clauses into the cooperation conditions of major suppliers - Establish a regular integrity risk assessment mechanism	Establish a record and tracking mechanism for integrity matters, and regularly compile relevant information and conduct review and improvement	- A 100% coverage rate of ethical corporate management education and training for all employees of the Company has been completed, and the concept of ethical corporate management has continued to be strengthened through internal awareness promotion - No material corruption or violation cases occurred this year
	GRI 206										
Information Security	GRI 418	Protect customer data and operational stability	Information security incidents may lead to operational interruption and reputational damage	- Strengthen access control over information systems - Regular backup and vulnerability scanning - Employee information security awareness promotion		●	●	- Maintain a 100% information security awareness rate for all employees - Maintain zero material information security incidents	Establish a regular information security risk assessment and improvement mechanism	Continue to strengthen information security incident response procedures and system resilience, and regularly review and optimize related mechanisms	Annual information security awareness promotion for all employees has been completed, with a coverage rate of 100%, and employee information security awareness continues to be strengthened

Material Topics	Corresponding GRI Topics	Impact		Main Management Policies	Impact Scope (Boundary)			KPIs and Targets			
		Positive Impact	Negative Impact		Upstream	Business Operation	Downstream	Short-Term Goal	Medium-Term Goal	Long-Term Goal	Description of progress achieved
								2025-2027	2028-2030	2031-2033	
Supply Chain Management	GRI 204 GRI 308 GRI 414	Enhance supply chain stability and sustainable image	Supplier violations or interruptions affect delivery schedules and revenue	- Conduct supplier evaluations annually - Require the Group's top 10 suppliers to sign relevant integrity clauses - Conduct supplier guidance or improvement as appropriate	●	●		- Major supplier evaluation coverage rate reaches more than 80% 100% of the top 10 suppliers have signed the Supplier Code of Conduct	Sustainability clauses included in more than 60% of major supplier contracts	Establish a supplier risk classification management mechanism and achieve a classification ratio of more than 70% for major suppliers	Supplier evaluation coverage has increased, and management mechanisms continue to be optimized
Regulatory Compliance	GRI 2-27	Reduce legal risks and fines	Violations of law may cause financial and reputational damage	- Continuously track changes in laws and regulations in various locations - Continue to optimize the Internal Control System - Conduct legal compliance education and training for all employees	Part	●		Maintain zero material violation cases	Establish a legal and regulatory risk inventory mechanism	Incorporate legal and regulatory risk assessment into the annual operating risk inventory mechanism	No material violation cases
Product Quality and Safety	GRI 416	Enhance customer trust and market competitiveness	Quality defects may lead to returns and reputational risks	- Implement the quality management system - Strengthen customer communication and after-sales service - Conduct internal quality audits	●	●	●	Number of annual material quality abnormal incidents : 0	Gradually improve customer satisfaction to above 80 points	Gradually strengthen the data-based analysis mechanism for quality management	- Operating procedures and product quality management mechanisms have been continuously optimized through customer feedback and internal reviews - Quality issues reported by customers were all properly handled, and the handling status of quality abnormal cases was tracked regularly

Material Topics Management Evaluation Mechanism

Material Topics	Management Evaluation Mechanism	Corresponding Section of the Report
Ethical Corporate Management	- Regularly review the applicability and completeness of internal regulations related to ethical corporate management - Compile the handling status of whistleblowing cases and improvement measures each year - Track completion rates of employee integrity education and training	2.4.1 Ethical Corporate Management
Information Security	- Regularly review system access authority status - Regularly conduct Group-wide social engineering drills	2.7 Information Security
Supply Chain Management	- Supplier evaluation once a year - Ensure timely review of material abnormalities	4.2 Supply Chain Management
Regulatory Compliance	- Regularly review the applicability of laws and regulations and the compliance of operating procedures in each department - Compile violation cases and improvement status each year - Track completion rates of legal compliance awareness promotion and education and training - Ensure timely initiation of improvement and preventive measures for material deficiencies	2.4.3 Regulatory Compliance
Product Quality and Safety	- Regular quality review meetings - Ensure the effective implementation of the customer feedback mechanism	3.2 Product Health and Safety

Note : This list of management policies only lists key policies or strategies and management targets; for detailed management policies, please refer to the explanation in each chapter.

Comparison Table of Changes in Material Topics

The Company follows the material topic identification process and conducts material topic identification through internal questionnaires and feedback, comprehensively evaluating stakeholder concern levels and the degree of operational impact, and summarizes the changes in material topics in 2024 and 2025 in the table below.

Category	2024 Material Topics	2025 Material Topics	Changes	Explanation of Reasons for Changes
Corporate Governance	Regulatory Compliance	Regulatory Compliance	Maintain material topics	Regulatory compliance is the foundation of the Company's operations and continues to receive a high degree of attention. Given its high degree of impact on operations, it continues to be listed as a material topic
	-	Ethical Corporate Management	Added	In response to the need to strengthen Corporate governance and improve the internal control system, the importance of management mechanisms related to ethical corporate management has increased
Information Security	-	Information Security	Added	With the development of digitalization and the increase in information security risks, the degree of attention to related issues and their impact on operations have increased
Supply chain	-	Supply Chain Management	Added	In response to the need for supply chain stability and risk management, supply chain management and partner management mechanisms have been strengthened
Products and Services	Product Quality/ Customer Service	Product Quality and Safety	Adjustment (name and presentation method)	Product quality and customer service-related management have been integrated for presentation, and relevant management mechanisms continue to be promoted
Environment	Climate Change Response	-	Removed (non-material)	According to this year's assessment, its relative degree of impact and degree of concern are lower than those of other issues, and it is not listed as a material topic. However, in accordance with competent authority regulations, the Company still discloses climate-related information and continues relevant management
Talent	Talent Attraction and Retention	-	Removed (non-material)	According to the results of the internal questionnaire assessment, its materiality ranking declined and it was not included as a material topic for this year, but relevant measures continue to be promoted

Note : Changes in material topics in each year mainly reflect adjustments in the Company's operational focus and changes in the internal and external environment. Items not listed as material topics are still continuously included in daily management and tracking.

Impact Topic Management

Impact Management - Negative

Material Topics	Impact Category	Activities Generating the Impact	Location	Impact Description	Impact Dimension	Impact Duration	Affected Stakeholders	Remedial Measures/ Management Approaches	Corresponding Section of the Report
Ethical Corporate Management	Potential Impacts	Reputational damage resulting from integrity risks	The Company and the supply chain	Any acts of dishonesty or non-compliance may lead to the termination of partnerships, legal liabilities, and damage to the Company's reputation	- Economic - Social	Short- and medium-term	Investors and customers	Conflict of Interest Declaration System and Violation Handling Procedures	Ethical Corporate Management
Information Security		Operational and financial losses resulting from information leakage	The Company's operating systems	Information security incidents may lead to customer data breaches, operational disruptions, and financial losses, while also damaging the Company's reputation	- Economic - Social	Short-term	Customers and investors	Vulnerability scanning and backup mechanisms	Information Security
Supply Chain Management		Supply chain disruptions affect delivery capabilities	Upstream suppliers	Inadequate supplier management or shifts in the external environment may result in supply delays, impacting delivery schedules and customer satisfaction	Economic	Short- and medium-term	Customers and investors	Supplier Management	Supply Chain
Regulatory Compliance		Non-compliance resulting in fines and operational risks	The Company's operating locations	Failure to comply with regulatory requirements may result in penalties, operational restrictions, or reputational damage	Economic	Short- and medium-term	Investors	Regulatory Monitoring and Training	Regulatory Compliance
Product Quality and Safety		Quality deviations leading to customer complaints and loss of trust	The Company's operations and downstream markets	Inconsistent product quality may lead to customer complaints, returns, or the loss of orders, impacting the Company's revenue and brand image	- Economic - Social	Short-term	Customer	Customer Complaint Handling and Quality Improvement Mechanism	Product Quality

Note : Negative impacts refer to adverse impacts that may arise on the Company or stakeholders in economic, environmental, social, well-being, human rights and other aspects, and such negative impacts cannot be offset by positive impacts. For example, renewable energy can reduce a region's dependence on fossil fuels; however, if the construction of such renewable energy results in local indigenous peoples having to leave their land or territories, then the negative impact on indigenous peoples cannot be offset by the positive impact of renewable energy.

Impact Management – Positive

Material Topics	Impact Category	Activities Generating the Impact	Location	Impact Description	Impact Dimension	Impact Duration	Affected Stakeholders	Remedial Measures/ Management Approaches	Corresponding Section of the Report
Ethical Corporate Management	Actual impact	Enhance stakeholder trust and the stability of cooperation	The Company's operating locations	By implementing ethical management and internal control systems, the Company establishes a fair and transparent business environment, strengthening trust with customers and partners while enhancing the stability of long-term collaborations	- Economic - Governance	Long-term	Investors, employees, and customers	Ethical Corporate Management Best Practice Principles, Education and Training, Whistleblowing System	Corporate governance
Information Security		Mitigating the risk of information leakage and business interruption	The Company's operating systems	Strengthen information security management and system protection measures to mitigate the risk of data breaches and prevent operational disruptions, financial losses, and reputational damage	- Economic - Social	Medium- and long-term	Customers and employees	Information Security Management System	Information Security
Supply Chain Management		Enhancing Supply Chain Stability and Operational Efficiency	Upstream suppliers	Strengthen supply chain synergy by optimizing supplier management and cooperation mechanisms to mitigate supply disruption risks and enhance delivery efficiency	Economic	Medium- and long-term	Suppliers and customers	Annual Evaluation and Audit	Supply Chain
Regulatory Compliance		Mitigate the Risk of Non-compliance and Penalties	The Company's operating locations	Establish regulatory compliance and internal control mechanisms to ensure operations align with relevant legal requirements and to mitigate negative impacts such as fines and business disruptions	- Economic - Governance	Long-term	Investors and regulators	Ad Hoc Regulatory Change Verification and Internal Control System	Regulatory Compliance
Product Quality and Safety		Enhance product quality stability and customer satisfaction	Business Operation	Reduce the risk of product abnormalities and customer complaints through quality management and continuous improvement mechanisms to enhance customer satisfaction and brand trust	- Economic - Social	Long-term	Customer	Quality Management Systems and Procedures	Product Quality and Safety

Note : Positive impacts refer to potential contributions to the Company or stakeholders in economic, environmental, social, well-being, and human rights aspects, generating positive effects that contribute to the achievement of sustainable development goals.



CHAPTER

2

Corporate Governance

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2.1 Company Profile

Basic Information

GRI 2-1

GRI 2-7

GRI 2-28

Established in 2007, EIKEI Group and the Company are dedicated to the trading of printed circuit boards, electronic components, and industrial-related products. The scope of products and services covers the period from the initial stage of customer product development to after-sales service, providing appropriate products, packaging materials, and related professional testing services. Headquartered in Taipei City, Taiwan, to improve product shipment efficiency and ensure service quality, EIKEI Group has established warehousing locations in various places to provide customers with prompt and stable supply services.

Company Name	EIKEI GROUP (CAYMAN) CO., LTD.
Company Type	Listed company & company limited by shares
Date of Establishment	2007
Headquarters Location	3F., No.102, Ruiguang Road, Neihu Dist., Taipei City
Industry Category	Electronic components and product manufacturing industry
Main Products or Services	Printed circuit boards and industrial components
Paid-in capital	NT\$ 208,500,000
Net sales	NT\$ 1,693,719,000
Number of employees	139 persons

Company History/Corporate Culture/Organizational Spirit and Vision/ Business Strategy

"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.



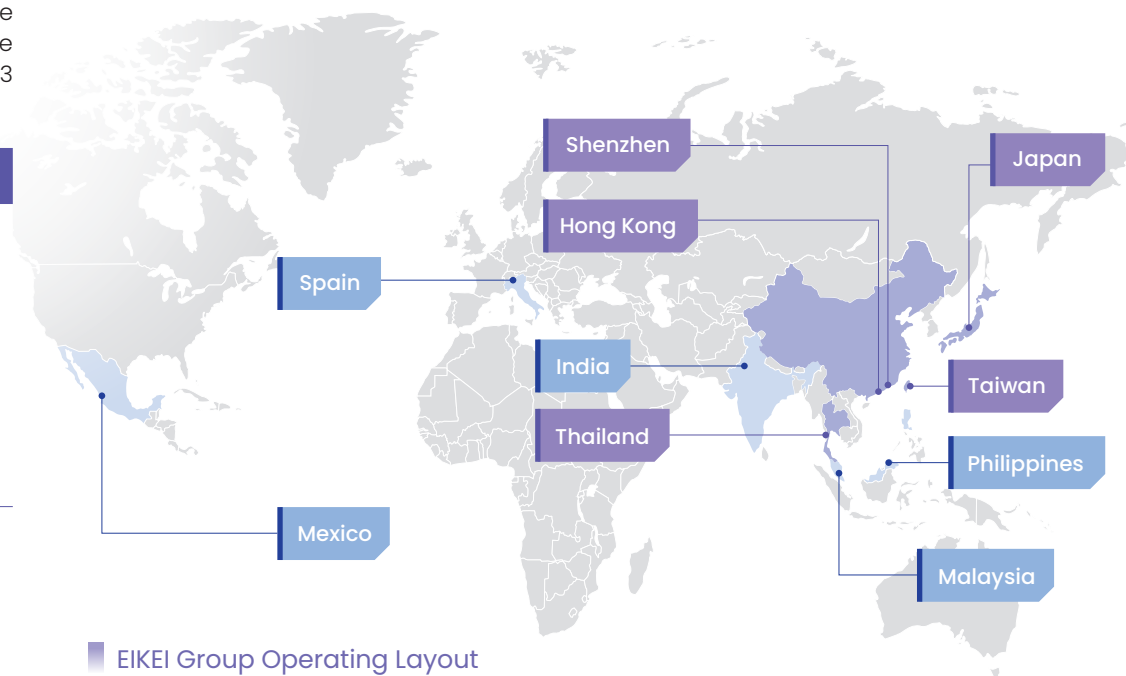
For EIKEI Group, integrity is not just a responsibility but a core competitive advantage that is fully implemented and always consistent".

Membership in Industry Associations

EIKEI Group continues to participate in business-related industry associations and organizations to exchange industry knowledge, information, and practical experience with peers and professionals, with a view to jointly responding to changes in the international situation and enhancing industry standards. In 2025, the Company joined 3 industry associations and organizations, which are listed below :

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 the domestic printed circuit board industry; on the other hand, the establishment of the association also means that Taiwanese manufacturers will no longer compete alone and fight single-handedly in the global market. Through TPCA, we hope to fully integrate and leverage various resources to enhance the overall competitiveness of the industry and thereby lead Taiwan's printed circuit board industry into another 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.	General member

Operating Locations



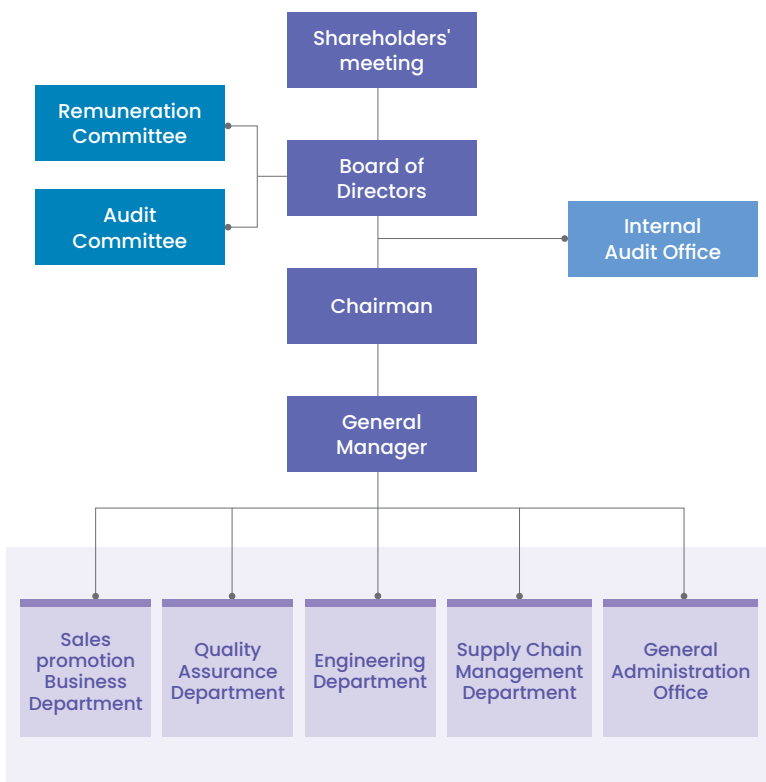
EIKEI Group Operating Layout

Region	Nature of Business at Operating Locations	Number of Operating Locations
Hong Kong	Wholesale and retail of printed circuit boards, electronic materials and electronic parts and components	1
Thailand	Wholesale and retail of printed circuit boards, electronic materials and electronic parts and components	1
Japan	Wholesale and retail of electronic materials and electronic parts and components	1
Shenzhen	Wholesale and retail of printed circuit boards, electronic materials and electronic parts and components	1
Taiwan	Wholesale and retail of printed circuit boards, electronic materials and electronic parts and components	1

2.2 Governance Structure

Governance Structure

The Company's highest authority is the AGM, by which directors are elected to form the Board of Directors. The Board of Directors is the Company's highest governance body and is responsible for the Company's overall operational decision-making. Functional committees, including the Remuneration Committee, the Audit Committee, and the Sustainable Development and Risk Management Committee, are established under the Board of Directors to separately supervise the Company, directors' remuneration, the Company's financial statements, ESG key performance targets, and other matters. In addition, an Internal Audit Office has been established to supervise the effectiveness of the Company's internal control system. All committees shall regularly report their implementation results and resolutions to the Board of Directors to safeguard the rights and interests of the Company and all stakeholders.



Board of Directors Operations and Composition

GRI 2-9

GRI 2-10

GRI 2-11

GRI 2-15

GRI 405-1 a.

Board of Directors Role Positioning

The Board of Directors serves as a balancing and supervisory body between the Company's owners and management. It exercises the rights and obligations conferred by shareholders and formulates operating policies based on stakeholders' rights and interests; downward, it determines the Company's management team, supervises the Company's operating status, resolves sustainable development-related strategies, and tracks implementation effectiveness.

EIKEI Group has established a Board of Directors member diversity policy in accordance with Article 20 of the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" to strengthen the operation of corporate governance, enhance the overall functions of the Board of Directors, and optimize the Board of Directors structure. Based on the Company's operational characteristics and actual needs, the Board of Directors plans and implements appropriate principles for diversity of member backgrounds, so that the composition of the Board of Directors develops toward diversity. Through a diverse and flexible selection mechanism, the Company continues to recruit talent with different professional fields, expertise, and industry experience, further strengthening the quality of Board of Directors decision-making and enhancing corporate governance effectiveness and overall operational synergy.

Board of Directors Nomination Method

The Company's directors adopt a candidate nomination system and are elected by the AGM from the list of candidates. The nomination and selection criteria are the candidate's independence and professional background and their relevance to the Company's operational development, while also considering the diversity of the Board of Directors composition.

Board of Directors Selection Method

According to the Company's "Procedures for Election of Directors," the number of directors on the Board of Directors shall not be fewer than 5. Directors are nominated under a candidate nomination system and elected by shareholders from the list of candidates in accordance with the single registered cumulative voting method, with a term of office of 3 years and eligibility for re-election. The nomination and selection criteria are the candidate's independence and professional background and their relevance to the Company's operational development, while also considering the diversity of the Board of Directors composition.

The Board of Directors shall have at least 3 independent directors, and the number of independent directors shall not be less than one-third of the seats on the Board of Directors. The professional qualifications, shareholding ratio, restrictions on concurrent positions, nomination and election procedures, exercise of powers, and other related matters of independent directors shall be handled in accordance with the relevant regulations of the competent securities authority.

In addition, according to the Articles of Incorporation, the Board of Directors is composed of directors, and the Chairman shall be elected by mutual recommendation with the attendance of more than two-thirds of the directors and the consent of more than half of the directors present. The Chairman represents the Company in exercising duties externally.

According to the Company's Articles of Incorporation and Article 192-1 of the Company Act, the Company's elections of directors are all conducted under the candidate nomination system.

If a director is discharged for any reason, resulting in the number of directors being fewer than 5, a by-election shall be conducted at the most recent AGM; if the number of director vacancies reaches one-third of the seats prescribed in the Articles of Incorporation, the Company shall convene a special shareholders meeting within 60 days from the date of occurrence to conduct a by-election.

In addition, if the number of independent directors falls short of the requirement under the proviso to Article 14-2, Paragraph 1 of the Securities and Exchange Act, a by-election shall be conducted at the most recent AGM; if all independent directors are discharged, the Company shall convene a special shareholders meeting within 60 days from the date of occurrence to conduct a by-election.

Composition of the Board of Directors

The Company's Board of Directors currently consists of 7 directors, including 3 independent directors, with a male-to-female ratio of 5:2, and the Audit Committee has been established. Directors' professional backgrounds include business management, finance and accounting, law, and industry experience. Each director has extensive industry experience and is expected to enable the Company, when formulating business directions, to consider different strategic aspects through the inclusion of the background knowledge of different members.

In principle, EIKEI Group convenes 1 Board of Directors meeting each quarter. In 2025, a total of 6 regular Board of Directors meetings and 0 temporary Board of Directors meetings were held, with an average attendance rate of 100.0%. For each director's attendance status, please refer to [page 21 of EIKEI GROUP's 2025 annual report](#); for the content of Board of Directors meeting motions, please refer to the ["Investor Relations" section of the Company's website](#).

According to the Company's Articles of Incorporation, the election of directors shall take into account the overall composition of the Board of Directors and the diversity of Board of Directors members. The Company has established appropriate Board of Directors diversity guidelines based on its own operating conditions, operating model, and future development needs.

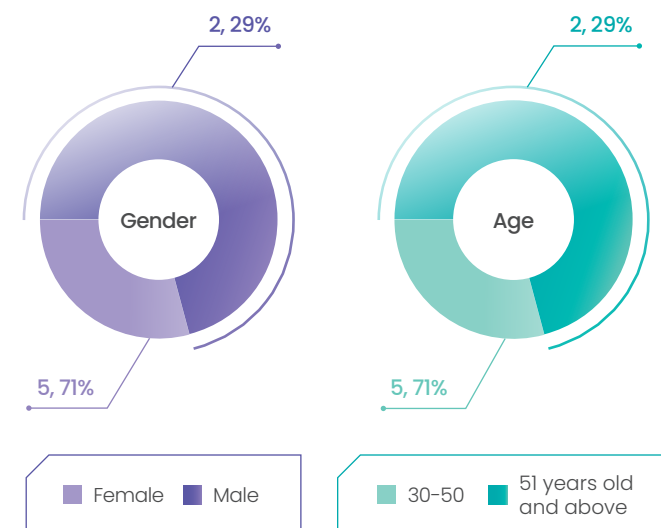
The qualifications of independent directors shall comply with Articles 2, 3, and 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," and the election procedures shall comply with Articles 5, 6, 7, 8, and 9 of such Regulations, and be handled in accordance with Article 24 of the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies".

In addition, more than half of the seats among the directors may not have a spousal relationship or a relationship within the 2nd degree of kinship. The Company's Board of Directors will also use the results of Board of Directors performance evaluations as a reference for adjusting the composition of the Board of Directors.

EIKEI Group Directors Information (Current Board of Directors term : June 20, 2025 to June 19, 2028)

Title	Tenure	Name	Gender	Age	Concurrent Positions in the Company	Concurrent Important Positions in Other Companies	Functional Committees		
							Audit Committee	Remuneration Committee	Sustainable Development Committee
Chairman	3	Liu, Shih-Lin	Male	51 years old and above	Served as a director of the Company's subsidiaries	-			●
Director	3	Tsai, Chi-Nan	Male	51 years old and above	-	-			
Director	3	Hsu, Ming-Che	Male	30-50	Served as the Company's General Manager	-			●
Director	3	Big Wave Co.,Ltd. (Corporate representative: Tung-Kuang Chiu)	Male	51 years old and above	-	-			
Independent Director	3	Chen, Yu-Li	Female	30-50	-	-	●	●	●
Independent Director	3	Lin, Chun-Hung	Male	51 years old and above	-	-	●	●	●
Independent Director	3	Fan, Li-Ling	Female	51 years old and above	-	-	●	●	●

Directors Gender and Age Distribution Chart



Distribution of Directors' Professional Competencies and Experience

Title	Name	Distribution of Directors' Professional Competencies and Experience											
		Leadership and Decision-making	Business Management	Finance, Accounting, and Legal Affairs	Industry Knowledge	Industry Technology	Marketing	Business Development	Information Technology	Risk Management	Environmental Sustainability	Community Engagement	Supply Chain Management
Chairman	Liu, Shih-Lin	●	●		●	●	●	●		●	●	●	●
Director	Tsai, Chi-Nan	●	●		●			●		●	●	●	
Director	Hsu, Ming-Che	●	●		●	●	●	●		●	●	●	●
Director	Big Wave Co., Ltd. (Corporate representative: Tung-Kuang Chiu)	●	●		●					●	●	●	
Independent Director	Chen, Yu-Li	●	●	●	●					●	●	●	
Independent Director	Lin, Chun-Hung	●	●	●	●					●	●	●	
Independent Director	Fan, Li-Ling	●	●	●	●			●		●	●	●	

Directors Continuing Education GRI 2-17

Every year, EIKEI Group arranges continuing education for directors on directors' professional skills and knowledge as well as sustainable development-related issues, encouraging Board of Directors members to continuously improve their professional knowledge and governance literacy. By keeping abreast of industry development trends and related regulatory developments, directors enhance their understanding and application of emerging management thinking and strategies, expand their corporate governance perspectives, strengthen their judgment and sensitivity regarding the overall market environment, and build the professional capability to respond to operational impacts. During the year, members of the Board of Directors pursued ongoing professional development through various learning methods, including participation in relevant training courses, seminars, and forums. In 2025, the courses or forums in which directors participated covered topics including global geopolitics, economic trends, compliance issues, internal control and internal audit practices, corporate governance, climate change, sustainability issues, financial and tax planning, and artificial intelligence. The total accumulated continuing education hours for all directors was 99 hours.

Directors' Continuing Education Items in 2025:

Title	Name	Continuing Education Date		Organizing Institution	Course Title	Continuing Education Hours	Total Continuing Education Hours for the Year
		From	To				
Chairman	Liu, Shih-Lin	114/04/24	114/04/25	Accounting Research and Development Foundation	Continuing Education Program for Accounting Supervisors of Issuers, Securities Firms, and Securities Exchanges	12	12.0
Director	Hsu, Ming-Che	114/03/27	114/03/27	Chung-Hua Institution for Economic Research	Major Global Geopolitical and Economic Trends: Opportunities, Challenges, and Responses for Taiwan's Industries	3	12.0
		114/03/19	114/03/19	Taiwan Corporate Governance and Sustainability Development Association	Analysis of AGM Dispute Cases	3	
		114/03/06	114/03/06	Accounting Research and Development Foundation	Legal Liabilities for "Employee Fraud" and Internal Control and Internal Audit Practices	6	

Title	Name	Continuing Education Date		Organizing Institution	Course Title	Continuing Education Hours	Total Continuing Education Hours for the Year
		From	To				
Independent Director	Fan, Li-Ling	114/10/31	114/10/31	Taiwan Corporate Governance and Sustainability Development Association	Hostile Mergers and Acquisitions Practices and Corporate Governance Issues	3	12.0
		14/09/03	14/09/03	Taiwan Corporate Governance and Sustainability Development Association	Nvidia's Three-Trillion-Dollar Miracle: A New Paradigm for the Semiconductor Industry Revolution Behind Artificial Intelligence	3	
		114/07/09	114/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	
Independent Director	Lin, Chun-Hung	114/09/08	114/09/08	Taiwan Stock Exchange	CDP-IFRS S2 Correspondence Issue Analysis and Advocacy Course: Strengthening Climate Information Disclosure to Enhance Corporate Climate Resilience	6	12.0
		114/07/09	114/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	
Independent Director	Chen, Yu-Li	114/07/25	114/07/25	Securities and Futures Institute	2025 Legal Compliance Briefing on Insider Equity Trading	3	18.0
		114/06/24	114/06/24	Taiwan Academy of Banking and Finance	Corporate Governance Forum	3	
		114/03/12	114/03/12	The Institute of Internal Auditors-Chinese Taiwan	Matters Requiring Attention and Practical Analysis for the "AGM" and the "Company Act"	6	
		114/02/24	114/02/24	Accounting Research and Development Foundation	Tax Planning Practice and Case Analysis for International Diversified Operations	3	
		114/02/21	114/02/21	Taiwan Corporate Governance Association	How the Audit Committee Implements Financial Statement Reviews	3	
Director	Tsai, Chi-Nan	114/05/29	114/05/29	Securities and Futures Institute	Series Courses for Directors, Supervisors, and Corporate Governance Officers – Corporate Performance Management and Compensation System Design and Planning	3	12.0
		114/05/15	114/05/15	Securities and Futures Institute	Series Courses for Directors, Supervisors, and Corporate Governance Officers – Relevant Laws and Regulations to Which the Board of Directors Should Pay Attention Under the ESG Trend	3	
		114/03/05	114/03/05	Taipei Foundation of Finance	Super Financial Lecture – Those "Tax" Matters of My Real Estate	3	
		114/02/20	114/02/20	Chung-Hua Institution for Economic Research	Taiwan's Energy Policy and New Energy Development	3	
Corporate Director Representative	Chiu, Tung-Kuang	114/09/08	114/09/08	Taiwan Stock Exchange	CDP-IFRS S2 Correspondence Issue Analysis and Advocacy Course: Strengthening Climate Information Disclosure to Enhance Corporate Climate Resilience	6	21.0
		114/07/25	114/07/25	Securities and Futures Institute	2025 Legal Compliance Briefing on Insider Equity Trading	3	
		114/04/17	114/04/17	Chung-Hua Institution for Economic Research	Corporate Responsibility and Carbon Reduction Strategies in a Circular Economy	3	
		114/04/11	114/04/11	Taiwan Corporate Governance Association	Practical Exploration of the Latest Development Trends in Artificial Intelligence and Risk Management Frameworks	3	
		114/03/27	114/03/27	Chung-Hua Institution for Economic Research	Major Global Geopolitical and Economic Trends: Opportunities, Challenges, and Responses for Taiwan's Industries	3	
		114/02/20	114/02/20	Chung-Hua Institution for Economic Research	Taiwan's Energy Policy and New Energy Development	3	

Remuneration Policy for Directors and Senior Management

The remuneration system for Directors and senior management of EIKEI Group is evaluated by the Remuneration Committee with reference to peer standards, the Company's operating performance, individual performance, and job responsibilities, among other factors, and recommendations are then submitted to the Board of Directors for resolution and approval. The members of the Remuneration Committee are all appointed in accordance with laws and regulations, and Independent Directors participate in the remuneration decision-making and supervision mechanism to ensure the reasonableness and transparency of the remuneration system.

The remuneration structure for the Company's Directors and senior management consists of fixed pay and variable pay. In addition to fixed salaries, pensions, and retirement pensions, performance bonuses are also granted based on the Company's operating performance and individual performance. In 2025, the remuneration of Directors and senior management was handled in accordance with relevant regulations and approval procedures.

The Company has established the "Regulations Governing Performance Evaluation of the Board of Directors, Directors, and managers" and regularly conducts performance evaluations for Directors and managers. The results of the annual performance evaluations will serve as an important reference basis for the distribution and adjustment of remuneration, thereby strengthening the link between remuneration and operating performance.

In addition, the Company currently does not provide signing bonuses or recruitment incentive bonuses, has not established a remuneration clawback mechanism, and has not appointed external independent remuneration consultants to participate in the remuneration determination process.

The Company's remuneration-related systems and Director remuneration policies are all handled in accordance with relevant laws and regulations and are submitted to the Annual General Meeting for reporting to ensure that the remuneration system complies with corporate governance and sustainable operation principles.



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

The fixed salary of the Company's managers is determined with reference to industry standards and Company policy, and evaluated based on factors such as job grade, academic and professional background, professional competence, duties, degree of participation in operations, and contributions. It is approved by the General Manager, submitted to the Chairman for consent, reviewed by the Remuneration Committee, and reported to the Board of Directors for resolution and implementation.

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.

Pension and severance pay

The Company appropriates pensions in accordance with the Labor Standards Act, the Labor Pension Act and other applicable regulations, and eligible employees may apply for payment; severance pay is also handled in accordance with the relevant laws and regulations.

Employee remuneration system

Pursuant to Article 14.4 of the Articles of Incorporation, if the Company has a surplus for the year, no less than 5% of the surplus shall be appropriated as employee remuneration, and the recipients include eligible employees of the Company and its subsidiaries. After review by the Remuneration Committee, recommendations for distribution shall be submitted, approved by the Board of Directors, and reported to the AGM.

Business expenses and expatriate allowances

Employees who incur business expenses in the course of duty or are stationed overseas due to the Company's needs may reimburse relevant expenses and apply for allowances in accordance with the Company's internal management regulations.

Resignation and Retirement Policy for Directors and Senior Management

The notice period for the resignation of Directors and senior management of EIKEI Group is determined in accordance with local government regulations. The number of notice days and the method for calculating severance pay are the same as those for other employees. In addition, apart from severance pay, no other payments or in-kind benefits will be provided to resigning Directors and senior management. For details, please refer to [pages 20 of the EIKEI GROUP 2025 Annual Report](#).

Linkage Between Director and Senior Management Remuneration and ESG Performance

The remuneration of Directors and senior management is not currently directly linked to ESG performance indicators. The current remuneration system is mainly evaluated and determined based on the Company's overall operating results, financial performance, and individual responsibilities and contributions.

The Company will continue to pay attention to domestic and international sustainable governance development trends and relevant regulatory requirements, and, depending on the Company's business strategy and the maturity of its systems, evaluate whether to appropriately incorporate ESG-related factors as reference criteria in the future.

Performance Evaluation of the Board of Directors GRI 2-18

In principle, the Company conducts annual self-performance evaluations of the Board of Directors, functional committees (including the Audit Committee, the Remuneration Committee, and the Sustainable Development and Risk Management Committee), and individual Directors. The evaluation results are submitted to the Board of Directors as a reference for future operational improvement and system optimization.

The Company has not currently appointed an external professional independent institution to conduct performance evaluations of the Board of Directors; however, it will assess the feasibility of conducting external evaluations in the future in light of corporate governance development needs and relevant regulations.

2025 Performance Evaluation Results

EIKEI Group the Company conducted internal performance evaluations for the Board of Directors, functional committees, and individual Directors in 2025.

Performance Evaluation of the Board of Directors

The performance evaluation of the Board of Directors for the current year comprised a total of 45 indicators, with average scores across all dimensions ranging from 4.71 to 5 points (with 5 points being the full score). High recognition was received in dimensions such as "level of participation in the Company's operations," "enhancing the quality of Board of Directors decision-making," "composition and structure of the Board of Directors," and "internal control"; the "election and continuing education of Directors" dimension also maintained a good standard. The overall evaluation results indicate that the Board of Directors operates soundly, and that decision-making quality and supervisory functions are effectively performed.

Performance Evaluation of Director Members

The performance evaluation of Director members comprised a total of 23 indicators, with average scores across all dimensions ranging from 4.75 to 4.95 points (with 5 points being the full score). Directors demonstrated good performance in dimensions such as their understanding of the Company's goals and tasks, professional capabilities and continuing education, and internal relationship management and communication, indicating that Director members possess the professionalism and level of participation required to fulfill their duties.

Performance Evaluation of Functional Committees

The Audit Committee, the Remuneration Committee, and the Sustainable Development and Risk Management Committee each conducted evaluations on matters within their respective responsibilities. Most dimension scores were the full 5 points, indicating that each committee has sound operating mechanisms and clear professional division of labor, and can effectively assist the Board of Directors in performing its supervisory duties.

Comprehensive Evaluation and Subsequent Improvement Directions

Based on the performance evaluation results for the current year, the Company's Board of Directors and all functional committees operated well and complied with corporate governance requirements. To continuously improve governance quality, attention will continue to be paid to the following improvement directions :

1. Continue to strengthen the professional continuing education mechanism for Directors, with attention to trends in sustainable development, risk management, and regulatory changes.
2. Continue to optimize meeting efficiency and the quality of information disclosure to enhance decision-making transparency.
3. Regularly review the diversity of the composition of the Board of Directors to strengthen professional complementarity and independence.
4. Strengthen the information integration and feedback mechanisms between functional committees and the Board of Directors.

The Company did not appoint an external professional institution to conduct a performance evaluation of the Board of Directors this year. The relevant evaluation results have been submitted to the Board of Directors as a reference basis for future operational optimization.

Implementation Status of Board of Directors Performance Evaluation

Evaluation cycle	Evaluation date	Evaluation method	Evaluation scope	Evaluation Results (full score: 5 points)
Once a year	January 1, 2025 to December 31, 2025	Internal self-assessment	Overall Performance of the Board of Directors	4.94 points
Once a year	January 1, 2025 to December 31, 2025	Internal self-assessment	Individual Director members	Average of 4.9 points
Once a year	January 1, 2025 to December 31, 2025	Internal self-assessment	Audit Committee	Average of 5 points
Once a year	January 1, 2025 to December 31, 2025	Internal self-assessment	Remuneration Committee	Average of 5 points
Once a year	January 1, 2025 to December 31, 2025	Internal self-assessment	Sustainable Development and Risk Management Committee	Average of 5 points

Performance Evaluation of the Board of Directors

Assessment item	Average Score
① Participation in the operation of the company	5.00
② Improvement of the quality of the board of directors' decision making	5.00
③ Composition and structure of the board of directors	5.00
④ Election and continuing education of the directors	4.71
⑤ Internal control	5.00

Performance Evaluation of Director Members

Assessment item	Average Score
① Alignment of the goals and missions of the company	4.95
② Awareness of the duties of a director	4.90
③ Participation in the operation of the company	4.75
④ Management of internal relationship and communication	4.90
⑤ The director's professionalism and continuing education	4.95
⑥ Internal control	4.95

Performance Evaluation of Functional Committees

Assessment item	Audit Committee	Remuneration Committee	Sustainable Development and Risk Management Committee
Participation in the operation of the company	5	5	5
Awareness of Functional Committee Duties	5	5	5
Enhancing the Quality of Functional Committee Decision-Making	5	5	5
Functional Committee Composition and Member Appointment	5	5	5
Internal control	5	Not applicable	5

Note : The rating criteria are five grades (scores) : "Excellent (5), Good (4), Average (3), Poor (2), and Very Poor (1)".

Conflict of Interest Management GRI 2-15

The Rules of Procedure for Board of Directors Meetings of EIKEI Group, as well as the organizational regulations of the Audit Committee, the Remuneration Committee, and the Sustainable Development and Risk Management Committee, all contain provisions on recusal due to conflicts of interest. If a Director proposal involves the interests of the Director, such Director's spouse, blood relatives within the 2nd degree of kinship, or a company with which the Director has a controlling or subordinate relationship, such Director shall explain such interest at the relevant Board of Directors meeting. If there is a risk of harm to the interests of the Company, such Director may not participate in the discussion or voting on the proposal, shall recuse from it, and may not act as a proxy for another Director to exercise voting rights.

The scope of interested parties mentioned above also includes a Director's spouse, blood relatives within the 2nd degree of kinship, and companies with controlling or subordinate relationships, and such interests shall be deemed to be the interests of the Director personally. The names of the relevant Directors, descriptions of the key content, and recusal status are all recorded in the meeting minutes.

In addition, the Company has established and continuously maintains a list of Directors and their related parties. The unit handling Board of Directors meeting affairs will also remind Directors in the notice of Board of Directors meeting convening or related documents to pay attention to conflict-of-interest recusal matters when participating in discussions and voting, so as to ensure the fairness and transparency of the operation of the Board of Directors.



For related party transactions and cross-shareholding status of Directors, controlling shareholders, or other interested parties in 2025, please refer to [page 57 of the EIKEI GROUP 2025 Annual Report](#)

In addition, the Company has also established codes of ethical conduct for personnel at different levels, the Code of Ethical Conduct for Directors and managers, and the Employee Code of Ethics, among others. The ethical management unit supervises the implementation of the codes of conduct and regularly reports implementation results to the Board of Directors. As of the end of 2025, EIKEI Group had not experienced any major conflict of interest incidents.

Functional Committees

GRI 2-9

GRI 2-14

Sustainable Development and
Risk Management Committee

GRI 2-12 c.

GRI 2-13

GRI 2-14

GRI 2-2-16

EIKEI GROUP (CAYMAN) Co., Ltd. has established the Sustainable Development and Risk Management Committee as the highest-level dedicated unit for sustainable development within the Company. The Sustainable Development and Risk Management Committee is composed of the Chairman, the General Manager, and 3 Independent Directors. The Charter of the Sustainable Development and Risk Management Committee was Approved by the Board of Directors to regulate the powers, responsibilities, and obligations of the Sustainable Development and Risk Management Committee. It is mainly responsible for managing, resolving, and supervising governance strategies for major ESG issues related to the Company's operations, risk management, the effectiveness of plan and policy implementation and target achievement rates, and the preparation of the sustainability report, and reports implementation results to the Board of Directors once a year.

Under the Committee, 4 executive teams have been established according to functional responsibilities: the corporate governance team, the sustainable environment team, the social relations team, and the sustainable information disclosure team. The corporate governance officer serves as a team member, and 1 supervisor from each team is designated as the team leader. The executive teams are responsible for identifying material ESG issues related to the Company's operations, formulating management strategies and targets, and preparing the annual sustainability report. The corporate governance officer regularly reviews the executive teams' implementation performance and target achievement, and reports to the Sustainable Development and Risk Management Committee once a year.

Sustainability Governance Structure



Implementation Status of the Sustainable Development and Risk Management Committee

In 2025, the Sustainable Development and Risk Management Committee of EIKEI GROUP (CAYMAN) Co., Ltd. held a total of 1 meeting, with an average member attendance rate of 100%. This year, key matters communicated with the Board of Directors covered 3 categories of issues, mainly relating to the sustainability report and risk assessment matters. All were submitted to the Board of Directors after discussion and approval by the Committee, serving as an important reference basis for the Company's sustainable development and risk management decision-making.

2025 Communications Between the Sustainable Development and Risk Management Committee and the Board of Directors

Meeting Date	November 11, 2025
Matters Communicated with the Board of Directors	1. Determination of material topics for the sustainability report and strategic directions for sustainable development 2. Establishment and management of sustainability information disclosure mechanisms 3. Confirmation of the annual risk list and action plans
Major Recommendations of the Board of Directors	None
ESG Committee Opinions	No objections from all attending committee members
Opinions of the Board of Directors	No objections from all attending Directors

Remuneration Committee

GRI 2-19

GRI 2-20

The current Remuneration Committee consists of 3 members, all of whom are Independent Directors, meeting the independence requirements of laws and regulations. The term of office is from June 20, 2025 to June 19, 2028. The Company has established the Remuneration Committee Charter to regulate the powers and obligations of the Remuneration Committee, which is responsible for formulating and regularly evaluating the remuneration system and standards for the aforementioned members. In principle, the Remuneration Committee convenes once a year. In 2025, a total of 3 meetings were held, with a member attendance rate of 100%.

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>1 Periodically reviewing this Charter and making recommendations for amendments.</p> | <p>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.</p> | <p>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> |
|--|--|---|

To make the remuneration system more transparent and fair and to protect stakeholder rights and interests, EIKEI Group has established an external stakeholder participation mechanism. The Annual General Meeting and the Remuneration Committee regularly review the Company's remuneration policy, and the annual remuneration distributed to employees and Directors must be Approved by resolution at the Annual General Meeting.

- The remuneration policy is submitted to the Board of Directors for review every year and is Approved with the unanimous consent of all Directors (approval ratio: 100%). The Board of Directors reviewed and confirmed that the policy did not violate the Company Act and relevant corporate governance regulations, and resolved to proceed accordingly.
- The 2024 remuneration for employees and Directors was Approved by resolution at the Annual General Meeting on June 20, 2025; the 2025 remuneration for employees and Directors is proposed to be submitted to the Annual General Meeting on June 17, 2026 for approval.

Audit Committee

The Company's Audit Committee is composed of 3 Independent Directors, with a term of office from June 20, 2025 to June 19, 2028. Its powers include reviewing the Company's financial statements, supervising the appointment and independence of the certifying CPA, establishing or amending the Internal Control System, and supervising the Company's compliance of internal regulations with relevant laws and regulations. In principle, meetings are convened once every quarter. When necessary, department supervisors, internal auditors, accountants, legal advisors, and others are designated to attend discussions. A total of 5 meetings were held in 2025, with a member attendance rate of 100%.

The powers and duties of the Audit Committee are as follows:

- | | |
|--|---|
| <p>1 Establishment of or modification to the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.</p> <p>2 Assessment of the effectiveness of the internal control system.</p> <p>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.</p> <p>4 Matters involving interests pertaining to directors themselves.</p> <p>5 Major transactions of assets or derivatives.</p> | <p>6 Major lending of funds, endorsement or provision of guarantee.</p> <p>7 Offering, issuance or private placement of securities of the nature of equity.</p> <p>8 Appointment, dismissal or remuneration of certified public accountant.</p> <p>9 Appointment and dismissal of chief financial, accounting, risk management, compliance and internal audit officers.</p> <p>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.</p> <p>11 Any other material matter so required by the Company or the Competent Authority.</p> |
|--|---|

 **Implementation status of the Audit Committee :**
[from page 23 to page 26 of the EIKEI GROUP 2025 Annual Report](#)

2.3 Economic Performance

Economic Value

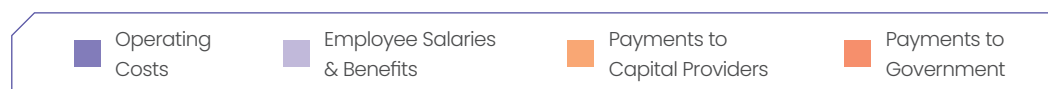
In 2025, the Company's consolidated revenue was NTD 1,693,719 thousand, a decrease of 3.92% compared with 2024; consolidated net income after tax was NTD 118,421 thousand, and earnings per share after tax were NTD 5.68. For other descriptions and analyses of financial performance, please refer to the ["Shareholder Services" section of the Company's website](#).

Consolidated Financial Performance of EIKEI Group

Items	2023	2024	2025
Operating revenue	1,426,278	1,762,824	1,693,719
Pre-tax Net Income (Loss) (NTD thousand)	143,539	187,181	156,412
Net Income (Loss) after Tax (NTD thousand)	110,678	142,527	118,421
Earnings (losses) per share (loss) (NTD)	6.31	7.3	5.68
Cash dividends (NTD / share)	4	5.5	5.00

Note : Cash dividends are the amounts resolved for distribution under the earnings distribution proposal for each reporting year (the 2025 distribution was Approved by the Board of Directors on March 11, 2026, and has not yet been resolved by the Annual General Meeting.)

Annual Economic Value Distribution Chart



In 2025, a total of NTD 4 thousand in government subsidies was received, mainly in the nature of salary subsidies.

2025 Financial Assistance Received from Government

Region	Location	Government Shareholding Ratio (%)	Total Government Subsidies (NTD thousand)		
			2023	2024	2025
Taiwan	EIKEI ELECTRONICS (HK) CO., LTD. Taiwan Branch	0	0	0	4
Total			0	0	4

The Company analyzed its consolidated financial position from the perspective of GRI stakeholder economic distribution. The total direct economic income generated this year (Operating revenue and non-operating income) was NTD 1,701,585 thousand, and the total amount distributed was NTD 1,686,284 thousand. The top 3 economic distribution items were operating costs (83.2%), employee salaries and benefits (8.2%), and payments to providers of capital (6.2%).

Economic Value Generated and Distributed in the Past 3 Years (Unit: NTD thousand)

Economic Value	Items	2023	2024	2025
Direct Economic Income	Net operating income	1,426,278	1,762,824	1,693,719
	Financial Investment Income	17,090	21,917	7,641
	Income from Sales of Assets	149	0	112
	Royalty Income	0	0	0
	Government Grants Received	0	0	4
	Other income	881	423	109
Direct Economic Value Generated		1,433,379	1,770,608	1,701,585
Economic Distribution	Operating costs	1,181,710	1,443,617	1,402,583
	Employee Salaries and Benefits	116,178	153,437	137,598
	Payments to Providers of Capital	80,293	115,549	104,107
	Payments to Government	32,861	44,662	37,992
	Community investment	0	0	310
	Other Expenditures	1,678	47	3,694
Economic Value Distributed		1,412,720	1,757,320	1,686,284
Economic Value Retained		31,678	27,852	15,301

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

2.4 Responsible Business Conduct

Ethical Corporate Management

GRI 2-23

GRI 2-24

GRI 2-26

GRI 205-1

GRI 205-2

GRI 205-3

GRI 206-1

In accordance with the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies," the Company has formulated policy regulations for the Company's ethical corporate management to identify possible adverse impacts on different stakeholders in the Company's business relationships. For specific risks, the Company has established relevant preventive measures and post-event remedial systems, and has set up an independent supervision unit to follow up on subsequent handling of incidents and dynamically improve and optimize the Company's commitments to responsible business conduct, so as to ensure that the Company can achieve the requirements and objectives of ethical corporate management standards.

The Board of Directors serves as the highest leadership and decision-making unit for the Company's ethical corporate management policy and is responsible for approving the ethical corporate management policy and important management directions to ensure the implementation of corporate culture and core values. At the execution level, the corporate governance officer coordinates and assigns tasks to various functional departments (including the Human Resources Department, Procurement Department, and Finance Department), and each unit executes various plans according to its authority and responsibilities. To strengthen supervisory effectiveness, a project report is made to the Board of Directors each year to report the ethical corporate management implementation performance and risk assessment results for the year.

The policy commitments to responsible business conduct are as follows. Relevant ethical corporate management regulations have been posted in the "[Important Internal Regulations](#)" section of the Company's website, including Ethical Corporate Management Best-Practice Principles, Procedures for Ethical Management and Guidelines for Conduct, Code of Ethical Conduct, Corporate Governance Best-Practice Principles and Procedures for Prevention of Insider Trading, for stakeholders' reference. The scope of application of the ethical corporate management regulations includes Headquarters, the entire Group, and also applies to suppliers

Approving Unit	Implementing Unit	Policy Regulations	References (government official documents, standards, initiatives, etc.)
 Board of Directors	Corporate governance unit	Ethical Corporate Management Best-Practice Principles	Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies
	Corporate governance unit	Procedures for Ethical Management and Conduct Guidelines	Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and relevant laws and regulations of the place of operation
	Corporate governance unit	Code of Ethical Conduct	Reference Example for Code of Ethical Conduct Adopted by TWSE/TPEX Listed Companies
	Corporate governance unit	Corporate Governance Best-Practice Principles	Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Corporate governance unit	Procedures for Prevention of Insider Trading	Securities and Exchange Act

Stakeholder Communication and Prevention

To enhance employees' and business partners' awareness of the ethical corporate management policy, EIKEI Group has continued to convey the Company's requirements regarding ethical corporate management, anti-corruption, and avoidance of conflicts of interest to employees and counterparties through the signing of relevant documents, internal communication, emails, promotional briefings, and supplier transaction documents.

With respect to employees, the Company requires them to sign an Employee Employment Consent Form and an Employee Integrity Commitment upon onboarding to confirm that employees understand and comply with the Company's ethical corporate management and professional ethics-related regulations. With respect to the governance and management levels, the Company also strengthens their awareness of issues such as ethical corporate management, prevention of insider trading, and recusal from conflicts of interest through relevant meetings, legal promotion, and internal communication.

With respect to business partners, the Company requires major suppliers to sign the Supplier Code of Conduct and Commitment or relevant contract documents, covering requirements such as ethical corporate management, anti-bribery, legal compliance, and business ethics, in order to reduce the risk of unethical conduct that may occur in the supply chain.

	Identity	Time Point	Documents Required to Be Signed	Signing Ratio
Worker	New employees	Upon onboarding	Employee Employment Consent Form, Employee Integrity Commitment	100 %
	Current employees	Upon onboarding	Employee Employment Consent Form, Employee Integrity Commitment	100 %
	Governance and management levels	Upon taking office	Declaration of Compliance with Ethical Corporate Management	100 %
Business partners	New suppliers	Before contract signing	Supplier Questionnaire Due Diligence / Other	90 %
	Existing suppliers	At the time of contract signing	Supplier Code of Conduct and Commitment, Mutual Confidentiality Agreement	30 %

In 2025, the Company conducted a total of 4 sessions of advocacy, communication, and training courses related to ethical corporate management, covering topics such as ethical corporate management, anti-corruption, prevention of insider trading, and recusal from conflicts of interest. The total participation hours of relevant members of the governance unit amounted to 26 hours. The relevant participation status is summarized in the table below by country, city, job grade, and function :

Region		Job Grade Category				Total Number of Employees	Job Grade Category							Total Number of Employees
		Senior executives	Middle managers	Junior managers	General staff		Finance	Production	Sales	R&D	Management	Administration and Human Resources	Unclassified	
Shenzhen	Number of Trainees	0	0	0	0	0	0	0	0	0	0	0	56	56
	Number Required to Be Trained	1	1	7	47	56	1	1	7	47	0	0	56	56
	Training Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	0	100.0%	100.0%
Philippines	Number of Trainees	0	0	0	0	0	0	0	0	0	0	0	3	3
	Number Required to Be Trained	1	0	2	6	9	0	1	0	0	0	0	8	9
	Training Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	37.5%	33.3%
Taipei	Number of Trainees	0	0	0	0	0	1	0	0	0	0	0	11	12
	Number Required to Be Trained	1	0	3	10	14	1	0	0	0	0	0	13	14
	Training Rate	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	84.6%	85.7%
Total	Number of Trainees	0	0	0	0	0	1	0	0	0	0	0	70	71
	Number Required to Be Trained	3	1	12	63	79	1	0	1	0	0	0	77	79
	Training Rate	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	90.9%	89.9%

Whistleblowing and Grievance Mechanism

To mitigate the impact caused by any acts in violation of ethical corporate management and professional ethics, employees at each operating location of EIKEI Group may make reports through the internal whistleblower reporting procedures, while suppliers and stakeholders may report any illegal acts or acts in violation of ethical corporate management through the whistleblowing and grievance channels.

Reports may be submitted via email (Conduct_report01@ei-kei.com), and are accepted by the internal unit, while the internal audit unit investigates the content of the report and the relevant evidence. If a reported matter involves Directors or managers, it shall be reported to Independent Directors. Grievance mechanism SOP: If the reported person is verified to have violated relevant laws and regulations or the Company's ethical corporate management policy and regulations, such person shall be immediately required to cease the relevant conduct and be subject to appropriate disposition, and, where necessary, damages shall be sought through legal proceedings to protect the Company's reputation and interests.

In addition, an independent unit is responsible for supervising the follow-up handling status of reported incidents, and ethical corporate management-related regulations are incorporated into the annual regular general business audit items, with quarterly reports submitted to the Board of Directors. In addition, the Audit Committee has been established to review violation cases, provide recommendations for improvement, improve the Company's management processes and internal control procedures, and analyze the risk categories of violation cases (such as corruption, unfair competition, and regulatory violations).

Response to and Handling of Corruption Incidents GRI 205-3

In 2025, the Company did not identify any instances involving corruption by employees or business partners, nor were there any legal proceedings, dismissals, disciplinary actions, or termination of cooperation contracts due to corruption-related matters.

The Company will continue to reduce potential corruption risks through ethical corporate management regulations, financial and audit supervision, supplier code constraints, and whistleblowing and reporting mechanisms, and will conduct internal reviews and improvements based on the nature of incidents when necessary to strengthen ethical corporate management.

Anti-competitive Behavior

As of 2025, EIKEI Group had no violations of laws related to anti-competitive behavior, anti-trust, or monopoly. We will continue to implement the above management measures to reduce potential risks and avoid the occurrence of negative incidents.

Anti-Corruption Risk Assessment and Control Measures GRI 205-1

The Company attaches importance to ethical corporate management and the prevention of corruption risks. Although a dedicated corruption risk assessment mechanism has not yet been established, the Company has implemented basic control measures through existing internal management systems and relevant operating procedures to reduce the risk of misconduct that may occur during operations.

In practice, the Company conducts preliminary controls through the following mechanisms :

Financial and audit supervision

The finance unit performs reviews of fund disbursements and control over authorization limits to ensure that transactions are supported by lawful documentation and are compliant, thereby reducing the risk of improper transfer of benefits.

Supplier code constraints

Major suppliers are required to sign letters of undertaking containing anti-corruption clauses to strengthen integrity management in the supply chain.

Whistleblowing and reporting mechanism

An anonymous reporting mailbox has been established to provide employees and partners with a channel to report suspected corruption or violations of ethical corporate management.

For reported or grievance cases, the Company will have the relevant responsible units accept and investigate them according to the nature of the case; where significant violations of laws and regulations, ethical corporate management policy, or company rules are involved, the Company will take necessary actions in accordance with internal regulations, including requiring improvements, disciplinary actions, or termination of cooperative relationships.

In the future, the Company will continue to monitor relevant regulatory and practical developments, and assess the feasibility of introducing a corruption risk identification and assessment mechanism based on operational needs, so as to gradually strengthen the risk management and corporate governance framework.

Human Rights Policy



Employees

To fulfill corporate social responsibility and implement human rights protection, with reference to internationally recognized human rights standards such as the International Bill of Rights and the International Labour Organization's [Declaration on Fundamental Principles and Rights at Work], the Company has formulated a human rights policy applicable to the Group's affiliated enterprises to eliminate acts that infringe upon and violate human rights. In addition to providing a reasonably safe workplace, the Company also ensures that current employees receive reasonable and dignified treatment, as the guiding principles for the Company's promotion of human rights protection.

The Company is committed to fulfilling its corporate social responsibility, implementing the principles of human rights protection and equal treatment, eliminating any acts that infringe upon or violate human rights, and providing a safe, healthy, fair, and friendly working environment to safeguard the fundamental rights and interests of employees.

To implement the human rights due diligence mechanism, the Company conducted human rights due diligence for employees in all locations in 2026. The steps of the human rights due diligence are as follows :



Identification and Assessment

Identify and assess adverse human rights impacts in operations and the supply chain.



Termination and Prevention

Take risk mitigation and remedial measures for adverse human rights impacts.



Communication

For issues where employees have insufficient understanding or where communication needs to be strengthened, the Company further conducts communication activities and educational training to enhance employees' and suppliers' awareness of the Company's human rights policy and relevant regulations, and continuously strengthen awareness of human rights protection and management effectiveness.

The survey covers aspects including "Labor and Human Rights Policy," "Working Conditions," "Occupational Safety and Health," "Equality and Anti-Discrimination," "Grievance Mechanism," and "Improvement and Commitment"

Survey Content	Details
Labor and Human Rights Policy	1. Have human rights or labor policies been established? 2. Does the policy comply with local labor laws and regulations?
Working Conditions	1. Is there any forced labor (such as withholding identity documents or restricting personal freedom)? 2. Is there any child labor? 3. Do employees' working hours comply with local regulations? 4. Are wages and overtime pay paid in accordance with the law?
Occupational Safety and Health	1. Is a safe working environment provided? 2. Are safety trainings conducted regularly? 3. Have any major occupational safety incidents occurred in the past year?
Equality and Discrimination	1. Is there an anti-discrimination policy? 2. Have there been any incidents of discrimination or harassment?
Grievance Mechanism	1. Is an employee grievance or whistleblowing mechanism in place? 2. Can employees report issues anonymously?
Improvement and Commitment	1. Are there improvement plans to reduce human rights risks? 2. Are you willing to cooperate with the Company's future human rights audits or assessments?

Human Rights Risk Identification and Policy Formulation

Based on human rights incidents that occurred in previous years and the human rights risk items in the industries to which it belongs, EIKEI Group has assessed human rights issues and target groups with risks. Please refer to the table below for details :

Human Rights Management Policy and Due Diligence Mechanism

The Company regards employees and supply chain partners as the core of sustainable operations. To implement human rights protection, we have established a top-down management system and supervision mechanism to ensure that various human rights policies can be effectively implemented.

Organizational Structure and Oversight Mechanism

The Company's human rights policy is jointly formulated and promoted by the Human Resources Department, the corporate governance officer, and relevant head office units. To ensure the participation of the highest governance level, the implementation status of human rights is supervised by the corporate governance officer and the Sustainable Development Team under the Board of Directors, and a project report is made to the Board of Directors at least once a year, covering labor conditions, workplace health and safety, and the results of supply chain human rights risk assessments.

Division of Responsibilities Among Responsible Units

For each key issue, the Company clearly assigns responsibilities to responsible units and implements professional management :

Human Resources Department

Responsible for pay equity, employee training, pension system, gender equality, and diversity and inclusion policies.

General Affairs Unit

Responsible for creating and maintaining a safe and healthy working environment.

Investigation, Communication, and Grievance Mechanisms

We are committed to building a transparent and real-time two-way communication platform, and identify human rights risks through the following mechanisms :

Anonymous reporting mailbox

Independent internal and external reporting channels have been established to ensure anonymity and implement a whistleblower protection system.

Employee opinion surveys

Regularly conduct internal satisfaction and opinion surveys to understand employees' actual needs.

Labor- management meetings

Held quarterly to establish direct dialogue channels between management and employees.

Risk Assessment and Commitments

Through annual due diligence and risk identification, the Company currently assesses the risk levels of forced labor, child labor, and major labor disputes as "low risk". We will continue to revise the risk map on a rolling basis to respond to changes in external regulations and the environment. For relevant policy commitments and the latest updates, please refer to the [Company's website](#).

Human Rights Topics	Significance to the Company	Policy and Commitment	Targets	Specific Implementation Measures (Actions)
Prohibition of Forced Labor and Child Labor	Maintain the bottom line of basic human rights, avoid legal risks of slavery or exploitative child labor in the supply chain, and ensure corporate reputation.	Strictly prohibit any form of forced labor, debt bondage, or human trafficking; strictly prohibit the employment of child labor under the age of 15 or the local statutory minimum working age.	The incidence rate of forced labor, child labor, and human trafficking is 0.	- Verify identity documents to ensure legal age compliance. - Freedom to resign without withholding identity documents.
Diversity, Inclusion, and Equal Opportunity	Diverse teams can stimulate innovation and enhance employee satisfaction, and are key to enterprises attracting talent and maintaining resilience.	Commit to providing a fair competitive environment, without differential treatment based on gender, race, religion, nationality, or marital status.	Establish a diverse workplace across countries and promote the mobility and inclusion of talent from different backgrounds.	- Open and transparent recruitment and promotion channels. - Establish employee grievance and communication channels.
Gender Equality and Pay Equity	Narrowing the gender pay gap is at the core of modern corporate social responsibility and helps retain outstanding female and gender-diverse talent.	Adhere to the principle of equal pay for equal work, and ensure that gender does not affect starting salary, bonus distribution, or job promotion.	Commit to eliminating gender pay differences and ensuring a balanced male-female ratio at all job levels.	- Review the salary structure from time to time to ensure fairness. - Provide statutory parental leave and paternity leave.
Safe and Healthy Work Environment	Employee health and safety are the foundation of productivity, and preventing occupational injuries can reduce operational risks.	Comply with occupational safety and health laws and regulations to create a zero-accident workplace.	Achieve zero major workplace fatalities and injuries for the year.	- Regularly conduct occupational accident prevention drills. - Conduct employee health examinations
Employee Training and Pensions	Assisting employees' career development and safeguarding their retirement lives are safeguards for sustainable business operations and the enhancement of human capital value.	Continue to invest in human capital training and make pension contributions in accordance with regulations to protect employees' retirement rights and interests.	Increase average employee training hours and ensure 100% full contribution of statutory pensions.	- Establish an annual education and training plan. - Calculate and fully contribute pensions.

Communication and Remedial Measures for Human Rights Policies or Incidents

The Company communicates human rights policies and company rules to employees and relevant stakeholders through formal or informal meetings, contractual agreements, employee suggestion mailboxes, and feedback platforms, so that they understand their own rights and interests and the Company's relevant requirements. To facilitate understanding by employees and suppliers of different nationalities, the Company's human rights-related policies are provided in Chinese and English versions and publicly disclosed on the Company's official website.

The Company has established feedback platforms and suggestion mailboxes to enable all workers and external stakeholders to communicate various human rights incidents with the dedicated department, including suggestions for policy improvements, alerts on potential risks, and grievances regarding human rights violations. To maintain a fair review and investigation process for grievance or report cases, a cross-departmental team composed of the Sustainability Development Committee, the Audit Department, and the Human Resources Department is responsible for investigating and reviewing human rights incidents and formulating improvement measures.

In 2025, the Company did not have any human rights incidents such as discrimination, employment of child labor, or forced labor during the current year.



Suppliers

Supply Chain Human Rights Due Diligence Process and Implementation Status

The Company has established a supply chain human rights due diligence mechanism and incorporated it into the execution and disclosure of supply chain management processes. In accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs), labor and human rights review items are incorporated into each stage of supplier onboarding, evaluation, audit, and continuous improvement. In accordance with the RBA (Responsible Business Alliance) audit standards, the Company conducts human rights due diligence on major suppliers by adopting a four-stage standardized process of "supplier self-assessment questionnaire → document review → on-site audit → improvement tracking". The procurement department is responsible for conducting on-site assessments and scoring to confirm the compliance of suppliers' labor conditions and management systems, and human rights performance is regarded as an important basis for supplier renewal, grading, and elimination, in order to build a supply chain that respects human rights and is sustainable and compliant.

Scope of Assessment and Material Human Rights Issues

In 2026, the Company conducted on-site RBA audits for major suppliers. The assessment covers the following material human rights issues :

Labor rights

Freedom of choice of employment (prohibition of forced labor), prohibition of child labor, reasonable working hours (weekly working hours not exceeding 60 hours and at least 1 day of rest every 7 days), compliance of wages and benefits, humane treatment, prohibition of discrimination and harassment, freedom of assembly and association, etc.

Health and safety

Identification and control of occupational safety hazards, use of personal protective equipment (PPE), emergency preparedness and drills, reporting of occupational injuries and illnesses, industrial hygiene (chemical management), machine safety protection, employee health examinations, etc.

Management system

Training systems, employee communication and grievance channels, audit and corrective measures, document and record management, etc.

Taking this year's audit as an example, the overall standards compliance rate of audited suppliers reached 97.4%, indicating that suppliers have put in place basic management for core human rights matters.

Mitigation and Remedial Measures

For the deficiencies identified in this year's audits, the Company has required suppliers to initiate improvement tracking, with the main measures as follows :

Education and training

For operational negligence such as operators failing to properly wear masks (personal protective equipment), and machine guards not being properly closed, suppliers provided retraining to the relevant employees and retained training records for future reference; in addition, regarding the fact that employee training on business ethics (including anti-corruption guidelines) had not yet been formally carried out, suppliers were required to formulate and implement an annual business ethics training plan.

System improvement

For suppliers that failed to formulate an annual occupational health examination plan in advance, they were required to update the Occupational Health Management System to clearly specify the examination scope, cycle, items, and responsible department, so as to ensure regulatory compliance.

On-site management improvement

For deficiencies in the temporary storage of hazardous chemicals (sulfuric acid), including the absence of labels and excessive quantity management, suppliers were required to immediately move the chemicals to the designated temporary storage point and control them in accordance with the maximum storage quantity requirements, and simultaneously carry out horizontal self-inspections of other processes across the entire plant to prevent similar issues from occurring.

Continuous supervision mechanism

Improvement deadlines and responsible persons are set for all deficiencies, and the Company's procurement department continuously tracks and confirms the effectiveness of improvements as a basis for subsequent supplier evaluations.

Regulatory Compliance GRI 2-27

To ensure regulatory compliance, the Company has established relevant internal control systems and risk management mechanisms, and enhances employees' compliance awareness through internal audits, educational training, and continuous communication to ensure that all operational activities comply with relevant laws and regulations.

In 2025, the Company did not have any material violations of regulations related to environmental, social, corporate governance, and products and services.

Material violations referred to in this report mean a single incident resulting in a fine of NTD 1 million or more, or a material impact on operations such as suspension of business, revocation, or rescission of permits imposed by the competent authority.

Fines Paid in the Last Two Years

Year	2024	2025
Fines paid for violations occurring in the current year (number of cases)	1	0
Fines paid for violations occurring in the current year (amount)	HKD 2,000 (equivalent to NTD 8,208)	0
Fines paid for violations occurring in previous years (number of cases)	0	0
Fines paid for violations occurring in previous years (amount)	0	0

2.5 Risk Management

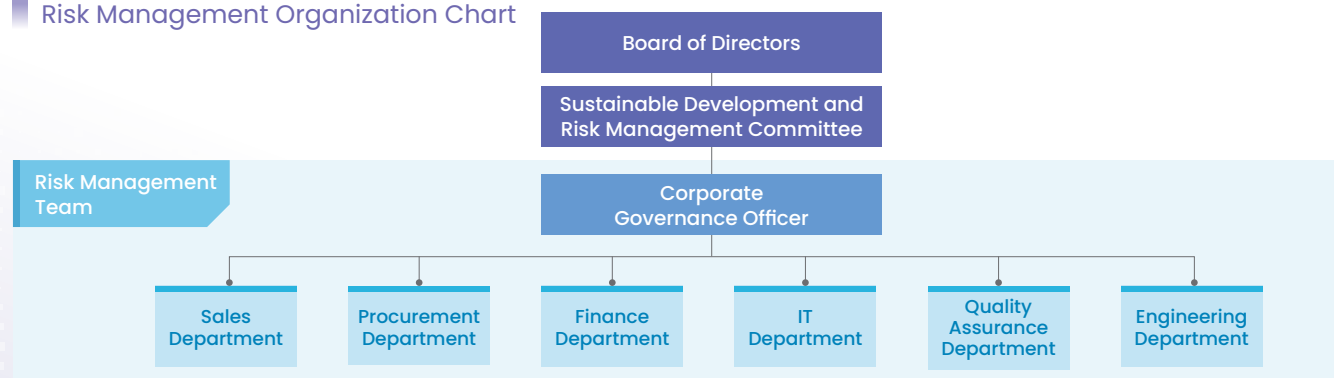
Risk Management Organization

An enterprise's risk management capability plays a crucial role in the risks and opportunities arising from internal and external factors. Risks and opportunities brought about by global trends and the environment may affect the profitability and even survival of enterprises. Rather than leaving the future to unpredictable environments and variables, we should continuously enhance corporate competitiveness and influence, fully grasp business opportunities, and meet the challenges of a new era.

In accordance with the provisions of the "Corporate Governance Best-Practice Principles" and the "Sustainable Development Best Practice Principles", the Company's risk management organization has established the "Sustainable Development and Risk Management Committee" under the Company's Board of Directors as the highest responsible unit for risk management, and the "Risk Management Team" serves as the executive body for risk management. The responsibilities of each department are as follows:

Board of Directors	The Board of Directors is the highest supervisory unit for risk management and is responsible for approving policies and supervising implementation. Responsible for reviewing annual risk management reports, risk implementation reports, and audit reports to ensure the effective implementation of the risk management system. The Board Secretariat interacts and communicates with various staff functional heads from time to time on environmental and social issues related to the Company, and regularly reviews ESG impacts, performance, and strategic objectives at the end of each year.
Sustainable Development and Risk Management Committee	Assist the Board of Directors in performing its supervisory functions by reviewing annual risk reports and recommendations for improvement.
Risk Management Team	The corporate governance officer serves as the chief convener, and members include heads of the sales, procurement, and finance departments, as well as the information, engineering, and quality assurance departments, and are responsible for integrating cross-departmental risk management affairs, convening at least one meeting each year, and submitting reports to the Sustainable Development and Risk Management Committee.

Risk Management Organization Chart



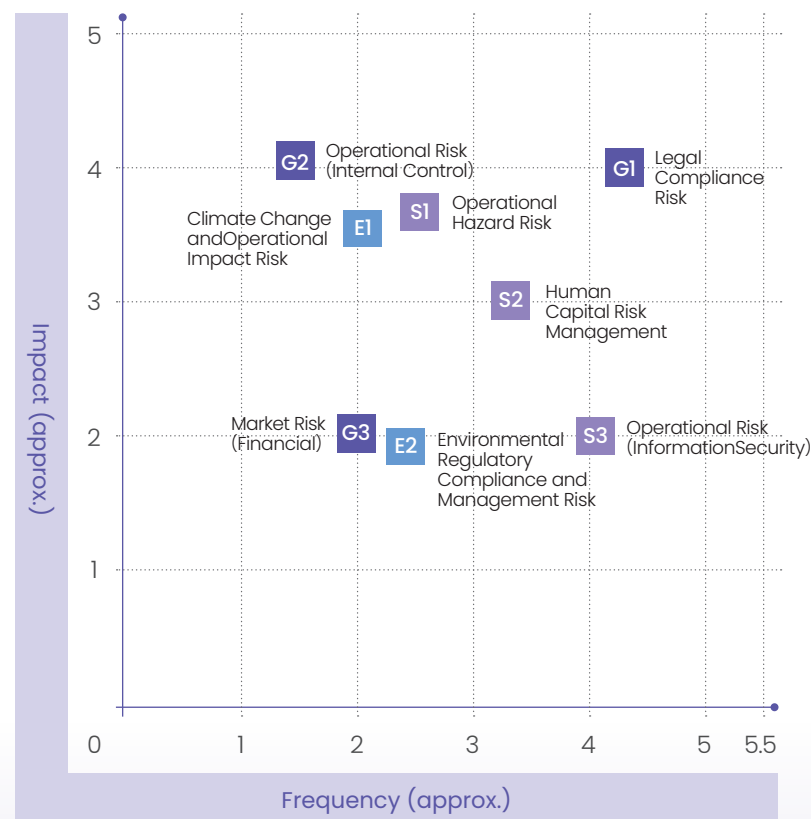
Risk Identification and Response Measures

The Company does not use any precautionary principle as an assessment method for environmental risk assessment, mainly because the Company's operating model is trade- and service-oriented and does not involve manufacturing activities with high pollution or high environmental impact, so environmental risks are relatively limited. The Company currently mainly follows the requirements of relevant environmental regulations, and manages and controls environmental issues through internal management systems and risk assessment mechanisms to ensure that operating activities comply with environmental protection-related regulations.

In accordance with risk management principles and guidelines, EIKEI Group plans to introduce the Company's risk system management, and in accordance with the scope of EIKEI Group's risk management policies and procedures, has completed the identification and assessment of internal risk issues and implemented risk mitigation measures. The explanation is as follows:

Risk Aspect	Risk Issue Identification	Impact	Risk Mitigation Measures
 Economic	Legal Compliance Risk	Failure to fully comply with regulations in various locations may result in fines, operational restrictions, or damage to reputation, thereby affecting the Company's normal operations.	Establish specific guidelines and revise management systems to reduce business dealings with sanctioned countries or high-risk countries and their vendors, and avoid risks and reputational damage caused by regulatory updates not being kept current.
	Operational Risk (Internal Control)	If the internal control system is not effectively implemented, it may cause operational errors, reduced management efficiency, or financial risks.	Establish documentary specifications for each process item, and implement and execute strictly in accordance with various SOP documents.
	Market Risk (Financial)	Fluctuations in exchange rates or interest rates may affect the Company's transaction costs and financial performance.	Regularly assess exchange rate risks and adopt appropriate hedging strategies.
 Social	Operational Hazard Risk	If operational safety is not properly managed, it may lead to injuries or occupational accidents, affecting employee safety and the Company's operations.	Follow regulatory requirements and establish operational safety rules to avoid hazardous incidents.
	Human Capital Risk Management	If talent is lost or professional capabilities are insufficient, it may affect the Company's operational efficiency and long-term development.	Complete the talent development plan for all colleagues of the Company and provide diversified education and training.
	Operational Risk (Information Security)	Inadequate information security management may result in data leaks or system attacks, affecting the Company's operations and customer trust.	Implement graded access permissions for shared folders, and conduct regular reviews and audits.
 Environmental	Climate Change and Operational Impact Risk	Climate change has led to an increased frequency of extreme weather events (such as typhoons and heavy rain), which may affect logistics and transportation, supply chain stability, and delivery schedules, thereby causing operational disruptions or increased costs.	Continue to monitor climate change trends and meteorological information, strengthen supply chain management and logistics planning, and establish flexible adjustment mechanisms to reduce the impact of climate factors on operations.
	Environmental Regulatory Compliance and Management Risk	Failure to continuously monitor environment-related regulations at each operating location may result in non-compliance risks, fines, or damage to the Company's reputation.	Continue to monitor changes in environmental regulations in various locations, ensure compliance through management mechanisms, and gradually strengthen the environmental management system.

Risk Issue Impact Table



■ Economic ■ Social ■ Environmental

2.6 Climate Change Risks and Opportunities

Climate Governance

The scope of the Company's climate-related information disclosure is mainly the Company, and covers major subsidiaries with actual operations. The relevant scope of disclosure is not completely consistent with the preparation scope of the Consolidated Financial Statements, mainly considering the nature of operations of certain subsidiaries and the availability of data, and the scope of disclosure will be gradually expanded.

The Company has referred to the IFRS S2 climate-related disclosure framework and discloses the management of climate-related risks and opportunities in accordance with the four pillars of Governance, Strategy, Risk Management, and Metrics & Targets.

Climate Governance

As global climate change issues receive increasing attention, governments and international organizations continue to strengthen climate-related policies and disclosure requirements, and enterprises also need to face the transition risks and physical risks brought by climate change. In 2024, global temperatures reached another record high, and extreme climate events such as heavy rainfall, drought, and high temperatures have become increasingly frequent, gradually affecting the operating environment and supply chain stability of enterprises. Therefore, climate governance has become an important issue for sustainable development and risk management of enterprises.

As a member of the global supply chain, EIKEI Group continues to pay attention to the impact of climate change on corporate operations, and is gradually establishing management mechanisms for climate-related risks and opportunities. By strengthening the climate governance framework, risk management, and related action measures, the Group aims to enhance its resilience in responding to climate change. In addition, the Company also continues to promote energy conservation, carbon reduction, and resource management measures, and is gradually moving toward low-carbon operations to reduce the impact of operating activities on the environment and respond to stakeholders' concerns on climate issues.

Board of Directors Supervision

The Board of Directors is the highest supervisory unit for climate governance of EIKEI Group. The Board of Directors is responsible for supervising the Company's climate-related strategic direction and management mechanisms, and incorporates climate change issues into considerations of the Company's overall operating strategy and risk management. Through the operation of the Sustainable Development and Risk Management Committee, the Board of Directors regularly keeps abreast of the implementation status of the Company's climate risk management and sustainable development promotion.

In addition to being responsible for reviewing the Company's major sustainable development issues and climate-related strategies, the Board of Directors also understands the possible impacts of climate-related risks and opportunities on the Company's operations through regular reports from management, and provides strategic guidance in response to changes in the operating environment, so as to ensure that the Company, while pursuing operational growth, can also take into account environmental responsibility and sustainable operations.

Sustainable Development and Risk Management Committee

To strengthen the governance framework for the Company's sustainable development and risk management, EIKEI Group has established the "Sustainable Development and Risk Management Committee" to assist the Board of Directors in supervising the Company's sustainable development strategy and risk management-related matters. The committee is responsible for integrating the management and promotion of environmental, social, and corporate governance (ESG) issues, and incorporating climate change-related risks and opportunities into the overall risk management framework for assessment and control.



The main responsibilities of the Sustainable Development and Risk Management Committee include :

- 1 Plan, review, and supervise the Company's sustainable development and risk management policies, strategies, and annual plans.
- 2 Review the appropriateness of the risk management framework, and supervise the identification, assessment, early warning, and response to major risks.
- 3 Supervise the disclosure of sustainability-related information, including but not limited to the preparation and review of the annual sustainability report.
- 4 Track and review the implementation results of sustainable development and risk management, and provide recommendations for improvement.
- 5 Handle other significant sustainability and risk management matters assigned by the Board of Directors or required by relevant competent authorities.

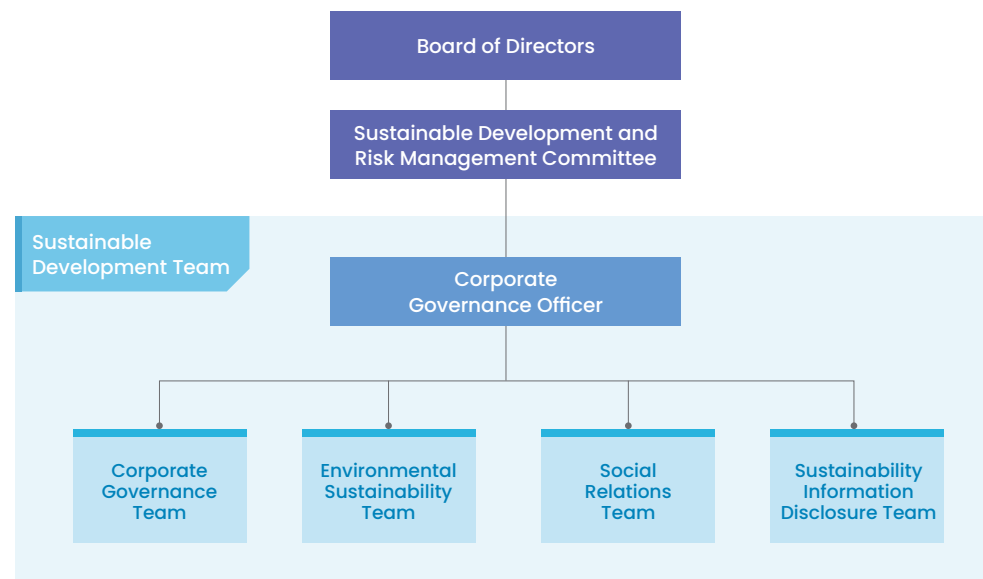
Sustainable Development Team

Under the Sustainable Development and Risk Management Committee, EIKEI Group has established the "Sustainable Development Team", which is composed of personnel from relevant departments and is responsible for implementing the Company's sustainable development strategy and related action plans. The Sustainable Development Team is divided into the following four groups according to business attributes:



Each group promotes relevant sustainable development matters according to its responsibilities, and regularly consolidates the implementation status, which is coordinated, managed, and supervised by the Sustainable Development and Risk Management Committee.

Sustainability Development Organizational Structure



Integrated Risk Management System

EIKEI Group has established a comprehensive risk management mechanism, and the scope of risk management covers operational risk, financial risk, market risk, and legal compliance risk, among other aspects. Through management processes such as risk identification, risk assessment, risk response, and continuous supervision, the Company continuously reviews the impact of various potential risks on the Company's operations.

Climate change-related risks are also incorporated into the Company's overall risk management framework for assessment and management. By identifying the transition risks and physical risks brought about by climate change, the Company assesses their possible impacts on operations, the supply chain, and finance, and formulates corresponding response measures.

The Sustainable Development and Risk Management Committee regularly consolidates climate-related issues and implementation status, and reports the relevant promotion results and future plans to the Board of Directors each year, so as to ensure that climate risk and opportunity management can continue to be incorporated into the Company's overall business decision-making considerations and gradually strengthen the Company's ability to respond to climate change issues.

Climate Risk and Opportunity Identification and Assessment

To strengthen the Company's management of and response capabilities for climate change issues, EIKEI Group conducts the identification and assessment of climate-related risks and opportunities through a systematic process. The Sustainable Development Team regularly collects and compiles international climate policy trends, climate-related information disclosure regulations for listed companies, peers' sustainability reports, and industry development trends each year, and convenes the Sustainable Development Team and relevant departments for joint discussion to comprehensively identify climate-related issues that may affect the Company's operations.

During the process of collecting issues, the Company gathers assessment opinions from relevant department heads and business units through interviews regarding the possible operational impacts and likelihood of occurrence caused by climate issues to each unit, and conducts scoring analysis based on the two indicators of "impact level" and "likelihood of occurrence", with the combined assessment results of the two indicators serving as the basis for determining materiality. The Company then prepares a climate risk and opportunity matrix to identify issues that have a more significant impact on the Company's operations.

The 2025 climate issue assessment was conducted by the unit promoting sustainable development, which convened the Sustainable Development Team for discussion. With reference to domestic and international climate-related regulatory trends, peers' sustainability disclosure content, and industry development directions, a total of 10 climate-related issues were identified, including :

3 transition risks

2 physical risks

5 climate opportunities

Through matrix analysis of the scoring results for "impact level" and "likelihood of occurrence" by each department, the Company implements classified management based on the scoring results of each climate issue. When the impact level or likelihood of occurrence of an issue reaches a certain level (such as 2 or above), it is listed as a climate-related issue requiring attention and included in the scope of subsequent management and tracking.

Based further on the scoring results, the Company selected the issues with the highest combined scores from the three major categories of transition risks, physical risks, and climate opportunities, respectively, as the significant climate risks and opportunities for the current year, as the key focus for priority management and disclosure; the remaining issues are included in the scope of continuous management and observation according to their risk levels. The significant climate risks and opportunities for the current year include :

Transition Risk

Strengthened emissions disclosure and assurance requirements

Physical Risks

Logistics disruptions caused by extreme climate

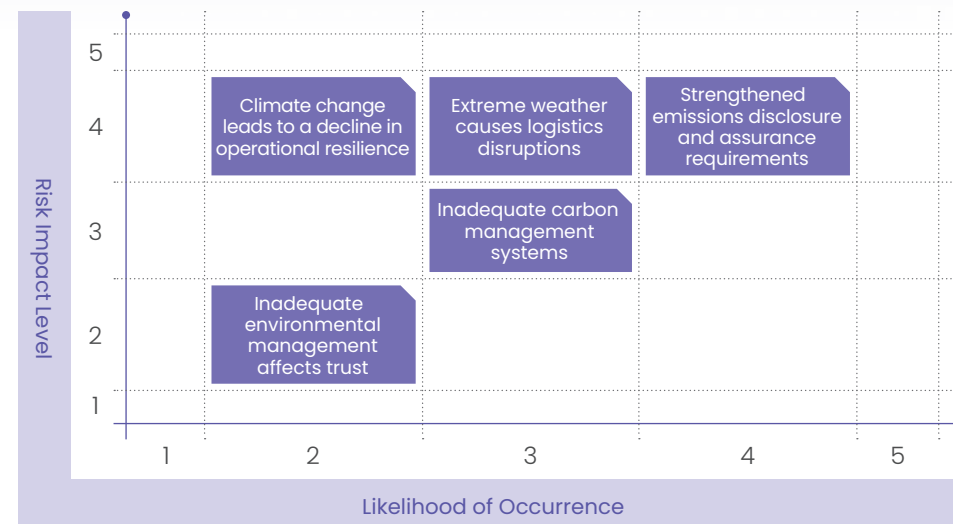
Climate Opportunities

Energy-saving equipment and process optimization

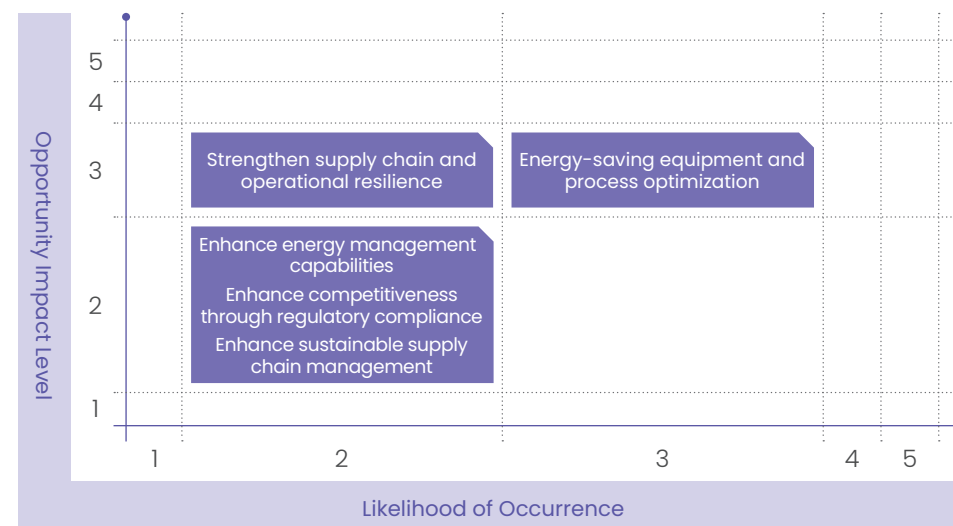
The above issues will continue to be incorporated into the Company's climate risk management and strategic planning, and will be supervised and tracked through the Sustainable Development and Risk Management Committee, so as to ensure that the Company can respond early to the potential impacts brought by climate change.

Based on the scoring results for the impact level and likelihood of occurrence of each issue, the Company has prepared the climate risk and opportunity matrix as follows :

Climate Change Risk Matrix



Climate Change Opportunity Matrix



Climate Risk and Opportunity Impact Assessment

Under the supervision of the Board of Directors and the Sustainability Development and Risk Management Committee, the Company further conducted impact assessments on the identified climate-related risks and opportunities to understand their actual and potential impacts on the Company's operations, strategy and finance.

The evaluation dimensions include labor costs, equipment investment, capital expenditures and potential losses, supplemented by a quantitative scoring method to analyze the degree of impact of each risk and opportunity. The scoring results are used to compare the relative degree of impact of each issue, serving as a reference basis for subsequent risk management and resource allocation.

To analyze the impact of climate issues on the Company over different time horizons, the timeframes set by the Company are: short term : 1–2 years, medium term : 3–9 years, and long term : over 10 years.



01 Financial Impact of Transition Risks

In terms of "Strengthened Emissions Disclosure and Assurance Obligations," as governments in various countries gradually strengthen greenhouse gas emissions disclosure and management regulations, enterprises must invest more resources in carbon emissions inventories, data management and third-party verification, which may increase the Company's operating costs and management burden. To respond to the relevant requirements, the Company has gradually established a carbon emissions data management mechanism and introduced related system tools to enhance the completeness and operational efficiency of carbon management information.



02 Operational Impact of Physical Risks

Extreme weather events brought about by climate change, such as typhoons, heavy rain or floods, may cause logistics transportation delays or supply chain disruptions, thereby affecting product delivery schedules and customer service quality. To reduce the related risks, the Company continues to strengthen supply chain risk management and logistics planning, and through real-time weather information monitoring and transportation adjustment mechanisms, reduce the impact of extreme weather on operations.



03 Operational Benefits of Climate Opportunities

As enterprises place increasing importance on energy efficiency and low-carbon operations, the Company enhances operational efficiency and reduces energy use costs through measures such as the introduction of energy-saving equipment and process optimization. In addition, through strengthening energy management and supply chain management capabilities, it also helps enhance corporate competitiveness and create long-term operational value.

Based on the comprehensive assessment results, the Company will continue to pay attention to the potential risks and opportunities brought about by climate change, and through sound management mechanisms and strategic planning, gradually strengthen the enterprise's operational resilience and long-term sustainable development capabilities under climate change scenarios. At the same time, climate-related opportunities may also bring cost optimization and potential revenue enhancement by improving operational efficiency and resource use efficiency.

Currently, the Company primarily uses qualitative methods to assess the financial impacts of climate-related risks and opportunities, and has not yet established a complete quantitative financial impact assessment mechanism. In the future, the Company will gradually establish financial quantification methods for climate risks, including identifying related costs and potential loss items, and establishing estimation models and data collection mechanisms.

It is expected that the collection of basic data and planning of the assessment framework will be completed in the short term (1–2 years), and quantitative analysis methods will be gradually introduced in the medium term. In the future, based on the maturity of the mechanism, the Company will progressively disclose the financial impact amounts of climate-related risks and opportunities to enhance the completeness and transparency of information disclosure.

Climate Change Risk Impacts and Response Opportunities

GRI 201-2 a.i & ii & iv

Main Category	Subcategory	Risk or Opportunity Item	Explanation	Financial Impact	Impact Level	Frequency	Time of Occurrence	Likelihood of Occurrence	Management Approach
Transition Risk	Policy and Regulatory Risk	Strengthened emissions disclosure and assurance requirements	As countries' regulations gradually require greenhouse gas inventories, disclosure and third-party assurance, compliance costs increase.	Increase in operating or capital costs	4	4	Short-term	4	Complete carbon inventory work and assurance in accordance with the regulatory schedule
	Technological Risk	Inadequate carbon management systems	If information systems are not upgraded in a timely manner, carbon data accuracy and reporting efficiency will be affected	Increase in operating or capital costs	3	3	Short-term	3	Introduce ESG systems and optimize ERP systems
	Reputational Risk	Inadequate environmental management affects trust	Failure to properly respond to climate issues may affect brand image and customer trust	Decrease in demand for products or services	2	2	Medium-term	2	Strengthen disclosure transparency and supply chain management
Physical Risks	Immediate Risk	Extreme weather causes logistics disruptions	Typhoons and floods may cause shipment delays and inventory losses.	Increase in claims paid	4	2	Short-term	3	Establish contingency plans and adjust logistics arrangements
	Long-term Risk	Climate change leads to a decline in operational resilience	Long-term extreme weather affects supply chain stability and business continuity	Increase in operating or capital costs	4	2	Long-term	2	Enhance supply chain resilience and risk assessment
Opportunity	Resource Use Efficiency	Energy-saving equipment and process optimization	Reducing energy use and operating costs	Reduction in operating or capital costs	3	3	Medium-term	3	Promote energy-saving equipment and process improvements
	Energy Sources	Enhance energy management capabilities	Strengthening energy monitoring helps long-term carbon reduction	Others	2	2	Medium-term	2	Establish energy management and data analysis
	Products and Services	Enhance sustainable supply chain management	Delivering more stable and sustainable services	Increase in demand for products or services	2	2	Medium-term	2	Include in supplier review
	Market Opportunity	Enhance competitiveness through regulatory compliance	Responding early to climate policies enhances market trust	Increase in operating revenue	2	2	Medium-term	2	Deploy compliance and disclosure in advance
	Resilience	Strengthen supply chain and operational resilience	Strengthen supply chain and operational resilience	Others	3	2	Long-term	2	Establish backup and risk management mechanisms

In addition to qualitative analysis, the Company also uses quantitative scoring methods to assess the degree of impact of various climate risks and opportunities on different cost dimensions.

Degree of Impact of Actions Taken to Manage Risks or Opportunities on Costs

Subcategory	Risk or Opportunity Item	Labor Costs	Equipment Costs	Capital Expenditures	R&D expenditure	Social Activity Expenditures	Losses and Remediation	Outsourcing Costs	Insurance Expenses
Policy and Regulatory Risk	Strengthened emissions disclosure and assurance requirements	3	2	2	0	0	0	0	0
Technological Risk	Inadequate carbon management systems	3	1	2	0	0	0	0	0
Reputational Risk	Inadequate environmental management affects trust	1	1	1	0	1	2	0	0
Immediate Risk	Extreme weather causes logistics disruptions	3	2	1	0	0	4	0	2
Long-term Risk	Climate change leads to a decline in operational resilience	2	2	3	0	0	3	0	1
Resource Use Efficiency	Energy-saving equipment and process optimization	1	2	2	0	0	0	0	0
Energy Sources	Enhance energy management capabilities	1	2	2	0	0	0	0	0
Products and Services	Enhance sustainable supply chain management	1	1	1	0	0	0	0	0
Market Opportunity	Enhance competitiveness through regulatory compliance	1	1	1	0	1	0	0	0
Resilience	Strengthen supply chain and operational resilience	2	2	2	0	0	0	0	0

Note : The scores listed in this table are the results of qualitative assessments conducted by the Company for internal management purposes, and are used to compare the relative impact of various climate risks and opportunities. The score range is 0–5, where 0 represents no impact and 5 represents the highest degree of impact; corresponding financial amount ranges have not yet been established, and therefore actual amounts have not been disclosed.

Climate-Related Indicators and Targets

To proactively address the risks and opportunities brought about by climate change, EIKEI Group has gradually established climate-related management indicators and targets based on the results of climate risk and opportunity assessments to continuously track the effectiveness of climate governance and management. The related indicators mainly cover greenhouse gas management, carbon emissions data management and energy management, and in line with the "Sustainable Development Roadmap" and the "Sustainable Development Action Plan" announced by Taiwan's competent authorities, the Company is gradually strengthening its climate-related information disclosure and management capabilities.

EIKEI Group completed the climate-related information disclosure operations for listed companies in 2024. In the future, the Group will gradually promote greenhouse gas inventory and assurance operations in accordance with the regulations of the competent authorities, and through establishing a carbon emissions data management mechanism and optimizing information systems, enhance climate data management capabilities as the foundation for formulating future climate strategies and carbon reduction targets.

Greenhouse Gas Inventory and Assurance Targets

To comply with the competent authorities' requirements for climate information disclosure by listed companies, EIKEI Group has planned to complete greenhouse gas inventory and assurance operations in stages. In the future, the scope of inventory will be gradually expanded to various subsidiaries and operating sites, and greenhouse gas inventories and third-party assurance will be completed according to the regulatory schedule.

In accordance with its climate-related management strategy, EIKEI Group has formulated greenhouse gas inventory and assurance targets and carbon emissions data management targets. The relevant schedule is shown in the table below.

Type of Target		Target Year	Target Description
Greenhouse Gas Inventory and Assurance Targets	Inventory	2026	Completed the greenhouse gas inventory for the 2025 Parent Company Only and major operating sites
		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 greenhouse gas inventory of the 2027 Parent Company Only and certain sites
		2029	Complete assurance for the consolidated company GHG inventory for 2028.
Enhance Carbon Emissions Data Management Goals		2026	Optimize the system settings for ERP carbon emissions data collection and introduce sustainability report and greenhouse gas inventory systems to reduce colleagues' operating time.
		2030	Strengthen data management by monitoring and analyzing transportation, inventory, and other relevant data to accurately track carbon emissions and resource consumption.

Through gradually promoting greenhouse gas inventory and assurance, the Company will continue to strengthen the quality of climate-related information disclosure and establish complete basic carbon emissions management data as the basis for promoting future carbon reduction strategies and climate management.

Enhance Carbon Emissions Data Management Goals

In addition to greenhouse gas inventory, EIKEI Group also continues to strengthen carbon emissions-related data management mechanisms to improve the efficiency of climate-related information collection and management.

In terms of short-term targets, the Company will optimize the system settings for carbon emissions data collection in the ERP system and introduce sustainability report and greenhouse gas inventory-related information management systems to improve the efficiency of carbon emissions data collection and reduce colleagues' operating time.

In the medium to long term, the Company will continue to strengthen carbon emissions data management capabilities and gradually establish data analysis mechanisms for transportation, inventory and operation-related activities to more accurately understand the Company's carbon emission sources and resource consumption, and serve as an important basis for future climate management strategies and operational optimization.

2.7 Information Security

Information Security Management Policy

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 Team" is composed of personnel designated by the Chief Information Security Officer and is responsible for promoting information security policies and implementing the reporting and response to information security incidents. Its duties 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. It obtained ISO 27001 certification in 2025, implemented the Group's information security management procedures, and thereafter renews the certification regularly each year to maintain the pace of information security management.



Information Security Management Organization Chart



Responsibilities by Unit

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

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

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.

Item	Frequency
Conduct regular annual certification in accordance with ISO 27001:2022	Annually
Regularly issue MDR monthly reports	Monthly
Conduct of Social Engineering Drills	Annually
Regularly review information security intelligence	Weekly
Update of Device Software and Firmware (including IPS information)	Monthly
Audit of M365 Login Activities	Monthly
Review of Information System Access Permissions	Quarterly
Review of End-of-Life (EOL) Information Equipment	Semiannually
Review of Information Security Management Strategies (SAAS/OP)	Quarterly
Participate in information security organizations and regularly participate in information security annual conferences held by such organizations	Annually

Resources Invested in Information Security Management

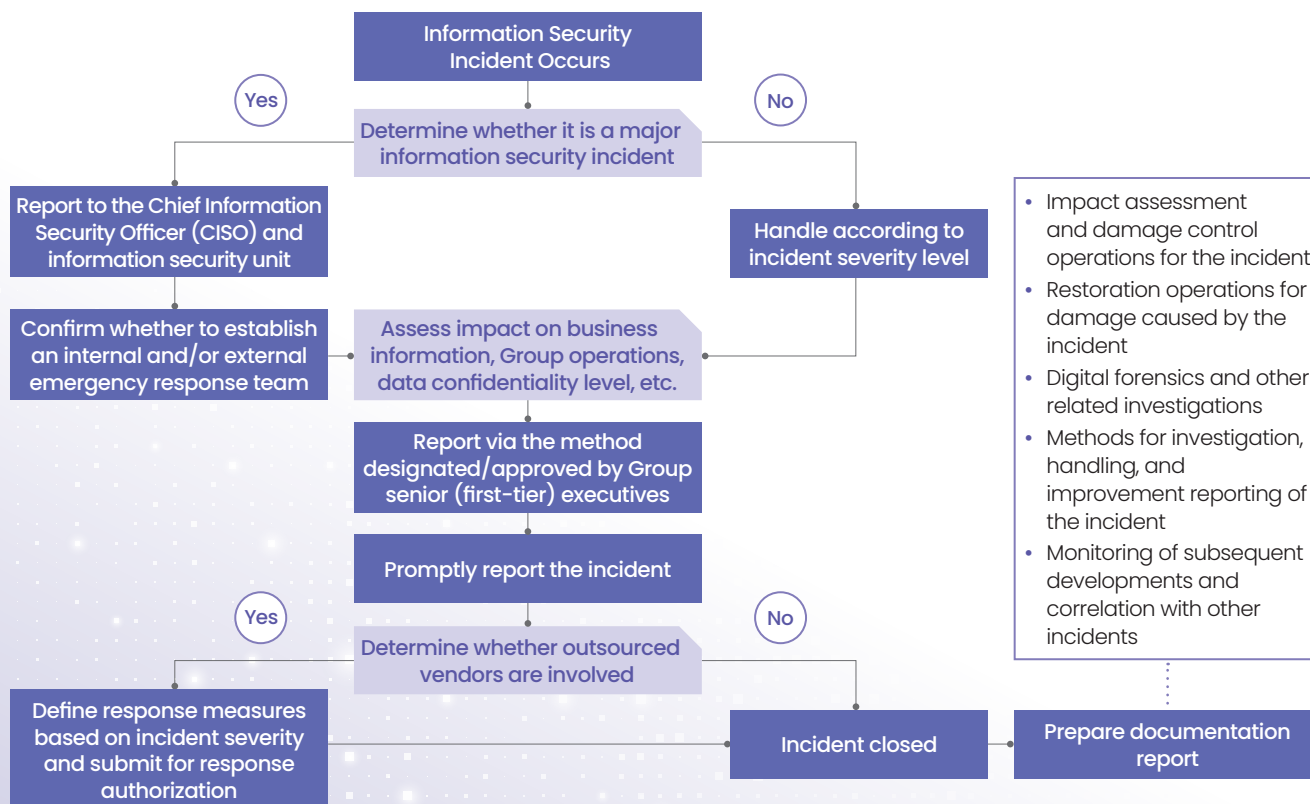
EIKEI Group recognizes the importance of information and communication security to its operations. Each year, the Group allocates a budget for the procurement and maintenance of security-related hardware and software, including firewall systems, email backup systems, email archiving systems, data center environmental control systems, and network management systems. In 2025, 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 protect the Company's critical information assets.

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 2025, EIKEI Group recorded no major information security incidents.

Information Security or Privacy Incident Reporting and Response Flowchart



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 2025, the total training hours amounted to 171 hours.

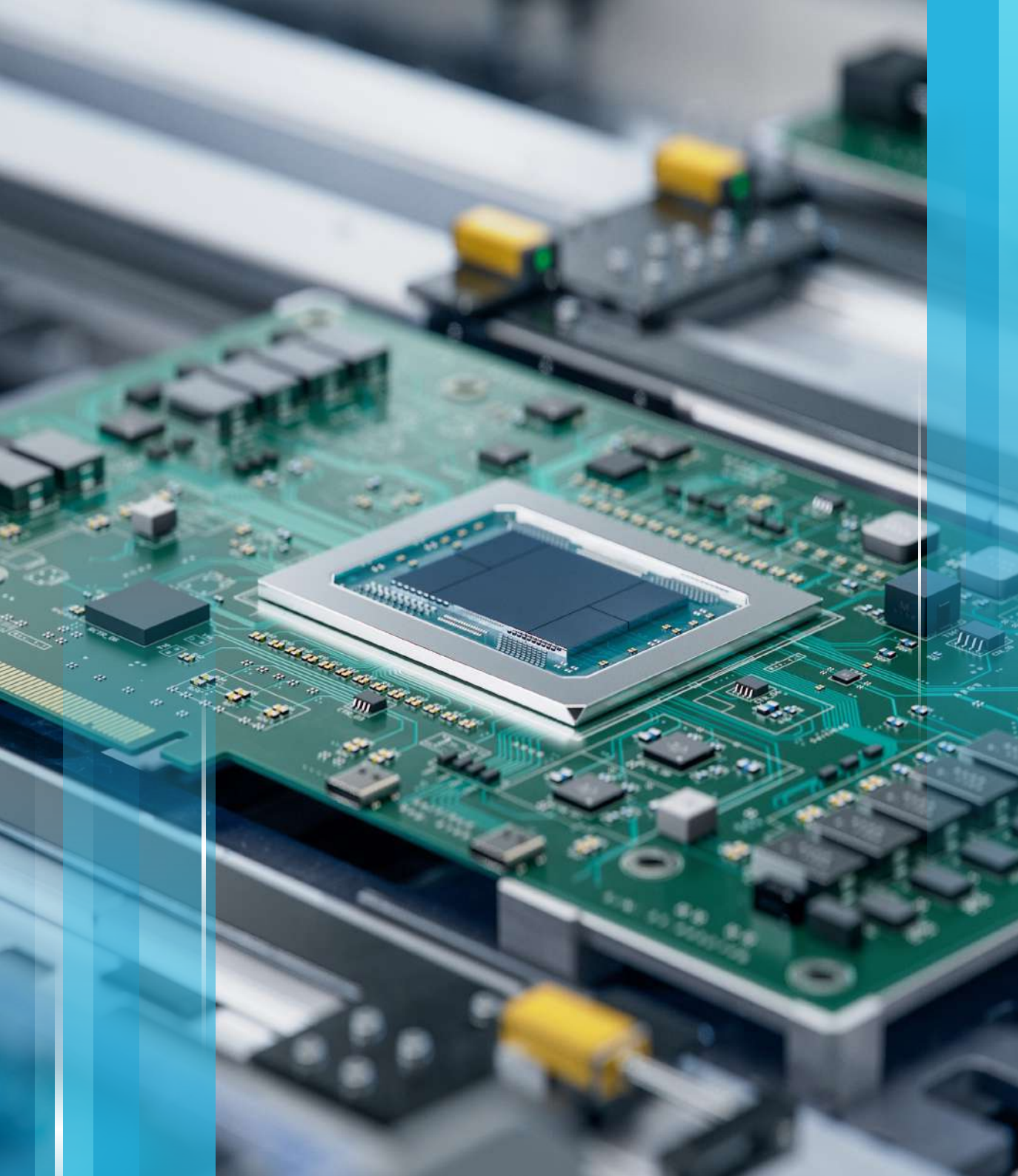
2025 Information Security Education and Training

Social Engineering Drill and Briefing			
Target	Hours		1
All Group Employees	Number of Participants		124

Taiwan CERT/CSIRT Alliance Cybersecurity Training			
Target	Hours		2
Information Security Department	Number of Participants		2

Taiwan Cybersecurity Incident Reporting and Response Annual Conference			
Target	Hours		8
Information Security Department	Number of Participants		2

ISO27001-related audit training			
Target	Hours		9
All Group Employees	Number of Participants		3



CHAPTER

3

Products and Services

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3.1 Products and Services

Product and Service Overview

Professional PCB Supply Services

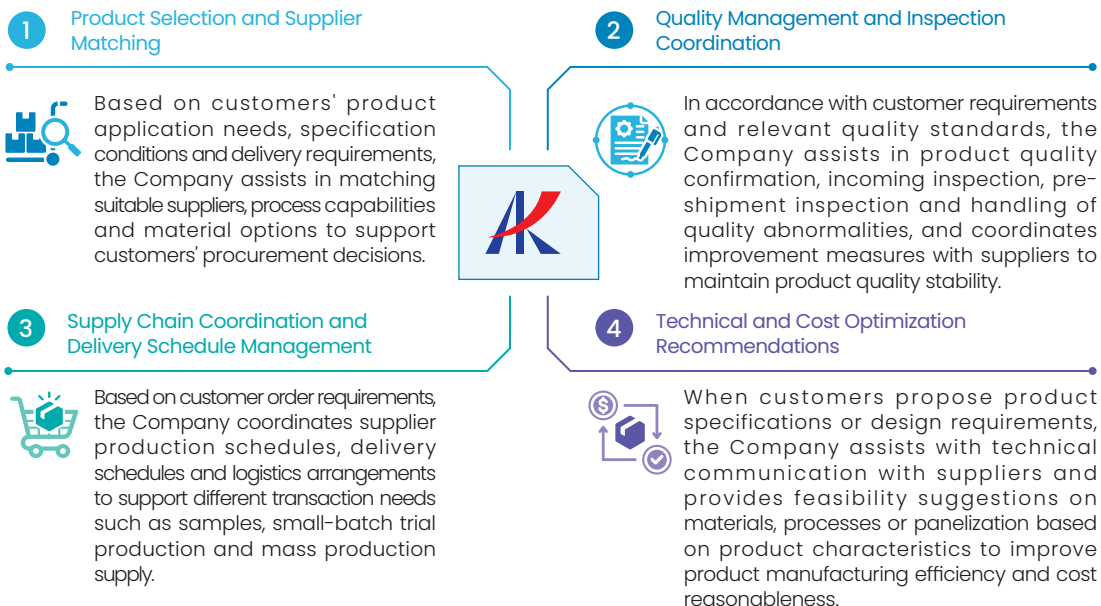
1 Overview of Operating Model

As electronic products develop toward light weight, high performance and multifunctionality, printed circuit boards (PCBs), as important carriers of electronic components, have an important impact on the production and application of end products in terms of their quality, delivery schedules and supply stability.

EIKEI Group is mainly engaged in the trading of printed circuit boards and electronic components, and its operating model is primarily trading services rather than self-manufacturing. Through long-accumulated supplier resources, quality management experience and cross-regional coordination capabilities, the Company assists customers with product procurement, quality confirmation, delivery schedule coordination and after-sales service to maintain product quality and stable supply chain operations.

2 Main Service Contents

As a printed circuit board trading service provider, EIKEI Group's main service contents include product selection, supplier matching, quality management, delivery schedule coordination and technical communication.



3 Main Product Scope

EIKEI Group mainly provides printed circuit boards and also provides trading services for related electronic components and industrial products according to customer needs. Printed circuit board product types include single-sided boards, double-sided boards and multilayer boards, and products of different materials and processes are supplied according to product application requirements, such as FR-4 fiberglass boards, high TG boards, aluminum substrates, high-frequency boards, heavy copper boards, impedance boards, gold finger boards and castellated hole boards.

4 Supplier Management and Quality Control

As EIKEI Group's main operating model is trading services, supplier management is an important foundation for maintaining product quality, stable delivery schedules and customer service quality. Based on factors such as product specifications, quality performance, delivery schedule stability, degree of cooperation and customer needs, the Company cooperates with suitable suppliers and continuously manages supplier performance through supplier evaluation, quality audits, transaction record management and tracking of quality abnormalities.

In terms of quality management, in accordance with customer requirements and relevant standards, the Company assists in confirming product quality and specification compliance, and when quality abnormalities occur, communicates and coordinates with suppliers and customers and tracks improvement measures and handling progress. The Company also gradually strengthens management requirements for suppliers in areas such as quality, environment, social responsibility and ethical management through management mechanisms such as the Supplier Code of Conduct and Commitment.

5 Product Application Scope

The printed circuit boards and electronic component products provided by EIKEI Group are used in consumer electronics, industrial control, automotive electronics, communication equipment and lighting equipment, among other fields. The Company will continue to provide products and services that meet quality requirements and delivery schedule requirements according to market demand, customer product specifications and supply chain conditions.

3.2 Product Health and Safety

Product Quality Management

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.

Taiwan Branch:
ISO 9001:2015 Quality Management System certification



Shenzhen subsidiary
ISO 9001:2015 Quality Management System certification



Thailand subsidiary
ISO 9001:2015 Quality Management System certification



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 the processes and internal control policies of product quality management, EIKEI Group's quality control team is responsible for conducting detailed inspections at supplier factories to prevent defective products from flowing to customers, and carrying out batch returns when necessary. 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 certification in 2012, and through standard operating procedures, ensures that product quality can meet quality requirements.

As global environmental awareness continues to rise, public attention to environmental protection has increased. In addition, many chemical substance leakage incidents in recent years have caused serious impacts on the environment and human health, resulting in global concern and apprehension regarding hazardous substance management. Therefore, in recent years, the compliance requirements of major international brands for hazardous substances and restricted substances in products have become increasingly stringent. Compliance with regulations such as RoHS, Halogen, REACH, VOCs and TSCA has become a requirement that enterprises cannot ignore.

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 regulations such as RoHS and REACH, and do not use metals sourced from conflict mineral producing regions. In 2025, 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	2025.8.21
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		

Applicable Laws and Regulations	Relevant Specific Indicators	Evaluation Results	Evaluation Time	Coverage Rate of Applicable Products
REACH	Latest version requirements	Complies with	2025.8.21	100%
ROHS	Latest version requirements	Complies with	2025.8.21	100%

Customer Rights Protection Policy and Complaint Procedures

The Company follows the "Corporate Sustainable Development Best Practice Principles" and has formulated and implemented the following policies and complaint procedures with respect to issues such as customer health and safety, marketing and labeling, and protection of consumer rights:

Protection of Consumer and Customer Rights Policy

Customer health and safety

Products strictly comply with international regulations such as RoHS and REACH to restrict the use of hazardous substances. In 2025, EIKEI Group did not have any violations of regulations related to the health and safety of products and services.

Honest marketing and labeling

Advertising and marketing strictly comply with laws and regulations. Quotations, order confirmations and shipping documents (packing lists, invoices and customs declarations) all comply with standard international trade formats to ensure transparent and accurate product information and labeling.

Rights protection

Standards for inspection of finished product appearance and mechanisms for segregation of non-conforming products have been established. In the event of major quality abnormalities or failure to meet environmental protection requirements, the Company commits to reporting within 48 hours and proactively informing customers to ensure customers' right to know and rights.

Customer Complaint Channels and Complaint Procedures

Complaint channels

Multiple communication windows have been established, and customers may submit rights-related complaints through the dedicated customer complaint mailbox (eikei-info@ei-kei.com) or dedicated customer service for each market.

Handling procedures

After receiving feedback on quality or rights-related complaints, the closed-loop complaint procedure will be initiated: receipt will be confirmed within 4 hours, a preliminary analysis report will be issued within 24 hours, and where necessary, the Company will coordinate customers and suppliers to jointly analyze the causes, and the quality control and procurement units will track the effectiveness of supplier improvements to prevent recurrence of adverse situations.

Product Risk Assessment

1 Purpose

Ensure that non-conforming outputs can be promptly identified, recorded, evaluated and segregated by the responsible units, so as to prevent non-conforming outputs from being used or applied in further production, achieve the purpose of control and ensure the quality of outputs.

3 Responsibilities

Item	Inspection Category	Identification Unit	Identification	Segregation	Correction
3.1	Incoming Inspection	Quality Control	Quality Control	Quality Control	Quality Control / Procurement / Suppliers
3.2	Process Inspection	Quality Control / Suppliers	Quality Control / Suppliers	Quality Control / Suppliers	Quality Control / Suppliers
3.3	Finished Product Inspection	Quality Control	Quality Control	Warehouse Management / Suppliers	Quality Control / Suppliers
3.4	Customer Inspection	Quality Control / Sales	Quality Control / Sales	Warehouse Management	Quality Control and Responsible Units

4 Definitions

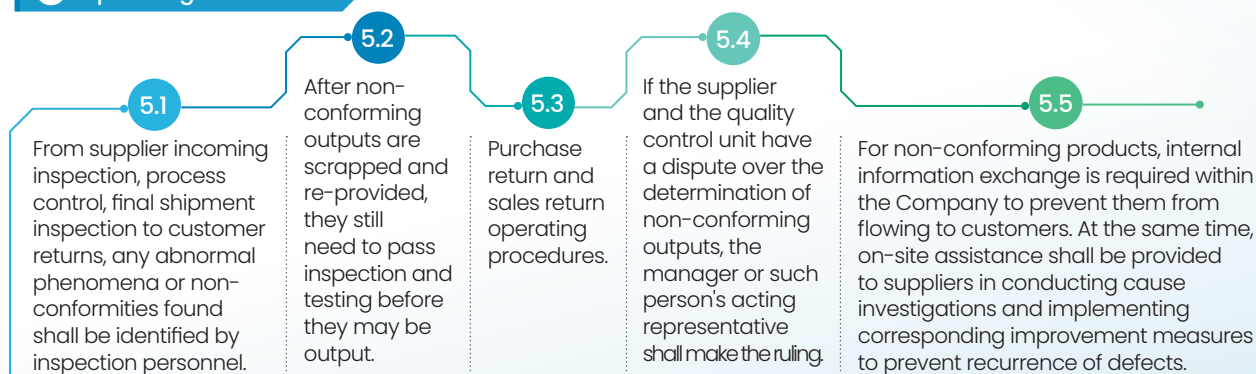
Segregation marking

Immediately segregate defective products and make appropriate markings. In the event of major quality abnormalities, such as if the quality of the entire batch of products is non-conforming, or if environmental protection requirements are not met, it must be reported within 48 hours to management and corresponding actions shall be taken under its instructions, such as batch return to the supplier or, where necessary, inform customers to understand the situation.

Re-inspection

For reworked outputs that have undergone the supplier's final inspection, or outputs that have exceeded the storage period, the quality control unit shall carry out re-sampling inspection operations.

5 Operating Procedures



Customer Relationship Management

" Customer Relationship Management——Beyond Transactions, More About Win-Win "

I. Customer Trust as a Core Asset

For PCB trading enterprises, without their own production lines or direct control over raw materials, the most valuable asset lies in customer trust.

In an environment of accelerated iteration of electronic products and frequent supply chain fluctuations, what customers need is not only a supplier, but also a long-term partner that can understand their needs, respond to their changes and share their risks. Therefore, EIKEI Group's customer relationship management philosophy is : **create value through service, win trust through professionalism, and define success through the long term.**

II. Four Pillars of Customer Relationship Management

1 Tiered management : differentiated services, precise responses

To respond to the demand pace of different customers, the Company classifies customers into three tiers and provides differentiated services :

- **Strategic partners (major customers)** : assign dedicated customer service managers and establish one-to-one communication channels; prioritize capacity coordination, and respond to urgent orders within 24 hours; hold regular technical exchange meetings to share new industry materials and new processes.
- **Growth customers (small and medium batches)** : provide fast quotation channels and complete selection recommendations within 24 hours; assist in manufacturability design reviews to reduce production costs from the source; conduct quarterly follow-up visits to track product use and adjust service strategies in a timely manner.
- **Sample/trial production customers (potential customers)** : professional engineering personnel interface with such customers to answer technical questions; provide sample testing tracking services and promptly provide optimization suggestions based on test results; establish potential customer files and continuously provide industry information.

2 Full-process traceability : making every transaction traceable

To establish long-term trust, the Company implements highly transparent management :

- **Order visualization** : after customers place orders, they can check order progress through a dedicated system—from document review, production scheduling, quality inspection reports to logistics tracking, with full-process transparency.
- **Batch traceability** : each batch of shipped PCBs retains production batch numbers, raw material source records and quality inspection data. If any quality issue arises, the cause can be quickly identified and the flow of products in the same batch can be traced.

3

Proactive service

thinking ahead of customer needs

- **Market alert mechanism** : when the prices of raw materials such as copper foil and fiberglass cloth fluctuate, procurement suggestions are promptly pushed to customers to help them reasonably stock inventory and avoid the risk of rising costs.
- **Periodic review** : provide customers with quarterly procurement data analysis reports, including procurement amount, on-time delivery rate, quality pass rate and cost reduction suggestions, to make the value of cooperation concrete.
- **Front-end technical support** : intervene in advance during customers' new product R&D stage and provide suggestions on board material selection to avoid the risk that suitable production resources cannot be found after design completion.

4

Closed-loop complaints

every complaint is an opportunity for improvement

- **Rapid response** : after receiving quality feedback, confirm receipt within 4 hours and issue a preliminary analysis report within 24 hours.
- **Tripartite coordination** : the Company assumes the role of communication hub - coordinating customers, board manufacturers and raw material suppliers to jointly analyze causes, without shirking responsibility or delay.
- **Improvement tracking** : establish complaint files, regularly review high-frequency issues and reverse-optimize supplier selection criteria.

III. Supply Chain Commitment: Being Customers' Most Reliable Procurement Partner

In the process of electronic product hardware innovation, the Company is committed to safeguarding the rear of the supply chain for customers :

- **No different treatment based on order size** : whether one sample piece or a batch of ten thousand pieces, the same professional service standard is upheld.
- **No increase in cost due to communication links** : provide a single and efficient communication window to reduce coordination costs for both parties.
- **No damage to trust due to short-term interests** : recommend the most suitable board materials, rather than the highest-priced board materials; proactively remind customers of potential risks, rather than concealing risks.

Trust Across Borders, Driving Future Quality

I. Defining Value Under Globalization and High Standards

As a PCB trading company focusing on overseas markets, every cross-border transaction is not only the delivery of products, but also the transmission of trust. Especially in the field of automotive electronics, where quality requirements are almost stringent, what customers choose is the complete quality assurance system and long-term service capability behind it. The Company's customer relationship management philosophy is : **understand needs with an international perspective, ensure quality with automotive-grade standards, and manage customer relationships with long-termism.**

II. Customer Relationship Management Strategies for Overseas Customers

1 Cross-cultural communication: eliminate distance, and build trust

- **Multilingual, multi-time-zone services** : equipped with a customer service team fluent in English, with localized language support in some core markets (such as German-speaking and Japanese-speaking regions). Establish a 24-hour response mechanism – after customers send emails or messages, there must be a reply within 4 hours, and urgent matters are responded to within 2 hours.
- **Transparent internationalized processes** : provide a bilingual Chinese-English order system, through which customers can check order status, quality inspection reports and logistics tracking at any time. Quotations, order confirmations and shipping documents all comply with standard international trade formats, eliminating communication barriers.
- **Culturally sensitive services** : understand the holidays and working habits of major overseas markets and establish communication relationships in ways consistent with customer habits.

2 International Logistics and Customs Clearance Support

- **Diversified logistics solutions** : provide multiple channels such as DHL/FedEx express, air freight and sea freight, and recommend the optimal solution based on customers' urgency and cost budget.
- **Destination customs clearance assistance** : accumulate import policy and tariff information of major export markets, provide customs clearance document support and assist customers in avoiding customs clearance risks.
- **Overseas warehousing pilot** : for long-term cooperative customers, the establishment of small-batch stocking warehouses in target markets may be negotiated to shorten delivery cycles.

3 International Payment and Credit Insurance Support

- We accept a variety of international settlement methods (T/T, letters of credit, etc.) and assist customers in evaluating credit insurance plans to reduce transaction risks.

III. Deepening Customer Relationship Management in the Automotive Electronics Industry

The requirements for circuit boards in automotive electronics involve driving safety, and zero defects are the only standard. The Company has particularly strengthened the following aspects for automotive electronics customers :

1 Automotive-grade quality traceability system

Full-process traceability

every PCB used in automotive electronics retains a complete traceability chain – from raw material batches, production parameters, inspection data to shipment flow. Customers can query complete files by entering the batch number.

Introduction of IATF 16949 thinking

the Company manages suppliers with the automotive industry's quality control system mindset – giving priority to cooperation with board manufacturers certified under IATF 16949 and regularly auditing their production processes.

PPAP document support

according to customer needs, a complete set of Production Part Approval Process documents can be provided, including control plans, FMEA analysis and full-dimension reports.

2 Long-term Reliability Assurance Services

Aging and testing support

assist customers in arranging high-temperature aging tests, thermal shock tests and vibration resistance tests for key batches, and provide detailed reports.

Early warning of changes

any raw material changes or process adjustments shall be notified to customers at least 90 days in advance, and comparative verification data before and after the changes shall be provided to ensure that customers have sufficient vehicle validation time.

Failure Analysis Integration

In the event of any reliability issues, failure analysis is initiated within 48 hours, coordinating a joint consultation among the board manufacturer, raw material suppliers, and the customer to rapidly identify the root cause.

3 Automotive Electronics Dedicated Service Team

- Dedicated automotive electronics customer managers have been established, and team members have backgrounds in the automotive electronics industry and understand professional requirements such as ISO 26262 functional safety and EMC electromagnetic compatibility.
- Technical seminars are organized regularly to share development trends in automotive board materials with customers (such as high-frequency and high-speed materials and embedded component technology).

IV. Compliance Commitment of the Global Supply Chain

- **Quality is not compromised by trade status** : the Company screens, monitors, and safeguards the quality of every product through automotive-grade standards.
- **Service is not interrupted by time differences** : a normalized online service process across time zones has been established.
- **Relationships do not shift due to short-term interests** : the Company is committed to becoming customers' preferred partner at the early stage of next-generation model development.

V. Customer Satisfaction and Service Process Management

To fulfill the above commitments to service and quality, the Group regards customer feedback as the basis for service optimization and conducts customer satisfaction surveys regularly every year. The Company adopts a phased planning and implementation management approach, with selected multinational sales and operating locations under the Group currently serving as the core survey boundary, and the survey scope will subsequently be gradually evaluated and expanded to other overseas locations.

Customer Satisfaction Survey

To unify the scoring criteria across multinational locations, the Company converts the satisfaction scores of each location into a "100-point scale" for the Group's weighted average calculation, and the overall survey results for the past 3 years are as follows :

Year	Total Number Distributed (copies)	Total Number Collected (copies)	Average Response Rate (%)	Weighted Satisfaction Score (100-point scale)
2023	29	29	100.00%	94.17
2024	30	20	66.67%	92.1
2025	33	22	66.67%	93.86

The base of the Company's customer satisfaction survey has been gradually fine-tuned along with the Group's business progress. The overall questionnaire response rate for 2025 remained at 66.67%; in terms of overall satisfaction performance, the Group's weighted satisfaction score was 93.86 points, representing growth from the previous year, while overall service standards remained at an excellent level.

The Company values the suggestions put forward by each customer. In response to the feedback collected in the 2025 satisfaction survey, internal reviews have been implemented, and follow-up response mechanisms have been planned :

Internal process review

The survey results have been fed back to the relevant internal business and service teams, and internal process inventory and review have been conducted for the individual service details mentioned by customers at each location (such as potential room for optimization in cross-border logistics scheduling timeliness, specification confirmation, and communication frequency).

Continuous quality tracking

The business management unit continues to implement daily communication and service quality tracking, and through customer interface mechanisms, promptly grasps and responds to customer needs to ensure the maintenance of highly stable cross-border service quality.

3.3 Marketing Labeling

Product and Service Labeling Standards

Product Packaging and Shipment Management

The Company has established relevant packaging management principles for the shipment of printed circuit board (PCB) products to ensure product quality and transportation safety.

Shipment packaging shall be handled in accordance with the following principles :



When the customer has requirements

priority shall be given to implementing the customer's packaging specifications



When the customer has no requirements

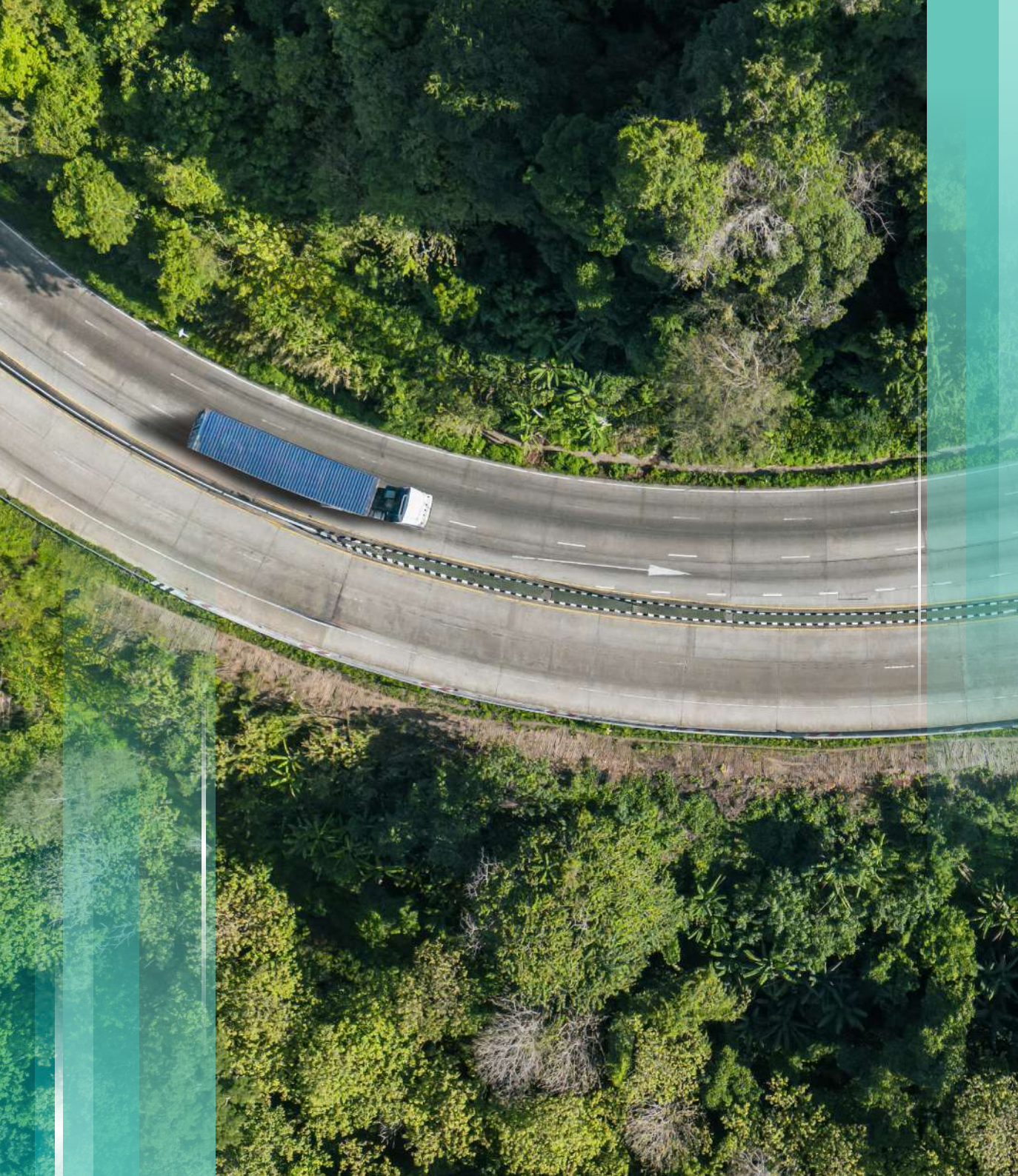
the packaging applicable to PCB shipment packing shall follow the requirements listed below

- Party B is permitted to use aluminum moisture-proof packaging, vacuum plastic bags, and shrink plastic film to package PCBs
- Each inner package may contain only one cycle
- Packaging materials must comply with anti-static ESD standards, and the minimum packaging material thickness shall not be less than
 1. PE packaging material 0.18 mm
 2. AL packaging material 0.18 mm
- A desiccant bead must be added to each package (weight 2~3 g)
- If Party A requires HIC (Humidity Indicator Cards), they must not come into direct contact with the PCB
- For immersion silver boards and immersion tin boards, PE bag packaging is required

Through the above packaging management measures, the Company ensures the quality stability and safety of products during transportation.

The Company is primarily engaged in the trading of printed circuit boards and electronic components and does not involve large-scale external marketing promotion or advertising activities. Information on products and services is provided in accordance with customer needs and relevant regulatory requirements.

In 2025, there were no violations of regulations related to product and service information and labeling, nor were there any violations of regulations related to marketing communications.



CHAPTER

4

Sustainable Supply

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4.1 Industry Supply Chain

Industry overview

GRI 2-6-a

GRI 2-6-b-i

GRI 2-6-d

The Company is positioned in the midstream of the PCB industry, providing circuit board products, supply chain management services, customized procurement solutions, and technical support services, and belongs to the category of technical distribution and high-reliability supply chain services. Compared with 2024, there have been significant changes in the industry to which the Company belongs, upstream suppliers, downstream customers, and other business relationships.

Midstream manufacturing is the "sandwich layer" of the industry chain, with prices influenced by upstream raw materials and profitability driven by downstream orders.

In 2025, the PCB industry chain underwent significant structural changes under the influence of factors such as AI applications, high-end computing demand, and geopolitics. In addition to bearing upstream raw material price fluctuations and changes in downstream customer demand, the midstream manufacturing end also faces trends such as product high-endization, supply chain restructuring, and global production capacity deployment.

Driven by AI demand, demand for high-end multilayer boards, HDI boards, and related high-end PCB products continues to grow, promoting the industry's development toward advanced processes and high value-added directions. At the same time, some PCB manufacturers have gradually expanded capacity deployment in regions such as Southeast Asia in response to geopolitics, customers' supply chain diversification, and the need to reduce operating risks, thereby enhancing supply chain resilience.

Overall, the significant changes in the PCB industry in 2025 mainly stem from increased demand for high-end products driven by AI applications, adjustments to regional supply chain deployment, and increased demand for process and equipment upgrades.

Printed circuit boards, abbreviated as PCB, refer to components on which conductive circuits and connection holes are formed on insulating substrates according to predetermined designs and are used to realize electrical interconnection among electronic components. As an indispensable core basic component of all electronic equipment, PCB is known as the "mother of electronic products," and its performance and reliability directly affect the overall competitiveness of end electronic products.

From smartphones and household appliances to automotive electronics, servers, and communications equipment, PCB applications cover almost all electronic and electrical fields. In the industry chain, PCB is positioned in the midstream – upstream connects with raw materials such as copper clad laminates, copper foil, and resin, while downstream serves broad fields such as communications, consumer electronics, automotive, and industrial control.



Global Market

After a short-term adjustment in 2023, the global PCB industry has entered a new round of upward cycle since 2024. According to Prismark, the global PCB output value resumed growth in 2024, reaching USD 73.565 billion, a year-on-year increase of 5.8%. Data from the China Business Industry Research Institute show that the global PCB market size was approximately USD 75 billion in 2024, increased to USD 77.8 billion in 2025.

Expected to reach **USD 81.4 billion** in 2026.



China Market

As the world's largest PCB producer and consumer, China occupies a dominant position in the global market. China's PCB market size reached RMB 290.1 billion in 2024 and approximately RMB 307.5 billion in 2025.

Expected to reach **RMB 325.9 billion** in 2026, representing a year-on-year growth of approximately **5.5%**.



Automotive PCB Segment

As an important downstream application field of PCB, automotive electronics has shown a steady growth trend. In 2025, the global automotive PCB market size was USD 9.93 billion and is expected to grow from USD 10.4 billion in 2026 to USD 16.73 billion in 2034, with a compound annual growth rate of 6.10% during the forecast period. In 2025, the Asia-Pacific region accounted for 55.11% of the global automotive PCB market share.

The China Business Industry Research Institute forecasts that the global automotive PCB market size will reach **USD 10.5 billion** in 2026.

I. Core Driving SUN MAX TECH LIMITED

The current PCB industry is undergoing a structural growth cycle driven by multiple factors:



Artificial Intelligence and Computing Power Infrastructure

The explosive growth of AI is the core driving force of the current round of PCB upcycle. With the large-scale deployment of AI models and the continuous expansion of data centers, server platforms are rapidly upgrading toward higher bandwidth, lower latency, and higher computing density. AI servers, network equipment, and storage devices have driven demand for PCBs such as motherboards, switch boards, storage cards, and power boards. According to CSC Financial estimates, the PCB market corresponding to GPU+ASIC servers will exceed RMB 40 billion in 2025 and RMB 90 billion in 2026, with the growth rate doubling.

AI applications have significantly raised technical requirements for PCBs, including higher layer counts (20-40 layers), more complex stack-up designs, stricter impedance control, and the widespread application of low-loss high-frequency materials. Demand for high-end products such as HDI boards and high-layer-count multilayer boards is growing rapidly.

The penetration rates of new energy vehicles and autonomous driving technologies continue to rise, driving simultaneous growth in both volume and price in the automotive PCB market.

In terms of usage



Automotive Electrification and Intelligence

The complexity of the electronic systems of electric vehicles far exceeds that of traditional fuel vehicles, and demand for PCBs has increased significantly. Modules such as ADAS (Advanced Driver-Assistance Systems), smart cockpits, in-vehicle infotainment systems, and BMS (Battery Management Systems) all require substantial PCB support.

In terms of technical requirements

The exponential growth in the computing power of autonomous driving and smart cockpit chips requires PCBs to have outstanding heat dissipation performance and high-frequency high-speed transmission capability. ADAS and other safety-related systems place higher requirements on the reliability and long-term stability of PCBs. Multilayer boards, HDI boards, and flexible boards are being used more and more widely in automobiles.



Consumer Electronics Innovation Cycle

Consumer electronics such as smartphones and PCs are ushering in a new round of AI innovation cycle, and specification requirements for PCBs are rising accordingly. Although consumer electronics remains the largest application field for PCB (accounting for approximately 47.9%), its growth momentum is shifting from "expansion in quantity" to "improvement in quality" - lighter, thinner, higher integration, and higher performance have become mainstream trends.



Communications Infrastructure Upgrade

The continuous construction of infrastructure such as 5G/6G communications and optical networks is driving growth in demand for high-frequency high-speed PCBs. With demand for orthogonal backplanes and upgrades in CoWoS packaging processes, the relationship between PCB and semiconductors is becoming increasingly close, and value is steadily increasing.

II. Industry Chain Structure

The PCB industry chain structure is clear and complete, mainly comprising 3 major links: upstream is raw materials and equipment, midstream is the design and manufacturing of PCB boards, and downstream is broad application terminals. The core characteristics of the entire chain can be summarized as "strong at both ends, refined in the middle": upstream high-barrier materials are highly dependent on external sources, midstream manufacturing leads through scale and technological upgrades, and downstream applications take AI and automotive as the core growth poles.

Upstream (materials)

As the part with the highest technical barriers, raw material costs account for approximately 60% of the total PCB cost. Among them, copper clad laminate (CCL) is the most critical, and its price fluctuations directly affect the profits of PCB manufacturers. In 2025, the surge in AI demand led to tight supply and price increases for high-end materials such as M9-grade CCL and HVLP4 copper foil, which also forced domestic enterprises such as Shengyi Technology to accelerate import substitution.

Midstream (manufacturing)

PCB processes copper clad laminates into various carriers of electronic interconnection. According to the number of conductive pattern layers, they can be divided into rigid boards, multilayer boards, HDI boards, packaging substrates, and flexible boards. This segment is highly fragmented, and the combined share of the world's top 10 manufacturers is not large, presenting a structure with CR3 of less than 18% and CR10 of approximately 34.9%. At the same time, in 2025 the industry centrally deployed high-end HDI and high-multilayer boards required for AI servers, with a total investment amount of RMB 105.3 billion.

Downstream (applications)

In 2025, the market focus is shifting from traditional consumer electronics to growth engines. Servers/data storage have become the main growth driver due to AI computing power demand; automotive electronics, under the trend of "electrification and intelligence," has seen a significant increase in PCB value per vehicle, becoming the 2nd largest growth point.

Overall, the PCB industry chain is undergoing profound changes led by AI and automotive electronics. Upstream technological breakthroughs and cost changes determine the manufacturing landscape of the midstream and ultimately serve the rapidly changing demands of the downstream.

III. Technology Development Trends

High-End Evolution

The PCB industry is at a critical stage of transformation toward "high-end, intelligent, and green" development. Technology upgrade directions include :

- Multilayer boards with higher layer counts and more complex stack-up structures (AI server boards have reached 20-40 layers)
- HDI and ultra-fine line technology
- Rigid-flex boards and advanced flexible circuits
- High-frequency high-speed materials and low-loss design
- Heavy copper boards and embedded power devices

Material Innovation

Material selection directly affects signal quality, thermal stability, and reliability. The industry is accelerating its migration toward advanced laminate materials :

- **High-TG FR-4** : server motherboards
- **Low-loss materials** : AI high-speed computing
- **PTFE/high-frequency materials** : communications systems
- **Thick copper materials** : power electronics

Manufacturing Process Upgrade

High-end PCB production faces more stringent process control requirements :

- **Signal integrity control** : High-frequency signals are sensitive to impedance changes
- **Thermal management** : High heat loads of AI chips require optimized heat dissipation design
- **High aspect ratio vias** : deeper drilling and reliable plating quality are required
- **Back drilling precision** : the key to signal performance optimization

IV. Regional Landscape and International Trade

Global Landscape

The Asia-Pacific region occupies a dominant position in the global PCB industry. In 2023, automotive PCB sales in the Asia-Pacific region reached USD 4.44 billion, accounting for more than 55% of the global market. China is the largest market among them, and China's automotive PCB market size is expected to reach USD 3.48 billion in 2026.

China's Export Performance

In 2025, China's total import and export value of printed circuit boards reached USD 33.65 billion, representing a year-on-year increase of 20.8%. Among them, export performance was particularly strong, reaching USD 26.03 billion, a substantial year-on-year increase of 29%, driving the trade surplus to expand to USD 18.41 billion. Growth momentum mainly came from the export surge of high-multilayer printed circuit boards with more than 4 layers (up 45.7% year-on-year), highlighting China's competitive advantage in high-end PCB products.

In terms of trade pattern, the import and export share with Southeast Asia continued to rise, while exports to the United States also achieved a year-on-year growth of 5.74%. In addition, as exports to countries along the "Belt and Road" increased, many enterprises have established factories in Vietnam and Thailand to expand overseas markets.

V. Competitive Landscape

China's PCB industry has a large number of enterprises and relatively low market concentration, and overall presents a clear pyramid-shaped tiered competitive landscape. At present, the industry is undergoing a structural upgrade from traditional multilayer boards to high value-added products such as HDI boards, IC packaging substrates, and high-frequency high-speed boards.

Major enterprises include :

- **Avary Holding** : the global revenue champion, dominating the consumer electronics board field
- **Dongshan Precision** : a global FPC giant deeply tied to major overseas customers
- **Shennan Circuits and WUS Printed Circuit** : building technical barriers in high-end fields such as communications and AI servers
- **Victory Giant Technology** : obvious advantages in AI server HDI boards
- **Kinwong Electronic** : rapid growth in the automotive electronics field

In the automotive PCB field, major global manufacturers include Meiko Electronics, Nippon Mektron, TTM Technologies, Unimicron, and Tripod Technology.

Supply Chain Changes

In recent years, the global supply chain landscape has been reshaped, and procurement strategies have shown new characteristics :

- OEM manufacturers place greater emphasis on dual sourcing
- Stable logistics capabilities have become a key consideration
- Transparent communication mechanisms are highly favored
- Short supply chains and inventory preparedness have become advantages

VI. Industry Outlook

Looking ahead to 2026 and beyond, the PCB industry will show the following trends :

1

AI remains the core growth engine. The construction cycle of AI infrastructure is still at an early stage, and demand for high-end PCBs will remain strong in the coming years. Enterprises with high-speed signal integrity, material stability, manufacturing precision, and scaled rapid response capabilities will gain greater market share.

2

automotive electronics will continue to grow in volume. As the penetration rate of new energy vehicles rises, ADAS functions become more widespread, and smart cockpits become more complex, the automotive PCB market will maintain steady growth, and automotive-grade product requirements will drive technology and quality upgrades.

3

China's domestic substitution and global integration will proceed in parallel. Chinese domestic enterprises are gradually achieving technological breakthroughs and import substitution in the mid-to-high-end market, while leading enterprises are accelerating overseas deployment and participating in global competition.

4

environmental protection and smart manufacturing have become competitive factors. Environmental compliance, smart manufacturing, and digital supply chain management will become important factors shaping corporate competitiveness.



The Company's corporate headquarters is located in Taiwan, and the Company's product manufacturing plants are mainly located in China.

The establishment of factories in Mainland China is based on comprehensive strategic considerations such as cost-effectiveness, industry clusters, and infrastructure.

For example, labor and overall costs: Although labor costs have risen, Mainland China has abundant scale and cost advantages. At present, the equipment and infrastructure costs of building new plants in Mainland China are far lower than in Taiwan, and the savings in operating expenses are also extremely considerable.

Mainland China is the core of the world-class PCB industry cluster, and its advantage lies in

“ being able to complete every step from raw materials to finished products without leaving the circle ”

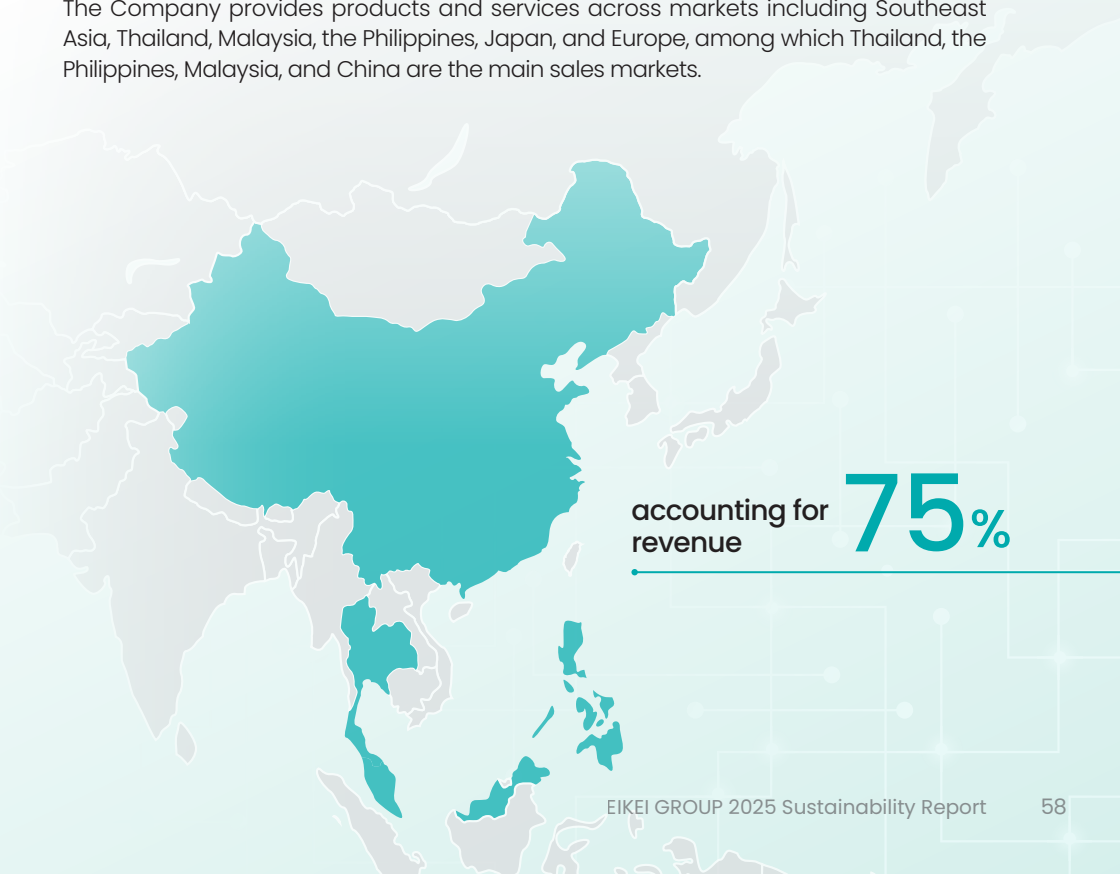
A complete and localized supply chain

a highly clustered ecosystem has formed from upstream raw materials to downstream testing. Leading enterprise WUS Printed Circuit in Kunshan can source all necessary materials without leaving the city, greatly compressing procurement and logistics costs.

Real-time response, one step ahead

The concentration of industry clusters has created unprecedented local efficient supporting capabilities, which is crucial in the fierce competition of the electronics industry. In Zhuhai Fushan Industrial Park, more than 80% of PCB enterprises are direct customers, and material delivery time has been compressed to within 1 hour, forming a "half-hour supply chain circle"; in Xiangxiang, Jiangxi, because suppliers are next door, customers' temporary changes in requirements can be immediately organized for production without waiting for lengthy logistics transportation.

The Company provides products and services across markets including Southeast Asia, Thailand, Malaysia, the Philippines, Japan, and Europe, among which Thailand, the Philippines, Malaysia, and China are the main sales markets.



Supply Chain Structure

GRI 2-6 b-ii

GRI 2-6-c

GRI 2-6-d

GRI 204-1

The Company's value chain mainly includes upstream suppliers of raw materials such as laminates, copper foil, PP, ink, chemical solutions, dry film, drill bits, and milling cutters/router bits. After production and processing, the Company provides printed circuit boards (PCBs) such as single-sided boards/double-sided boards/high-multilayer boards/high-density interconnect boards/high-frequency boards/heavy copper boards/flexible boards/rigid-flex boards, and the Company sells PCB products and services to downstream Japanese-brand electronics manufacturers and electronics manufacturing services (EMS) providers. The main sales targets are Japanese-brand electronics manufacturers and electronics manufacturing services (EMS) providers, including Stanley Electric, Koito Manufacturing, and SIIX, and end customers include Toyota, Honda, Mazda, Mitsubishi, and Yamaha. In 2022, the Company officially entered the Tesla supply chain and delivered PCBs required for dedicated modules for Tesla China through a major European EMS provider.

EIKEI Group Value Chain

To ensure a consistent rating standard across all global locations, the Company converts the satisfaction scores of each location to a 100-point scale and calculates the Group's weighted average. The overall survey results for the past three years are as follows :

Value Chain	Business Category	Industry Type
 Upstream : Suppliers	Raw material manufacturers	Laminates, copper foil, PP, ink, chemical solutions, dry film, drill bits, milling cutters/router bits, etc.
	PCB processing manufacturers	Production and Processing
 The Company	Sales/Services	Printed circuit boards (PCB) : • single-sided boards • double-sided boards • high-multilayer boards • high-density interconnect boards • high-frequency boards • heavy copper boards • flexible boards • rigid-flex boards, etc.
 Downstream: Customers	Electronics manufacturers and electronics manufacturing services (EMS) providers	Stanley Electric, Koito Manufacturing, SIIX, etc.
	End Customers	Toyota, Honda, Mazda, Mitsubishi, Yamaha, Tesla

Upstream Suppliers in the Value Chain

GRI 2-6 b-ii

GRI 2-6-c

GRI 2-6-d

GRI 204-1

The Company's suppliers provide products such as printed circuit boards (PCBs): single-sided boards/double-sided boards/high-multilayer boards/high-density interconnect boards/high-frequency boards/heavy copper boards/flexible boards/rigid-flex boards. In 2025, the cumulative number of suppliers reached 45. In the China region, which is an important operating location of the Company, China has the world's most complete supporting system for the entire PCB industry chain, with a high concentration of key upstream raw material suppliers such as copper clad laminates, copper foil, and electronic chemicals, and the industrial cluster effect is significant. Localized procurement can substantially shorten the transport radius of materials, realize rapid supply of raw materials and timely response to urgent needs, effectively reduce logistics costs and supply chain disruption risks, simplify procurement communication processes, improve overall procurement and production coordination efficiency, and ensure the continuity of production operations. The proportion of local suppliers used in the procurement budget was 28%. The definition of local procurement for the Company's operating locations in China is to use China as the core procurement base, prioritize qualified suppliers related to the domestic PCB industry chain, and source key raw materials such as copper clad laminates, copper foil, and electronic chemicals nearby. Relying on the advantages of local industry clusters improves the convenience of material procurement and delivery timeliness; at the same time, by virtue of geographical advantages, it facilitates on-site supplier audits, process supervision, and quality and delivery control, effectively reduces logistics and supply chain risks, strengthens supply chain resilience, and supports sustainable business development.

The Company classifies suppliers according to procurement contribution amount. Tier 1 suppliers are those with annual transaction volume of more than USD 1 million, and there were a total of 8 Tier 1 suppliers in 2025. Tier 2 suppliers are those with annual transaction volume of more than USD 300,000 and less than USD 1 million, and there were a total of 4 Tier 2 suppliers in 2025.

In 2025, the average procurement amount of Tier 1 suppliers accounted for more than 75% of the annual procurement amount, which was higher than last year, due to continued increases in procurement for certain new projects. There was no change in the regions where Tier 1 suppliers are located compared with last year, because the suppliers have already undergone our and customers' strict factory audit procedures and have long-term stable cooperation with us.

2025 Upstream Supplier Summary

To ensure a consistent rating standard across all global locations, the Company converts the satisfaction scores of each location to a 100-point scale and calculates the Group's weighted average. The overall survey results for the past three years are as follows :

Supplier Type	Number of Suppliers	Regional Distribution	Services or Products Provided by Suppliers	Business Relationship	Supplier Procurement Amount Percentage
Tier 1 suppliers	8	• China	Printed circuit boards (PCB)	Long-term	75%
Tier 2 suppliers	4	• China • Vietnam	Printed circuit boards (PCB)	Long-term	4%
Other	33	• China • Thailand • Taiwan	Printed circuit boards (PCB)	Long-term	4.6%

Comparison of Number of Suppliers in the Past 3 Years (Unit : companies)

Supplier Type	2023	2024	2025
Tier 1 suppliers	6	6	8
Tier 2 suppliers	9	6	4
Other suppliers	26	30	33

Comparison of Supplier Procurement Amount Percentage in the Past 3 Years (Unit : %)

Supplier Type	2023	2024	2025
Tier 1 suppliers	82%	65%	75%
Tier 2 suppliers	11%	6%	4%
Other suppliers	2%	3%	4.6%

Downstream Customers in the Value Chain

GRI 2-6 b-iii

GRI 2-6-c

GRI 2-6-d

The Company's downstream value chain includes electronics manufacturers and electronics manufacturing services (EMS) providers, and the Company provides downstream sales and services of printed circuit board (PCB) products. In 2025, there was no change from the previous year in the regions where Stanley Electric, Koito Manufacturing, Slix, and others are located, because of long-term stable cooperative relationships with existing customers.

2025 Downstream Customer Summary

Downstream Type	Number (companies/people)	Regional Distribution	Services or products provided by the Company	Business Relationship
Electronics manufacturers and electronics manufacturing services (EMS) providers	Approximately 120 companies	• Japan • Thailand • Philippines • Malaysia • China	Printed circuit boards (PCB) : • single-sided boards • double-sided boards • high-multilayer boards • high-density interconnect boards • high-frequency boards • heavy copper boards • flexible boards • rigid-flex boards	Long-term

4.2 Supply Chain Management

Supply Chain Management Policy

GRI 308-1

GRI 414-1

SASB TC-HW-430a.1~2

The Company manages the sustainable development of suppliers through the establishment of supplier control procedures, supplier evaluation procedures, and the Supplier Code of Conduct and Commitment, conducts audits and management on suppliers' environmental, social, and governance aspects, and requires new suppliers and existing suppliers to follow these as the basis for action and jointly move toward goals such as sustainable development and environmental protection. The Company's supply chain management policy includes 3 stages : new supplier evaluation, existing supplier risk management, and supplier improvement guidance. The targets covered include Tier 1 suppliers and Tier 2 suppliers.

Three Stages of Supplier Management

Stage	Management Content	Main Documents/Basis	Management Results
New Supplier Evaluation	Evaluation is conducted based on suppliers' basic information, quality systems, supply capability, and customer requirements	Supplier Control Procedures, Supplier Questionnaire, New Supplier Evaluation Form, QMS Audit Sheet	Included as approved suppliers after passing the evaluation
Existing Supplier Risk Management	Management is conducted based on quality, delivery, cost, service cooperation, and transaction status	Supplier Evaluation Procedures, Supplier Evaluation Form, Quality Audit Records	Serve as the basis for continued cooperation, improvement tracking, or transaction adjustment
Supplier Improvement Guidance	Suppliers with abnormal evaluation or audit results are required to make improvements	Improvement notices, CAPA, and re-audit records	Improvement within a specified period, tracking of improvement effectiveness, and adjustment of the cooperative relationship when necessary

The Company requires major suppliers and new suppliers related to product procurement to sign the "Supplier Code of Conduct and Commitment" as the basis for managing suppliers' environmental, social, and governance aspects. The commitment covers anti-bribery, environmental sustainability, social responsibility, corporate governance, reporting, continuous improvement, and compliance and implementation, requiring suppliers to comply with the principles of ethical management, implement resource management and pollution control, protect labor rights and human rights, and comply with relevant laws and regulations in the place of operation.

Main Commitments under the Supplier Code of Conduct and Commitment



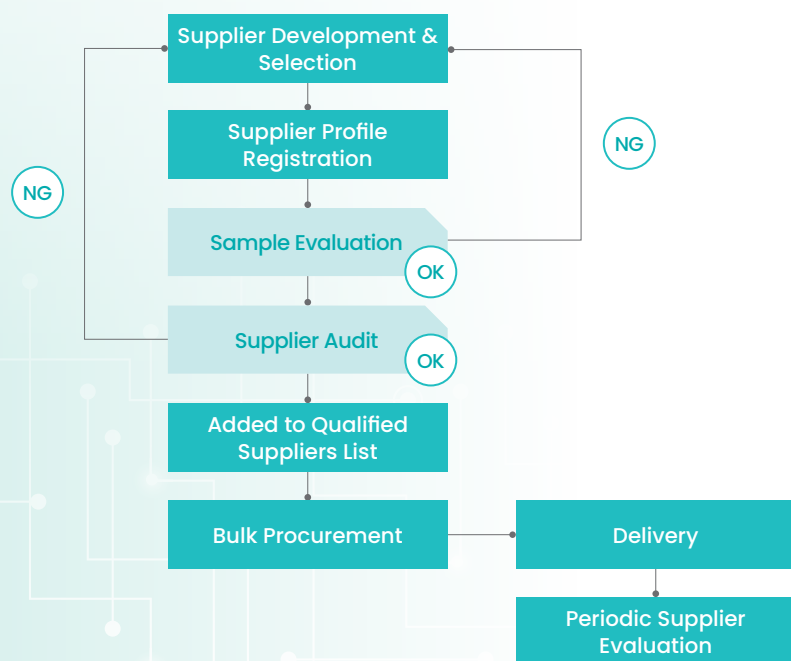
New Supplier Evaluation

GRI 308-1

GRI 414-1

In the process of establishing new relationships with new suppliers, the Company conducts screening and evaluation according to the sustainable development environmental and social impact standards in the Supplier Control Procedures, Supplier Questionnaire, New Supplier Evaluation Form, and EIKEI QMS Audit Sheet. When evaluating new suppliers, the Company includes quality management capability, environmental management capability, and the status of relevant management system certifications as evaluation references (such as ISO 9001 and ISO 14001), and depending on the nature of the transaction and management needs, requires suppliers to sign documents such as procurement contracts, quality agreements, confidentiality agreements, and the Supplier Code of Conduct and Commitment before they can obtain qualification to cooperate with the Company. If a supplier violates the terms, the Company may require improvement within a specified period, or terminate and rescind the contract. The 2025 new supplier evaluation mainly focused on quality management and QMS system standards; environmental and social responsibility-related requirements were mainly managed through the Supplier Code of Conduct and Commitment and the signing of related documents.

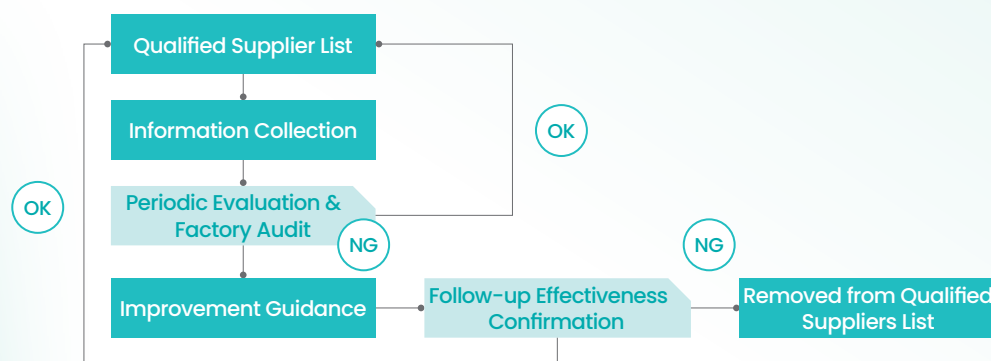
New Supplier Selection Process



Existing Supplier Risk Management

Every year, in accordance with the Supplier Control Procedures and Supplier Evaluation Procedures, the Company assesses cooperating suppliers during the year in terms of product quality, product delivery, product cost, and service cooperation. At the same time, all suppliers must cooperate in annual surveys and assessments related to environmental impact risks (such as energy use, greenhouse gases, water footprint, waste, etc.) and social impact risks (such as non-discrimination, employees' freedom of association and collective bargaining, anti-child labor, forced labor, and vulnerable groups).

Supplier Evaluation Process



Ratings are divided into grades A, B, C, and D. Grade A, with a score above 90, indicates an excellent supplier and procurement volume may be increased; Grade B, with a score of 75–90, indicates a qualified supplier and normal procurement may proceed; Grade C, with a score of 60–75, still indicates a qualified supplier, but guidance is required and procurement volume will be reduced; Grade D, with a score below 60, indicates an unqualified supplier and such supplier will be eliminated and not reused. Any supplier causing significant impacts in areas such as the environment or society will be included on the list of suppliers not to be reused. We manage suppliers' potential risks in the supply chain through the above audits and surveys and carry out prior communication training as well as subsequent review and improvement to prevent negative impacts on the supply chain.

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.

Supplier Improvement Guidance

The Company works closely with suppliers. For suppliers with unqualified evaluation results, the Company adopts methods such as on-site audit guidance and improvement measures within a specified period to avoid future environmental and social impact risks. If, after guidance, the supplier is rated Grade D for 2 consecutive months and is judged to be an eliminated supplier, its supplier qualification will be canceled, it will be removed from the Approved Supplier List, and its continued use will be terminated.

The Company uses the results of supplier evaluations and quality audits as the basis for annual supplier reviews, communication, and subsequent cooperation management. For suppliers whose quality, delivery, or degree of cooperation requires improvement, the Company will communicate improvement directions with the suppliers and track the improvement status; suppliers with stable performance and meeting the Company's requirements will serve as references for subsequent cooperation and procurement arrangements.

Supplier Sustainability Management and Human Rights Protection

The Company regards suppliers as long-term partners and is committed to building a transparent, responsible, and resilient responsible supply chain. We not only focus on product quality and technology, but also incorporate labor rights, occupational safety and health, environmental protection, and business ethics into the core indicators for supplier selection and management.



Supplier Management Policies and Regulations

The Company refers to international standards and has established the "Supplier Control Procedures", requiring all partner suppliers to comply with the following rules :

RBA 8.0 Compliance

All major suppliers are required to sign the "Supplier RBA 8.0 Responsible Business Alliance Code of Conduct Commitment Letter", covering the five major areas of labor, health and safety, environment, ethics, and management systems.

Core Human Rights Policy and Values

Prohibition of Forced Labor

No bonded, debt-bonded, contract-bound, or involuntary labor shall be used. Workers are free to resign upon reasonable notice, and their passports or identity documents must not be withheld.

Prohibition of Child Labor

The employment of children under the age of 15, below the age for compulsory education, or below the legal minimum age for employment is strictly prohibited. "Young workers" aged 16 to 18 shall not be assigned to hazardous work, night shifts, or overtime.

Humane Treatment and Non-discrimination

Any form of harassment, violence, abuse, corporal punishment, public humiliation, or verbal insult is strictly prohibited. Suppliers shall not discriminate in recruitment and labor treatment based on race, gender, age, religion, disability, marital status, or other factors.

Wages and Benefits

Remuneration paid to employees must comply with local regulations regarding minimum wage, overtime pay, and statutory benefits. Suppliers shall provide clear and understandable pay slips, and the use of wage deductions as a disciplinary measure is strictly prohibited.

Working Hours Management

Weekly working hours (including overtime) should not exceed 60 hours in principle, and workers should be granted at least one day off every seven days.

Information Security and Privacy

Suppliers shall establish a robust information security management mechanism and provide anonymous reporting channels to protect the confidentiality of whistleblowers and their right to be free from retaliation.

Responsible Procurement

Suppliers must conduct due diligence on conflict minerals (3TG, cobalt, and mica) to ensure that sources conform to OECD guidelines.

Supplier Information Security Management Requirements

The Company requires suppliers to comply with information security and personal data protection laws and regulations, establish appropriate information security management systems and control measures to ensure the security of information assets and the protection of trade secrets, and incorporate information and communication security compliance into supplier management and evaluation items.



Supplier Management Implementation Status

The Company ensures that suppliers continuously implement management standards through a dual-track mechanism of "strict entry" and "dynamic monitoring".

Entry Assessment Mechanism

Prior to formal cooperation, all new suppliers must undergo an audit process jointly initiated by the procurement, quality, and engineering departments :

1 Document Review

Suppliers are required to prioritize obtaining quality and environmental management system certifications (such as ISO 9001, ISO 14001, and ISO 45001).

2 RBA Self-Assessment and On-Site Audits

Suppliers are required to complete the "RBA Self-Assessment Questionnaire (SAQ)", and the Company schedules on-site audits based on risk levels.

Supplier Graded Management

The Company uses the results of supplier evaluations and quality audits as the basis for subsequent cooperation, improvement tracking, and transaction management. For suppliers identified as requiring improvement based on evaluation results, the Company will require corrective actions within a specified timeframe and track the improvement status; should a supplier fail to improve as required, or in the event of significant violations involving quality, environmental, social, or ethical corporate management matters, the Company will adjust the cooperative relationship or terminate transactions depending on the severity of the circumstances.

Deficiency Counseling and Improvement Tracking

The Company has established an "Abnormality Corrective and Preventive Action (CAPA)" mechanism to implement tiered management for findings identified during audits :

Critical deficiency (Critical)

Immediate improvement and a follow-up inspection are required.

Major deficiency (Major)

Improvement plans must be submitted and closed **within 6 months.**

Minor deficiency (Minor)

Remediation must be completed **within 9 months.**

We assist suppliers in enhancing their sustainability management standards and reducing supply chain risks through regular performance evaluations (including the DPPM quality indicator) and continuous communication and guidance.

Environmental Protection Requirements and Implementation Status

The Company regards sustainable supply chain management as a core component of corporate sustainable development, and has established systematic, full-coverage supplier management policies and implementation standards, explicitly requiring all partner suppliers to strictly comply with regulations regarding environmental protection, occupational safety and health, labor rights and interests, business ethics, information and communication security, and relevant local and international laws and regulations, firmly upholding the baseline of compliance. For core and major suppliers, the Company prioritizes the introduction of green supply chain concepts, requiring priority acquisition of international certifications such as ISO 14001 Environmental Management System and ISO 45001 Occupational Safety and Health Management System, and encouraging the promotion of environmental improvement actions such as carbon neutrality, waste reduction, and water resource management. The Company continuously monitors supplier performance in dimensions such as environmental compliance, production safety, labor rights and interests, anti-corruption, and social responsibility, and through mechanisms of shared standards, co-governance of risks, and shared responsibilities, works with suppliers to reduce environmental, social, and governance (ESG) risks in the supply chain, jointly enhancing the sustainable resilience and long-term development capabilities of the industrial chain.

The Company has established a normalized, closed-loop supplier evaluation and management mechanism, integrating sustainability indicators into the full life cycle management of suppliers. Through regular on-site audits, document reviews, performance evaluations, and daily contract performance tracking, the Company comprehensively reviews suppliers' quality assurance, delivery stability, environmental management, occupational safety and health, labor rights and interests, and regulatory compliance. For major suppliers, the Company continuously tracks the acquisition and maintenance of certifications such as ISO 14001 and ISO 45001, and incorporates environmental performance and sustainability performance as key criteria for supplier entry, grading, and contract renewal. For deficiencies and abnormal matters identified during audits, the Company implements closed-loop management including rectification within a specified timeframe, follow-up verification, and counseling for improvement, and enforces a replacement mechanism for suppliers who fail to meet standards and show ineffective improvement, continuously strengthening supply chain sustainability management capabilities and risk prevention and control standards to ensure a stable, compliant, green, and sustainable supply chain.

Supply Chain Audit Effectiveness

GRI 308-2

GRI 414-2

Supplier Environmental and Social Responsibility Management

The Company conducts quality, environmental, and social responsibility-related management for major suppliers based on supplier type, transaction importance, and management needs. The Company continues to strengthen supply chain management through supplier quality audits and the signing of the Supplier Code of Conduct and Commitment.

Regarding quality management, the Company evaluates suppliers based on items such as quality systems, risk management, document control, customer complaint handling, incoming inspection, warehouse management, process management, shipment inspection, and abnormality handling in accordance with supplier audit procedures, and requires suppliers to implement continuous improvements based on the audit results.

Regarding environmental and social responsibility management, the Company requires its major suppliers to sign the "Supplier Code of Conduct and Commitment". This document covers areas including anti-bribery, environmental sustainability, social responsibility, corporate governance, reporting, continuous improvement, and compliance and implementation. Suppliers shall commit to complying with the principles of ethical corporate management, prohibiting bribery, kickbacks, fraud, or any other dishonest conduct; in the environmental aspect, they shall implement resource management, pollution control, and climate change-related management; in the social aspect, they shall comply with labor laws and regulations, ensure safe working conditions, and prohibit child labor, forced labor, and discrimination.

In 2025, the Company had a total of 39 new suppliers related to product procurement. Quality audits were completed for 4 of these new suppliers, with audit items primarily covering quality management dimensions such as quality systems, risk management, document control, customer complaint handling, incoming inspection, warehouse management, process management, shipment inspection, and abnormality handling.

Regarding environmental and social responsibility management, the Company maintains oversight through the "Supplier Code of Conduct and Commitment". Of the new suppliers in 2025, 8 signed the "Supplier Code of Conduct and Commitment", and the proportion of new suppliers screened using environmental and social criteria this year was 20.51%. In alignment with the Company's risk management strategy, this commitment is being implemented in stages, prioritizing major product suppliers with substantial influence. As of the end of 2025, a cumulative total of 43 suppliers across the Company had signed the "Supplier Code of Conduct and Commitment". Looking ahead, the Company will continue to expand the scope and proportion of new suppliers signing this commitment. The commitment covers matters including anti-bribery, environmental sustainability, social responsibility, corporate governance, reporting, continuous improvement, and compliance and implementation.

In 2025, the Company identified no significant actual or potential negative environmental or social impacts among its suppliers, and there were no instances of terminating cooperation due to such impacts.

Regarding information and communication security management, the Company requires suppliers to comply with laws and regulations related to information security and personal data protection, and incorporates information and communication security compliance into supplier management and evaluation items, with implementation status tracked on a continuous basis.

2025 Supplier Management and Evaluation Results

Items	Number of Companies in 2025	Evaluation/Management Content	Evaluation Results
Suppliers that have completed quality audits	18	Quality systems, risk management, document control, customer complaint handling, incoming inspection, warehouse management, process management, shipment inspection, and abnormality handling, etc.	Conduct supplier quality management and follow-up based on audit results
Suppliers that have signed the "Supplier Code of Conduct and Commitment"	43	Anti-bribery, environmental sustainability, social responsibility, corporate governance, reporting, continuous improvement, and compliance and implementation.	As a basis for managing suppliers' environmental and social responsibilities
Suppliers identified with significant actual or potential negative environmental impacts	0	Environmental sustainability, resource management, pollution control, and climate change-related management.	No significant negative environmental impacts were identified in 2025
Suppliers identified as having significant actual or potential negative social impacts	0	Labor rights and interests, human rights, occupational safety, prohibition of child labor, prohibition of forced labor, prohibition of discrimination, etc.	No significant negative social impacts were identified in 2025
Suppliers with whom cooperation was terminated due to significant negative environmental or social impacts	0	Handled in accordance with supplier management status.	No such cases in 2025

Tier 1 Supplier RBA Audit Results

The Company categorizes non-conformities identified during RBA audits into priority non-conforming items and other non-conforming items to facilitate the planning of corresponding improvement measures. The Company's 2025 audit results revealed no serious violations or major deficiencies among suppliers requiring immediate notification.

As of 2025, the Company has no suppliers requiring special follow-up.

Non-conformance Rate of RBA Audit Findings and Improvement Rate of Findings for Tier 1 Suppliers by Category

Improvement Measures
Types of deficiencies in 2025 : None

Audit Results		Labor	Health and Safety	Environment	Code of Ethics	Management
Non-conformance Rate of Findings (%)	Priority Non-conformity	0	0	0	0	0
	Other non-conformities	0	0	0	0	0
Improvement Rate of Findings (%)	Priority Non-conformity	0	0	0	0	0
	Other non-conformities	0	0	0	0	0
Total Improvement Rate of Findings (%)		-	-	-	-	-



CHAPTER

5

Environmentally Friendly

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5.1 Energy Governance

Energy Management

Environmental Management Systems and External Certification Performance

The Company primarily engages in the trading of printed circuit boards, and the level of environmental risk is relatively low. Environmental management is carried out in accordance with relevant environmental, health, and safety regulations applicable to the locations of production. The Company has established a comprehensive "Corporate Sustainability Best Practice Principles", promotes energy conservation and carbon reduction, and collaborates with suppliers to build an environmentally friendly supply chain.

The Company has obtained ISO 14001 Environmental Management System certification and has adopted the system to manage environmental risks, opportunities, and impacts. This demonstrates the Company's commitment to enhancing environmental performance and achieving a balance between environmental and economic sustainability. The start and end dates for the third-party certification validity periods at each major operating location are clearly disclosed below, all of which are compliant and valid through 2026 and beyond:

2025 Environmental Management Implementation Status

The Company is committed to improving the efficiency of utilization of various resources, for example, by gradually replacing office electrical appliances with energy-saving appliances and promoting the recycling and reuse of waste materials, so as to reduce the impact on the environment. During 2025, the Company continued to maintain the effectiveness of its ISO 14001 system through daily management and audits, and also implemented green office, waste classification, and green supply chain collaboration to comprehensively deepen environmental sustainability governance.

Energy Management Goals, Plans, and Implementation

As a key trade service provider in the global supply chain, EIKEI Group does not operate high-energy-consuming production plants; however, we recognize that offices, warehouse spaces, and company vehicles are the primary sources of the Company's energy use. To enhance energy efficiency and reduce energy consumption during operations, the Company is committed to progressively implementing energy management measures through digital transformation, behavioral optimization, and energy use data management to achieve the Group's energy conservation and carbon reduction goals.

The Company uses 2025 energy consumption data as the basis for energy management, and employs energy intensity as a subsequent tracking and management indicator. Energy intensity is calculated by dividing total energy consumption by consolidated Operating revenue, serving as the basis for measuring energy use efficiency corresponding to each NTD million of revenue. Regarding greenhouse gas reduction targets, the Company uses greenhouse gas emission intensity as a quantitative management indicator, and has set a short-term target to reduce greenhouse gas emission intensity by 1.0% in 2026 compared to the 2025 base year, and a medium-term target of a cumulative reduction of 5.0% by 2030. Improving energy intensity will serve as an important management basis for achieving the above targets.

Scope of Verification and Locations

EIKEI ELECTRONICS (HONGKONG) CO., LIMITED, Taiwan Branch

Certification Issuance Date

2024/06/10

Certification Expiration Date

2027/06/09



Scope of Verification and Locations

EIKEI (THAILAND) CO., LTD.

Certification Issuance Date

2025/10/24

Certification Expiration Date

2028/10/24



Scope of Verification and Locations

SHENZHEN EIKEI ELECTRONIC CO., LTD.

Certification Issuance Date

2024/09/12

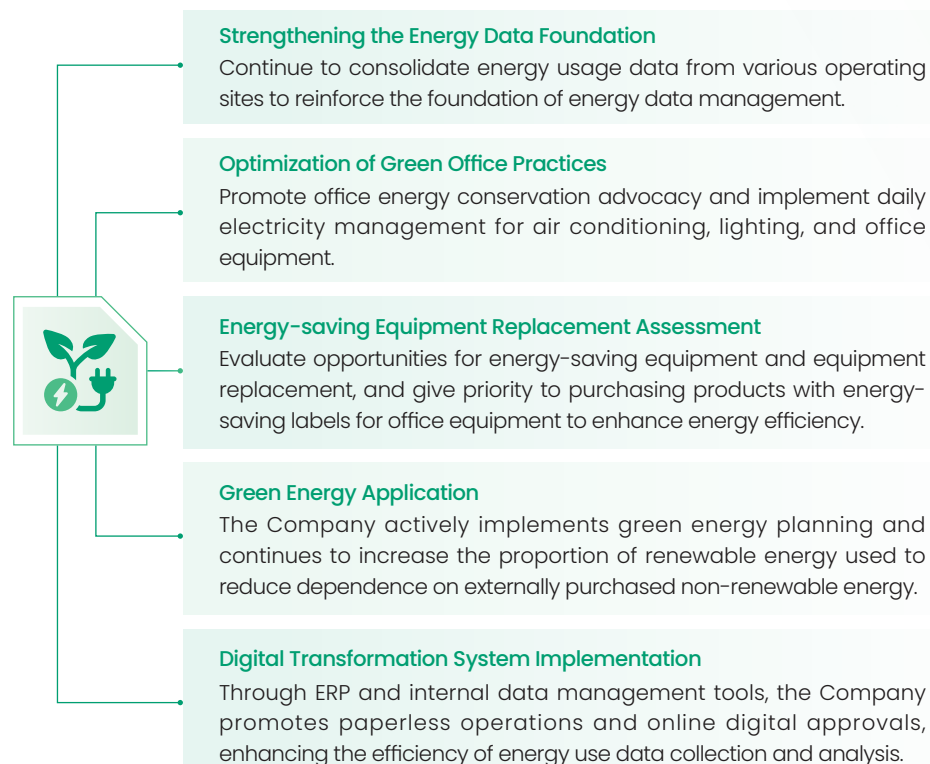
Certification Expiration Date

2027/09/14



2025 Energy Management Promotion Measures and Actions for Reducing Energy Use

To achieve the above energy management goals, the Company continued to promote the following specific actions and measures to reduce energy use in 2025 :



Progress Assessment and Implementation Results of Energy Conservation and Carbon Reduction

In 2025, the Company completed the compilation of energy use data for its major operating sites and incorporated energy data from its offices in Japan, Shenzhen, and the Philippines, resulting in a more comprehensive energy inventory scope compared to the previous year. Energy intensity for the year was 0.982 GJ/per NTD million of revenue, and the renewable energy utilization rate was 4.39% (73.038 GJ / 1,662.657 GJ). In the future, the Company will continue to monitor energy consumption across its locations and evaluate the effectiveness of energy management goals and energy-saving initiatives based on operational scale, data completeness, and management feasibility.

Energy Consumption

In 2025, the total energy consumption of EIKEI Group was 1,662.657 gigajoules (GJ). As the Group is primarily engaged in panel design and sales of various niche printed circuit board (PCB) products, its energy consumption remains concentrated in the electricity required for office and warehouse operations, which accounted for 45.14% of total energy consumption; this was followed by gasoline and diesel used by company vehicles, representing 54.86% of total energy consumption.

Reporting Year	Total Energy Consumption (GJ)	Percentage of Renewable Energy (%)	Data Coverage (Inventory Boundary)
2024	1,527.26	2.36%	Covers the operational sites of EIKEI ELECTRONICS (HK) CO., LTD. Taiwan Branches and EIKEI (Thailand) Co., Ltd. (including offices and warehouses).
2025	1,662.657	4.39%	Covers the offices of EIKEI ELECTRONICS (HK) CO., LTD. Taiwan Branches, SHENZHEN EIKEI ELECTRONIC CO., LTD, EIKEI (Japan) Co., Ltd., EIKEI Electronics (Hong Kong) Co., Ltd. - Philippine Representative Office, and EIKEI (Thailand) Co., Ltd.

In 2025, the scope of energy use statistics was expanded to include offices in Japan, Shenzhen, and the Philippines, making the energy inventory coverage for the year more comprehensive. The Company's primary operating model is PCB product trading-related services, and energy use mainly comes from electricity for office and warehouse operations and fuel used by company vehicles, rather than energy consumption from production processes. Therefore, the Company uses consolidated Operating revenue as the denominator for energy intensity to measure the energy use efficiency corresponding to each unit of revenue. Energy intensity for 2025 was 0.982 (GJ/per NTD million of revenue), and the Company will use this as the management baseline to continuously track operational efficiency and implement energy conservation and carbon reduction goals. The Company has established greenhouse gas emission intensity reduction targets in Section 5.1.1 Energy Management, with a short-term target of a 1.0% reduction by 2026 compared to the 2025 base year, and a medium-term target of a cumulative reduction of 5.0% by 2030. The Company will continue to track the achievement of these targets based on annual changes in greenhouse gas emission intensity and energy intensity.

In addition, EIKEI Group has continued to promote its renewable energy procurement strategy. In 2025, the renewable energy utilization rate increased to 4.39%, representing significant growth compared to the previous year. This indicates that the Company has gradually demonstrated results in energy transition and reducing carbon emissions.

Total energy consumption increased by 8.87% in 2025 compared to 2024. This was primarily due to the expansion of the energy inventory scope this year to include operational data from the Japanese subsidiary, the Shenzhen office, and the Philippines office.

Looking ahead, EIKEI Group will continue to track annual consumption trends across various energy categories and evaluate energy-saving opportunities at each operating site. By consolidating spaces, replacing equipment, and increasing the proportion of renewable energy use, the Group will continue to enhance energy management and energy-saving performance.

The Company's energy consumption is calculated by aggregating actual energy usage data from each site. Purchased electricity consumption is primarily calculated based on electricity bills, electricity usage records, or electricity allocation data provided by building management; gasoline and diesel consumption is consolidated from company vehicle refueling records or relevant expense receipts. Energy consumption across various types is converted into gigajoules (GJ) and then disclosed on an aggregated basis. The heating values for electricity, gasoline, and diesel are based on government announcements or commonly used energy conversion factors applicable to each location. Renewable energy consumption is presented in GJ, converted from the amount of green power purchased or used during the year, and its proportion of total energy consumption is calculated. Energy intensity for the current year is calculated by dividing total energy consumption by consolidated Operating revenue, expressed in GJ/per NTD million of revenue.

EIKEI Group Energy Consumption Analysis Table (Unit : Gigajoules (GJ))

Energy Consumption Item		Purchased Renewable Energy				Purchased Non-renewable Energy						Self-generated Energy	Total Renewable Energy Consumption	Total Non-renewable Energy Consumption	Total Energy Consumption	Energy Intensity (GJ/per NTD million of revenue)
		Solid Recovered Fuel	Biofuel	Purchased Electricity	Others	Fossil Fuels	Purchased Electricity	Purchased Heat	Purchased Cooling Energy	Purchased Steam	Others					
2025	Energy ConsumptionNote	0.000	1.022	72.016	0.000	911.217	678.402	0.000	0.000	0.000	0.000	0	73.038	1,589.619	1,662.657	0.982
	Percentage of Energy Consumption	0	0	4	0	55	41	0	0	0	0	0	4	96	-	

Note 1 : The scope of energy consumption statistics covers Taiwan Branches, the Thailand subsidiary, the Shenzhen subsidiary, the Japan subsidiary, and the Philippines office of the Hong Kong subsidiary.

Note 2 : Energy consumption is disclosed in gigajoules (GJ).

Note 3 : Heating value conversion factors :

- Taiwan : Gasoline heating value = 7,800 kcal/L, electricity heating value = 860 kcal/kWh, solar photovoltaic = 860 kcal/kWh. The coefficient is derived from the Energy Administration's 2025 Energy Product Unit Calorific Value Benchmark Table announcement for 2026/02 (expected).
- Thailand : Gasoline heating value = 7,520 kcal/L, diesel heating value = 8,700 kcal/L, electricity heating value = 860 kcal/kWh. The coefficient is derived from Energy Statistics of Thailand 2025.
- Calorific values for all other regions are calculated based on those used in Taiwan.

Note 4 : Energy intensity = annual total energy consumption ÷ annual revenue (NTD million).

Note 5 : There was no sale of electricity, heating, cooling, or steam during the year.

Energy Conservation Advocacy and Cultural Development

EIKEI Group firmly believes that "sustainable management begins with employees". We integrate energy-saving awareness into corporate culture through multiple channels.

Regular Awareness Promotion

Energy conservation concepts are promoted quarterly via email and internal bulletins, reminding colleagues to implement air conditioning temperature settings, electricity conservation, and computer sleep mode settings.

Energy Efficiency Awareness Improvement

Employees are encouraged to turn off lights, shut down unused equipment, and reduce unnecessary energy use in daily office processes.

Energy-saving Label Management

Energy-saving reminder labels are posted near public switches, air conditioning units, and office equipment to reinforce employees' daily energy-saving behavior.

Energy Transition

EIKEI Group began purchasing green power in 2023 and started wheeling in 2024. The Group continued purchasing green power in 2025 and will evaluate continuously increasing the proportion of renewable energy used.

Energy-saving Measures

Specific Management Measures

The energy-saving measures listed in this section reflect the implementation status of the Company's daily energy management and power-saving actions, and their main purpose is to enhance employees' energy-saving awareness and optimize electricity management for offices and warehouses. However, as a quantitative calculation method for actual energy savings has not yet been established for the various energy-saving measures this year, individual energy-saving measures have not been directly linked to the decrease in annual energy consumption.

We have implemented the following energy-saving actions across our two core areas, office areas and warehouse spaces :

Office

- Air Conditioning System Optimization** : Indoor temperatures are maintained at 26° C, and the systems are turned off at scheduled times during lunch breaks and after working hours.
- Lighting Replacement Program** : Fully replaced with LED energy-saving lighting fixtures.
- Digitalization and Paper Reduction** : Optimize the ERP system and implement paperless trade processes to reduce energy consumption from photocopy use.

Warehouse

- Lighting Area Management** : The warehouse utilizes zoned switch controls, maintaining high-brightness lighting only in inbound and outbound operating areas.
- Water Equipment** : Install water-saving toilets and water-saving valves on faucets to control water output usage.
- Equipment Power Management** : Warehousing and handling equipment has been fully electrified, with off-peak charging implemented.
- Ventilation and Circulation Improvement** : Use natural ventilation and high-efficiency circulation fans to reduce reliance on high-power air conditioning facilities.

5.2 Emissions Monitoring

Greenhouse Gas Inventory

EIKEI Group follows the ISO 14064-1:2018 greenhouse gas inventory standard and adopts the operational control approach to define its organizational boundary. Based on principles such as external disclosure requirements, internal strategic planning, quantification methodologies, factor acquisition, and emission contributions, the Group assesses the materiality of various emission sources as the basis for inclusion in and disclosure of the inventory scope.

This year marks the first time the Company has compiled and disclosed greenhouse gas inventory data based on the Group's major operating sites. Therefore, 2025 is designated as the base year for greenhouse gas emissions under the current inventory boundary, serving as the comparative basis for subsequently tracking emission trends, evaluating reduction results, and setting reduction targets.

However, as the operating status or organizational boundaries of certain locations remained unstable during the reporting period, for instance, some newly established or smaller office locations were not yet included in this year's inventory scope, the base year for the current year is based on the organizational boundaries actually included in the inventory. In the future, if significant changes occur in the inventory scope due to the addition of new sites, changes in operating models, adjustments to organizational boundaries, or improved data availability, the Company will review whether to adjust or reset the base year in accordance with ISO 14064-1:2018 and internal management needs, so as to ensure the consistency and comparability of the basis for annual comparisons.

In 2025, the Company's Category 1 direct greenhouse gas emissions were 77.3058 tCO₂e, serving as the baseline for subsequent comparison of direct emissions.

The organizational boundary for this year included EIKEI GROUP (CAYMAN) CO., LTD., EIKEI ELECTRONICS (HK) CO., LTD. Taiwan Branches, SHENZHEN EIKEI ELECTRONIC CO., LTD, EIKEI (Japan) Co., Ltd., EIKEI Electronics (Hong Kong) Co., Ltd. - Philippine Representative Office, and EIKEI (Thailand) Co., Ltd. As the parent company is a holding company without its own office premises or energy consumption, its individual greenhouse gas emissions for the reporting year were zero. The Group's greenhouse gas emissions were primarily generated by subsidiaries with actual operating locations. Certain locations were excluded from this year's inventory scope due to their relatively recent establishment, smaller operating scale, lack of a complete data collection foundation during the reporting period, or because they had not yet been incorporated into this year's inventory planning. Excluded locations include the Hong Kong subsidiary's physical office, certain small offices in Shenzhen, and the Mexico office. In the future, the Company will gradually evaluate inclusion in subsequent inventory scopes based on operational scale, data availability, and regulatory requirements.

The greenhouse gas types covered by this year's inventory include seven greenhouse gases, namely carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). The inventory was conducted in accordance with ISO 14064-1:2018 and relevant inventory standards, and disclosures are presented in carbon dioxide equivalent (CO₂e).

As the operating models, data availability, and materiality of emission sources differ among the Company's subsidiaries, the included items in Category 3 to Category 6 vary according to the materiality assessment results of each site. Other indirect emission sources actually included in this year's inventory include upstream and downstream transportation (sea, air, and land transportation), purchased products - raw materials (PCB), purchased products - purchased fuel and energy-related activities (including purchased electricity, vehicle gasoline, diesel, and green power-related activities), and purchased products - water resources (tap water).

Other indirect emission items not included were determined, after assessment by each site based on materiality, data availability, and relevance to operating activities, to be temporarily excluded from this year's inventory scope. Going forward, the Company will continue to review the data completeness and materiality of indirect emission sources at each site, gradually enhancing the completeness of the inventory scope for Category 3 to Category 6.

In 2025, EIKEI Group's total greenhouse gas emissions within this year's inventory boundary were 49,970.3144 tCO₂e. Using total revenue (million) as the unit for intensity conversion, the emission intensity was 29.5/per NTD million of Operating revenue.

The Company completed the greenhouse gas inventory for its major operating sites for 2025 in 2026, and has designated 2025 as the base year under the current inventory boundary. Therefore, there is no comparable prior-period basis for the current year, and no increase/decrease analysis against the previous year or the base year is performed. Going forward, the Company will continue to collect and disclose greenhouse gas data on a regular basis, and will gradually expand the inventory scope and promote assurance work in accordance with the timeline of the competent authority. If the organizational boundary or inventory scope changes subsequently, such as expansion to all consolidated companies, the Company will review and evaluate in a timely manner whether to adjust or reset the base year as the basis for greenhouse gas management and the setting of reduction targets.

Greenhouse Gas Emissions Analysis Table (Unit : tCO₂e)

Items		2025
Scope 1		77.3058
Scope 2	Market-based	91.9249
	Location-based	101.2449
Scope 3		49,801.0837
Total Greenhouse Gas Emissions	Market-based	49,970.3144
	Location-based	49,979.6344
Emission Intensity (tCO ₂ e/NTD million revenue)	Market-based	29.5
Emission Intensity (tCO ₂ e/employee)	Market-based	356.9
Emission Intensity (tCO ₂ e/per ton of waste)	Market-based	6,160.0
Biogenic Emissions	Scope 1	0.0669
	Scope 3	0.0000
	Total	0.0669

Note 1 : The Company uses 2025 as the base year for greenhouse gas emissions under the current inventory boundary, mainly because this year is the first time greenhouse gas inventory data has been compiled and disclosed based on the Group's major operating sites.

Note 2 : Other indirect emission items in Category 3 to Category 6 are included based on the operational characteristics and materiality assessment results of each site. Items actually included comprise upstream and downstream transportation, purchased raw materials, purchased fuel and energy-related activities, and water resources.

Note 3 : Greenhouse gas emissions are calculated using the emission factor method by multiplying activity data by emission factors and global warming potential (GWP) values, and converting them into carbon dioxide equivalent (CO₂e), with metric tons of carbon dioxide equivalent (tCO₂e) as the disclosure unit. Emission factors are sourced from the latest "Greenhouse Gas Emission Factors" announced by the Ministry of Environment of the Executive Yuan, and GWP values are based on those published by the IPCC (IPCC Sixth Assessment Report).

Greenhouse Gas Reduction

EIKEI Group conducted its first greenhouse gas inventory in 2025. Considering that the Company is currently still in the initial stage of inventory work, the Company will gradually establish a greenhouse gas management mechanism and plan future reduction targets.



To reduce greenhouse gas emissions arising from operating activities, the Company has commenced promoting the following reduction measures :

- 1 Promote energy-saving measures to improve office electricity efficiency.
- 2 Promote electricity conservation and resource use management.
- 3 Strengthen information system applications to reduce paper use.
- 4 Continuously optimize logistics and transportation processes to reduce unnecessary transportation emissions.
- 5 Strengthen inventory and product management to reduce indirect emissions arising from scrapping.

In the future, the Company will continue to assess major emission sources based on inventory results and gradually establish specific reduction strategies and targets.

This year marked the first greenhouse gas inventory and disclosure for EIKEI Group. As relevant reduction measures are still in the promotion and planning stages, a comprehensive quantitative reduction mechanism has not yet been established, and quantitative calculation of reduction effectiveness has not been performed.

In the future, the Company will establish a greenhouse gas emission data management system based on the inventory results, and gradually introduce reduction calculation methodologies to facilitate the evaluation of the actual benefits of various reduction measures, serving as the basis for subsequent reduction target setting and performance tracking.

Water Reduction Management Policy

To implement sustainable governance and actively respond to the environmental impacts brought about by climate change, the Company has established a water reduction management policy to serve as the highest guiding principle for water resource governance across the Group :

Improve water use efficiency

Commit to streamlining daily water conservation management while maintaining the normal operation of all operating sites and core logistics assets, and gradually reducing the water consumption of daily operations year by year.

Promote green operations

Actively promote a water-saving culture at global operating sites, and incorporate water resource risks into the evaluation considerations for new sites, leased offices, and supply chain management.

Dynamic boundary management

Continue to expand and optimize water data inventory work for subsidiaries and core sites, and enhance the transparency and completeness of environmental information disclosure.

5.3 Water Source Management

Water Resource Impact Assessment

As extreme climate events have become increasingly frequent in recent years, the uneven global distribution of rainfall has gradually become the norm. The frequency and intensity of torrential rain, droughts, and floods have repeatedly reached new highs, not only impacting the security of domestic water supply, but also increasing potential risks for enterprises such as supply chain disruptions, unstable operations, and rising operating costs. Therefore, water resource risk management has become an important issue in corporate operations and sustainability governance that cannot be ignored.

To systematically assess the water resource risks of EIKEI Group's operating sites, the Group continued to use the World Resources Institute (WRI) Aqueduct Water Risk Atlas online tool in 2025 to analyze water withdrawal stress and regional water resource risks at operating sites in Taiwan, Japan, Thailand, China (Shenzhen), and the Philippines.

The assessment results show that none of EIKEI Group's current operating sites are located in areas of "extremely high water stress", and overall water resource risks remain within a controllable range. However, certain sites located in cities with dense populations, high degrees of urbanization, or higher dependence on a single water source may still face moderate to relatively high water stress under drought or extreme climate scenarios.

To address water-related impacts, the Company identifies water management risks based on the water resource stress assessment results for each site, and reduces the impact of office operations on water resources through daily water conservation advocacy, cooperation with water-saving measures of building management units, facility maintenance, and abnormal water use reporting. For sites located in medium-high or high water resource stress areas, the Company will prioritize strengthening water data collection and management mechanisms, and gradually inventory and disclose their water withdrawal, discharge, and consumption.

The Company's water use mainly consists of daily office water use, and wastewater discharge is also primarily general domestic sewage. Water use and wastewater management at each site are primarily conducted in accordance with local regulations and office building management rules, with building management units assisting in water supply, drainage, and related facility management. Wastewater from each site is primarily discharged into the municipal sewage system in accordance with local sewer connection regulations, or treated centrally by building management units, and is not directly discharged into rivers, lakes, or marine areas. Some sites that have established ISO 14001 environmental management systems also use their environmental management procedures as a reference for daily water use and wastewater management.

Quantitative Water Resource Management Targets

Based on the above water reduction management policy, the Company considers each site's water consumption, water resource stress assessment results, and property management feasibility, and adopts a "phased dynamic management" model to implement quantitative targets for future years :

Short-term and medium-term quantitative targets (current boundary)

Using the 2025 data of operating sites for which inventory has been completed as the management basis, the Company has set a quantitative management target from 2026 onward for existing sites included in the inventory to reduce per capita water use intensity by 1% each year compared with the previous year, achieving a cumulative reduction of 5% by the end of 2030.

Long-term and expanded inventory targets

The Company expects to complete precise collection of water use data for the remaining major global sites with water resource stress in 2026. At that time, the Company will carry out dynamic correction of base-year data and reset the boundary, fully incorporating all subsidiaries and sites to optimize the Group's long-term reduction targets.

Going forward, the appropriateness of the targets will continue to be reviewed based on actual water use at each site, the degree of water resource stress, and management feasibility.

In 2025, the Company completed water resource stress identification for its major operating sites and conducted a preliminary inventory of water withdrawal sources, discharge destinations, and the availability of water use data at each site. This year's primary implementation results were the establishment of a data collection foundation and management processes. Going forward, the Company will prioritize strengthening water data collection and disclosure at relevant sites to ensure the full achievement of annual reduction targets.

In the future, EIKEI Group will continue to track annual changes in water resource stress at each operating site, and combine local water supply sources, wastewater treatment, and discharge conditions as reference bases for water use management and risk response strategies, so as to reduce the potential impacts that operating activities may have on local residents' water rights and the ecological environment.

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, Taipei City	Xindian River	Feitsui Reservoir	Untreated	Neihu Wastewater Treatment Plant	Low-medium (1-2)
 Thailand Subsidiary	Bang na, Bangkok	Chao Phraya	Chao Phraya	Untreated	Chao Phraya River	High (3-4)
 Japan Subsidiary	Shibadaimon, Minato City, Tokyo	Tone River and Tama River	Tone River and Tama River	Multi-stage treatment	Tokyo Bay	Medium-high (2-3)
 Shenzhen Subsidiary	Xixiang Subdistrict, Bao'an District, Shenzhen	Dapeng Bay and surrounding areas	Xili Reservoir	Multi-stage treatment	Pearl River Estuary and Shenzhen Bay	Low-medium (1-2)
 Philippine Office of the Hong Kong Subsidiary	Taguig City, Metro Manila	Angat	Angat Dam	Untreated	Manila Bay	Medium-high (2-3)

Overall, the Company's operational water use is primarily daily office water use, and the related impacts on water resources are relatively limited; however, for sites located in medium-high or high water resource stress areas, the Company will continue to strengthen water data collection and management measures.

Water Withdrawal, Discharge, and Consumption

The Group actively implements water resource management and ensures the achievement of reduction targets through the integration of systems and daily execution. The specific implementation measures and 2025 implementation results are as follows :

Water Reduction Promotion Measures

Daily water conservation and facility maintenance

Water conservation advocacy slogans are posted at each office site to enhance colleagues' awareness of water conservation; regular inspections and maintenance of water supply pipelines and water supply facilities are carried out in coordination with building management units, and a real-time reporting and repair mechanism for abnormal water use is established to eliminate leakage and waste.

Cooperate with green property management

Give priority to office buildings equipped with restrooms with water-saving labels and sensor faucets as operating sites, and cooperate with building property management in water-saving adjustments, such as adjusting faucet flow.

Optimize data management processes

For sites located in medium-high or high water resource stress areas, prioritize strengthening water data collection mechanisms, and gradually inventory and establish a complete historical database of water withdrawal, discharge, and consumption.

Due to the offsetting changes in the above two statistical scopes, the total water withdrawal presented for 2025 decreased compared to the previous year. The Group will continue in the future to communicate with the building management units and relevant property management parties at each site and attempt to establish more complete data collection channels, so as to improve the comprehensiveness of water resource data year by year.

Water Withdrawal / Discharge / Consumption (Unit : thousand cubic meters (million liters))

Source Category		Water Quality Indicators	2025	
			All Regions	Water-Stressed Areas
Water Withdrawal	Surface water	Freshwater	0	0
		Other water	0	0
	Groundwater	Freshwater	0	0
		Other water	0	0
	Seawater	Freshwater	0	0
		Other water	0	0
	Produced water	Freshwater	0	0
		Other water	0	0
	Third-party water	Freshwater	0.513	0.043
		Other water	0	0
Total water withdrawal			0.513	0.043
Percentage withdrawn from water-stressed areas (%)			10.89	
Recycled water volume			0.000	
Recycling percentage (%)			0.0	
Total water discharge			0.462	0.039
Total water consumption			0.051	0.004

Water Resource Inventory Data and Achievement Analysis

EIKEI Group's primary operating model is PCB product trading and logistics services. It does not operate its own production and manufacturing plants, nor does it generate process wastewater discharge. The Company's wastewater discharge mainly consists of general domestic sewage generated from daily operations at each office site, and is discharged into public sewage treatment systems in accordance with the buildings where the sites are located and local regulatory requirements. It does not involve the discharge of heavy metals, chemicals, or other priority substances.

In 2025, the Company had no incidents of wastewater quality exceeding standards or violations of wastewater discharge-related regulations, and the number of incidents of exceeding standards was 0.

Regarding the achievement of water resource reduction, in 2025 EIKEI Group's total water withdrawal was 0.513 thousand cubic meters (megaliters), total freshwater withdrawal was 0.513 thousand cubic meters, total water discharge was 0.462 thousand cubic meters, and total water consumption was 0.051 thousand cubic meters. Compared with total water withdrawal of 0.567 thousand cubic meters (megaliters) in 2024, this represented a decrease of 0.054 thousand cubic meters.

Explanation of Changes in Water Withdrawal

The total water withdrawal in 2025 changed compared to 2024, primarily due to practical adjustments made to the statistical scope of data in this year's sustainability report, rather than changes in the business model :

Minor adjustment to statistical boundaries

In the statistical scope of water resource quantitative data (thousand cubic meters) for the current year, the data scope for the Thailand warehouse was removed.

Expanded inclusion of other sites

In the current year, the Company in fact expanded inclusion to more subsidiary operating sites; however, water use at some newly added sites, EIKEI (Japan) Co., Ltd., EIKEI Electronics (Hong Kong) Co., Ltd. - Philippine Representative Office is centrally managed by the management units of the respective office buildings and is directly included in the office buildings' management fees, and in practice independent metered quantitative data (thousand cubic meters) cannot be obtained, and therefore is not calculated.

Note : All of the Company's operating locations are office-based. Water is primarily used for employees' daily domestic needs, with no significant water consumption associated with manufacturing processes, cooling, boilers, or landscape irrigation. Domestic wastewater generated after use is discharged into the respective building sewer systems or municipal sewerage systems for treatment. With reference to the "Sewerage System Design and Commentary" issued by Taiwan's National Land Management Agency, Ministry of the Interior; China's national standard, "Code of Urban Wastewater Engineering Planning" (GB 50318-2017); and the "Knowledge Manual on Activated Sludge Wastewater Treatment Systems for Buildings" issued by Thailand's Pollution Control Department, the Company applied the upper end of the official reference ranges, 0.90, as the wastewater discharge coefficient based on the water-use characteristics of each operating location. Wastewater discharge was estimated as "water withdrawal × 0.90," while water consumption was calculated as "water withdrawal minus estimated wastewater discharge."

5.4 Waste Management

Waste Impact Assessment

The Company refers to domestic and international studies and disclosure guidelines related to environmental impacts, and uses each stage of the product life cycle (raw material supply, product circulation and warehousing, sales distribution, and waste disposal) as the basis for analysis to identify possible waste sources arising from the Company's operating activities and upstream and downstream value chain, and assess the potential impacts that waste may have on the environment and society.

EIKEI Group's principal operating model is PCB product trading and logistics distribution, and it does not have manufacturing plants for its own use; therefore, waste generated from its operating activities mainly comes from daily office operations, the use of product packaging materials, and small quantities of scrapped products. Through analysis of product circulation and warehousing management processes, the Company identified the main waste sources related to operations, and on this basis prepared the "Value Chain and Potential Impact Context Map" as the basis for waste management and environmental impact assessment. However, the quantitative waste data for the current year primarily covers waste generated by the Company's own operating sites and does not include waste generated at various stages upstream and downstream of the value chain.

As the Company does not have manufacturing equipment, waste generated from operating activities mainly consists of general industrial waste and small quantities of scrapped PCB products.

General industrial waste mainly comes from general trash, paper, food waste, and other domestic waste generated from daily office operations, as well as packaging materials used in supplier deliveries and product distribution processes (such as cartons and plastic packaging materials). If the above waste is not properly sorted and handled, it may increase resource consumption and waste treatment volumes, thereby causing a burden on the environment.

In addition, in the course of product management and warehousing operations, small quantities of scrapped PCB products may arise due to factors such as failed quality inspections, product version updates, or changes in customer demand. As PCB products contain electronic material components, failure to handle them in accordance with relevant regulations may potentially impact the environment.

Therefore, the Company identifies the waste sources generated by its operating activities and assesses their possible impacts on the environment, as a reference basis for subsequent planning of waste management and reduction measures.

EIKEI Group Value Chain and Potential Impact Context Map

Location	Value Chain Stage	Activity Item	Waste Categories and Disposal Methods	Waste Category	Disposal Method	Disposal Unit	Potential Impacts
Upstream suppliers	Raw Material Supply	Supply of PCB products and packaging materials	Supplier packaging materials	General industrial waste	Recycling and reuse	Removal and disposal	Failure to properly recycle may increase waste volumes.
Own Operations	Office operations	Daily office operations	Paper, general trash, and food waste	General industrial waste	Removal and disposal	Removal and disposal	Failure to properly sort may increase waste volumes
Own Operations	Logistics and Warehousing	Product packaging and distribution	Shipping packaging materials (cartons, plastics, etc.)	General industrial waste	Recycling and reuse	Removal and disposal	Use of packaging materials increases resource consumption
Own Operations	Product management	Poor quality, testing, or version updates	Scrapped PCB products	Hazardous industrial waste	Entrusted to qualified institutions for removal	Qualified waste removal contractors	Improper handling may cause environmental pollution.
Downstream customers	Product use	Removal of packaging at the customer end	Packaging waste	General waste	Recycling or disposal	Customers or recyclers	Increases resource consumption and waste volumes

Waste Management Policy

Circular economy and Waste Reduction Management Policy

The Company has established relevant responsible units to manage industrial waste generated by the Company's operations, including management matters such as waste classification, storage, removal, and disposal. The disposal methods for all waste are carried out in accordance with the relevant environmental regulations and waste management rules of the operating locations, to ensure that waste management and treatment operations comply with local legal requirements.

Waste generated from the principal operating activities of EIKEI Group mainly consists of general industrial waste and small quantities of scrapped product inventory, and such waste is classified and handled in accordance with internal management procedures and entrusted to qualified external removal service providers for removal and disposal to reduce environmental impacts.

EIKEI Group waste management responsible units :

Management Item	Responsible Unit
PCB product scrap application	Relevant responsible departments
Office domestic waste handling	Building property management unit
Waste removal	External removal service providers

Waste generated by the Company's operating activities mainly includes general office trash, packaging materials, and small quantities of scrapped PCB products. As the Company does not have manufacturing plants for its own use, the volume of waste generated is relatively limited.

General domestic waste and recyclable resources generated from daily office operations are mainly centrally managed and entrusted for removal by the property management units of the buildings where each site is located. The Company sorts and disposes of such waste in accordance with the property management rules of each office building, and the property management units arrange subsequent removal and treatment in accordance with the regulations of the location.

In terms of product management, if PCB products are scrapped due to poor quality, version updates, or other factors, the relevant departments must complete a scrap application form and record the part number, quantity, and reason for scrapping of the scrapped products. After internal approval, disposal is entrusted to qualified local removal or treatment service providers in accordance with the regulations of the operating location and actual operational requirements.

After some products have already been shipped to the customer end, if they are confirmed to be unusable due to quality abnormalities or other reasons, in principle sales returns should be processed first and then the Company should handle scrapping. However, considering international transportation costs and timeliness, if both parties confirm that the products can no longer be reused, disposal is usually handled directly by the customer end in accordance with its internal management procedures.

Through the above management methods, the Company will continue to carry out waste sorting, disposal, and scrapped product handling operations in accordance with the regulations of each operating location and office building management rules, so as to reduce the environmental impact of operating activities.

Circular economy and Waste Management Implementation

The Company actively incorporates circular economy thinking into daily operations and implements improvements in resource-use efficiency, packaging reuse, and green procurement. The specific measures promoted and achievements attained in 2025 are as follows :

Document management (improving resource efficiency)

Promote office digital transformation and encourage colleagues to prioritize reducing paper use and using electronic files. Where printing is indeed necessary, black-and-white printing and double-sided printing are advocated to reduce paper consumption at the source.

Green procurement (use of environmentally friendly materials and green energy)

Procurement of environmentally friendly recycled supplies

The Company actively responds to green consumption, and for A4 copy paper, toilet paper, and hand towels used in daily office operations, it gives priority to purchasing recycled paper products with environmental labels to reduce forest resource consumption.

Energy saving and green energy

All electrical appliances and computer equipment procured bear energy-saving labels. In addition, the Group is also actively planning and making small-amount purchases of green electricity to gradually increase the proportion of renewable energy used and reduce the carbon footprint of operations.

Reuse of repeatedly usable items (packaging reuse)

Old envelopes, cartons, paper bags, waste paper, office stationery, and other items are reused internally in circulation. In logistics service processes, lean management and repeated use are also applied to consumables such as pallets and cushioning packaging materials to reduce one-time resource waste.

Reduction of single-use items

A plastic-reduction culture is actively advocated internally, encouraging colleagues to bring their own utensils, cups, straws, and environmentally friendly shopping bags, and jointly create a green, low-carbon office environment.

Results and compliance status

In 2025, all domestic waste of the Company was uniformly collected by the building management units at the operating sites and then entrusted to lawful removal and treatment service providers for removal and treatment. In the current year, the Company had no incidents of violation of waste-related regulations, and the number of excess-standard or violation incidents was 0, demonstrating compliance governance effectiveness.

Quantitative Waste Management Targets for Future Years

To establish a clear sustainability orientation, the Company has adopted a phased dynamic management model based on the current operating model to set quantitative waste management targets for future years, balancing information transparency and practical limitations :

Existing managed-site targets

With 2025 as the baseline starting point for target management, the Company has set, from 2026 onward, a 1% annual reduction in per-capita general operating waste generation, paper usage, and hand towel consumption as the core promotion indicator for operating sites that already have an independent quantitative statistical basis, and expects to achieve a cumulative quantitative reduction of 5% by the end of 2030.

Data precision and dynamic scope correction

Given that the Company's sites are all office-based locations, the waste generated in daily operations is domestic waste and in practice is mostly included in the unified removal by office building property management. The current quantitative data is based on practical and reasonable estimates according to the capacity of waste storage facilities at each site (such as trash bin capacity).

To further enhance the rigor of the data, the Company plans during the short-term target period (2025-2027) to continuously optimize the data inventory mechanism, continue improving the scientific factors for converting volume into weight, and dynamically adjust the quantitative baseline year for the entire Group depending on the future data availability of newly included sites, so as to ensure the substantive effectiveness of reduction management.

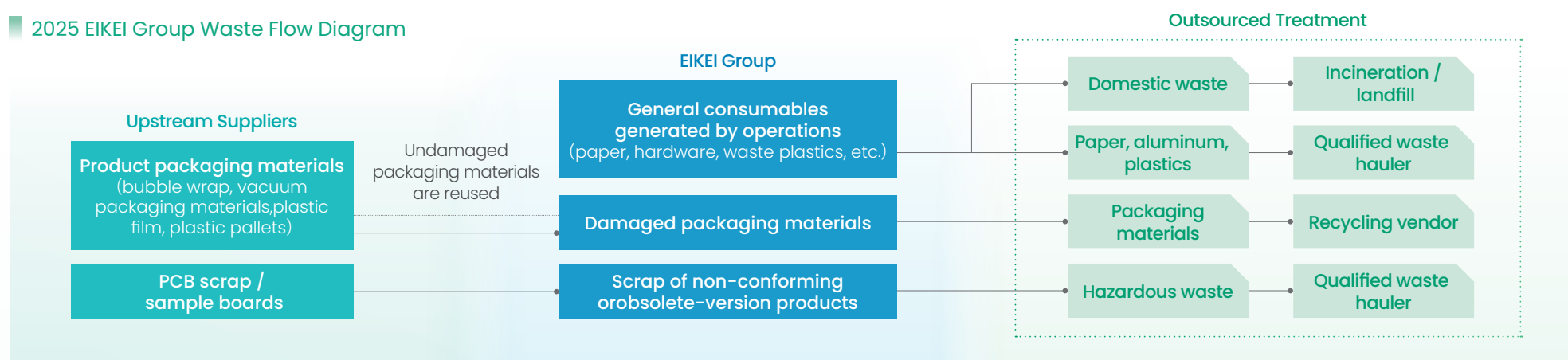
Subsequently, the appropriateness of the targets will continue to be reviewed based on the actual operating conditions, data availability, and management feasibility of each site.

EIKEI Group's Waste Management Strategy and Targets

Management Strategy	Strategy Start Year	Target Base Year	Management Targets			2025 Achievement Rate	Improvement Measures
			Short-term (2025 to 2027)	Medium-term (2028 to 2030)	Long-term (2031 to 2033)		
 PCB scrap management	Existing system	2025	Continue managing PCB scrap in accordance with the existing scrap application process	Strengthen inventory management to reduce the occurrence of scrap	Continue to optimize inventory and quality management	Continue implementation	Continue reviewing product quality and inventory management
 Waste removal	Existing system	2025	Continue to entrust waste removal service providers to handle waste	Ensure each site complies with local regulations	Continue to comply with regulatory requirements	Continue implementation	Regularly confirm the qualifications of removal service providers
 General operating waste management	Existing system	2025	Office waste is uniformly handled by building property management	Maintain waste classification management	Continue to implement environmental management	Continue implementation	Strengthen employees' environmental awareness

Waste Removal and Disposal

2025 EIKEI Group Waste Flow Diagram



Analysis of Industrial Waste Generation

EIKEI Group's principal operating model is electronic component trading and logistics services, and it does not have its own manufacturing plants. Therefore, the overall volume of waste generated is relatively limited, and the main sources include general industrial waste generated from office operations and small quantities of scrapped PCB products generated due to product quality, version changes, or testing requirements.

In 2025, the Company expanded the waste inventory scope. In addition to the originally disclosed sites in Taiwan and Thailand, waste data from other operating sites was also gradually included in the statistics. Therefore, the statistical scope for the current year differs from that for 2024, and the data for the two years are not fully comparable.

Analysis of Industrial Waste Disposal

Waste generated by the Company in 2025 mainly included :



Among these, general industrial waste is mainly handled by qualified removal service providers centrally commissioned by the property management units of the buildings where the office sites are located; scrapped PCB products are handled in accordance with the Company's internal scrap application process and, after approval, are entrusted to qualified local removal service providers for handling.

As the methods of waste statistics and actual operating conditions differ across sites, annual waste generation may be affected by the following factors :

Increase in the number of sites included in the inventory

Differences in waste statistical methods among sites

Product scrapping or inventory adjustment conditions in the year

Therefore, the Company did not directly compare year-on-year increases or decreases between 2024 and 2025 data, and will continue to optimize the waste statistics mechanism in the future to improve data consistency and comparability.

Summary of industrial waste generated, diverted from disposal, and directly disposed of (total for all sites, unit : metric tons)

Year	Item ^{Note}	Generated volume	Diverted from disposal volume	Directly disposed volume	Storage volume
2025	Hazardous industrial waste	0.231	0.231	0.000	0.000
	Non-hazardous industrial waste	7.881	1.152	6.729	0.000
	Total	8.112	1.383	6.729	0.000

Note : The classification of hazardous and non-hazardous waste is determined in accordance with the local regulations of each site.

Methods for diversion of industrial waste from disposal (recycling)

Waste handled by the Company through recycling or reuse mainly includes paper and certain recyclable packaging materials. Most of the above waste is centrally sorted and recycled by building property management units or delivered to recycling service providers for reuse processing.

The Company does not have self-operated waste treatment facilities at its operating sites; all waste is disposed of through external removal or recycling service providers.

As the Company's operating model is not manufacturing, the waste recycling rate is mainly affected by the operating type of each site and the building management system. The Company continues to reduce the environmental impact of waste by implementing waste sorting and reducing unnecessary use of packaging materials.

Waste diverted from disposal by recovery operations (total for all sites, unit : metric tons)

Items	Disposal diversion method	2025		
		On-site	Off-site	Subtotal
Hazardous industrial waste	Preparation for reuse	0.000	0.000	0.000
	Recycling	0.000	0.000	0.000
	Other recovery operations	0.000	0.231	0.231
	Subtotal	0.000	0.231	0.231
Non-hazardous industrial waste	Preparation for reuse	0.000	0.000	0.000
	Recycling	0.000	1.152	1.152
	Other recovery operations	0.000	0.000	0.000
	Subtotal	0.000	1.152	1.152

Note : On-site refers to waste treated by the Company itself within its plants (sites), while off-site refers to waste removed and treated by entrusted external third-party companies.

Direct disposal methods for industrial waste

Except for recyclable waste, the remaining waste is mainly handled through outsourced removal, including general trash generated from employees' daily operations, non-recyclable packaging materials, and scrapped PCB products.

General domestic waste is centrally entrusted by building property management units to qualified removal service providers for removal and incineration treatment; scrapped PCB products, after confirmation in accordance with the internal scrap application process, are entrusted by each site to qualified local waste removal service providers for removal and treatment.

For some products that have already been shipped to the customer end and are confirmed to be unusable, considering international transportation costs and timeliness, after confirmation by both parties they are usually directly scrapped by the customer end in accordance with its internal management procedures.

In the future, the Company will continue to strengthen inventory management and quality management mechanisms to reduce product scrapping and, through lawful removal and compliant disposal methods, ensure that waste treatment complies with local regulatory requirements.

Waste directly disposed of by disposal operations (total for all sites, unit : metric tons)

Items	Direct disposal method	2025		
		On-site	Off-site	Subtotal
Hazardous industrial waste	Incineration(including energy recovery)	0.000	0.000	0.000
	Incineration (excluding energy recovery)	0.000	0.000	0.000
	Landfill disposal	0.000	0.000	0.000
	Other direct disposal	0.000	0.000	0.000
	Total	0.000	0.000	0.000
Non-hazardous industrial waste	Incineration (including energy recovery)	2.006	4.723	6.729
	Incineration (excluding energy recovery)	0.000	0.000	0.000
	Landfill disposal	0.000	0.000	0.000
	Other direct disposal	0.000	0.000	0.000
	Total	2.006	4.723	6.729

Note : On-site refers to waste treated by the Company itself within its plants (sites), while off-site refers to waste removed and treated by entrusted external third-party companies.



CHAPTER

6

Employee Care

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6.1 Human Capital

Human Resource Management

For workplace human rights issues, EIKEI Group has established the "EIKEI Group Human Rights Management Policy" to respect the protections set out in human rights conventions, eliminate any acts that infringe upon or violate human rights, and comply with labor and employment regulations and corporate social responsibility codes of practice in the places where it operates. There is no differential treatment or discrimination on the basis of gender, race, nationality, age, or religion, and any forced labor and employment of child labor are prohibited. 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 2025, 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 2025, no workplace sexual harassment complaints were received.

Talent Recruitment and Hiring

GRI 2-7

GRI 2-8

GRI 202-2

GRI 401-1

GRI 402-1

GRI 405-1

As of the end of 2025, EIKEI Group had a total of 139 employees, including 133 regular employees and 6 temporary employees; by labor category, this comprised 139 full-time employees, 0 part-time employees, and 0 non-guaranteed hours employees. In addition, certain matters of the Company are handled by contractors or other external parties, such as office cleaning personnel and consultants. At the end of 2025, the total number of the above external workers was 4. Over the past three years, there have been no material changes in the number and composition of employees at the Company's various sites. Overall workforce allocation remained stable, and the distribution of personnel and employment types in each region were similar to the previous year, with no significant differences arising from business adjustments or changes in the operating model. There were also no material changes in hired manpower.

When hiring personnel, each operating site gives priority to hiring local and local-nationality talent. Friendly interviews are also promoted. In addition to in-person interviews, online interviews may also be adopted based on actual circumstances and assessment of talent needs. The ratios of personnel of the place of employment and nationality of the location hired by each operating site were respectively :



Employee structure at the end of 2025 (Unit : persons)

Employment Type	Gender	Country					Total
		China	Japan	Philippines	Thailand	Taiwan	
Total employees	Male	13	10	3	19	9	54
	Female	43	2	6	29	5	85
	Others	0	0	0	0	0	0
	Subtotal	56	12	9	48	14	139
Regular employees	Male	13	10	1	19	9	52
	Female	43	2	2	29	5	81
	Others	0	0	0	0	0	0
	Subtotal	56	12	3	48	14	133
Temporary employees	Male	0	0	2	0	0	2
	Female	0	0	4	0	0	4
	Others	0	0	0	0	0	0
	Subtotal	0	0	6	0	0	6
Full-time	Male	13	10	3	19	9	54
	Female	43	2	6	29	5	85
	Others	0	0	0	0	0	0
	Subtotal	56	12	9	48	14	139
Part-time	Male	0	0	0	0	0	0
	Female	0	0	0	0	0	0
	Others	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0
Non-guaranteed hours	Male	0	0	0	0	0	0
	Female	0	0	0	0	0	0
	Others	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0

Definitions :

Regular employees

Those whose labor contracts are for an indefinite period (non-fixed-term contracts).

Temporary employees

Those whose labor contracts are for a fixed period (fixed-term contracts).

Full-time employees

Employees whose weekly working hours meet the local regulatory definition of weekly working hours for full-time employees.

Part-time employees

Employees whose weekly working hours do not meet the local regulatory definition of weekly working hours for full-time employees.

Non-guaranteed hours employees

Employees with non-fixed weekly working hours, such as on-call employees.

Number of employees in the most recent 3 years (Unit : persons)

Year	End of 2023	End of 2024	End of 2025
Number of male employees	52	49	54
Number of female employees	79	87	85
Number of other employees	0	0	0
Total Number of Employees	131	136	139

Employee diversity structure

The Company's male and female employees accounted for 39% and 61%, respectively, and employees aged 30–50 made up the majority, accounting for 67% of the total number. To implement the Company's concept of diversity and equality, 0 employees with indigenous status were also hired.

In order to promote employee diversity, we recruit global overseas talent extensively. The workforce is composed of 7 nationalities in total, and non-local employees account for approximately 42%; to promote diversified hiring while developing overseas operating markets, overseas employees account for 40% of the total number of employees. When recruiting non-national employees and overseas employees, the Company also complies with relevant domestic and foreign regulations, carefully evaluates potential risks that may arise (such as immigration and visa regulations), assists in effectively managing various work-related regulations and rights and interests such as visas, work permits, and residential relocation, and coordinates with local organizational units as much as possible to understand local living information, helping employees adapt quickly to the environment and providing a sound workplace environment. The Company's senior executives are mainly local employees. In the current year, 57% of senior executives were local residents, and only 3 executives were foreign nationals.

Total number of employees by job level and diversity indicators at the end of 2025 (Unit : persons)

Job Level		Senior executives	Middle managers	Junior managers	General staff	Total
Total number of employees by job level		7	1	18	113	139
Percentage of total employees by job level (%)		5%	1%	13%	81%	100%
Diversity indicators						
Gender	Male	7	1	8	38	54
	Female	0	0	10	75	85
	Others	0	0	0	0	0
Age	Aged 29 and below	0	0	2	27	29
	30–50	2	1	15	75	93
	51 years old and above	5	0	1	11	17
Whether with indigenous status		0	0	0	0	0
Whether with disability status		0	0	0	0	0
Educational attainment	PhD	0	0	0	0	0
	Master's degree	0	0	0	5	5
	Higher education	6	1	18	66	91
	Secondary education	0	0	0	24	24
	Primary education	0	0	0	7	7
	Unclassified	1	0	0	11	12
Nationality	Domestic nationality	4	1	10	65	80
	Foreign nationality	3	0	8	48	59

Note : Foreign-national employees are employees who are required to apply for a work visa in the country where they are employed.

Percentage of employees by job level and diversity indicators at the end of 2025 (Unit : %)

Job Level		Senior executives	Middle managers	Junior managers	General staff	Total
Gender	Male	100%	100%	44%	34%	39%
	Female	0%	0%	56%	66%	61%
	Others	0%	0%	0%	0%	0%
Age	Aged 29 and below	0%	0%	11%	24%	21%
	30–50	29%	100%	83%	66%	67%
	51 years old and above	71%	0%	6%	10%	12%
Whether with indigenous status		0%	0%	0%	0%	0%
Whether with disability status		0%	0%	0%	0%	0%
Educational attainment	PhD	0%	0%	0%	0%	0%
	Master's degree	0%	0%	0%	4%	4%
	Higher education	86%	100%	100%	58%	65%
	Secondary education	0%	0%	0%	21%	17%
	Primary education	0%	0%	0%	6%	5%
Nationality	Unclassified	14%	0%	0%	10%	9%
	Domestic nationality	57%	100%	56%	58%	58%
	Foreign nationality	43%	0%	44%	42%	42%

Note 1 : Employees with foreign nationality are employees who are required to apply for a work visa in the country of employment.

Note 2 : The percentages in this table are calculated based on personnel of the same job grade and the same category; for example, the percentage of male entry-level personnel = number of male entry-level personnel ÷ total number of entry-level personnel.

Employee Gender / Age / Education Ratio by Job Level (Unit : %)



We have a comprehensive recruitment system and hope for employees and the Company to prosper and develop together, while also respecting employees' career transition choices. The Company recruited a total of 20 new employees in 2025, including 10 males and 10 females, primarily aged 30-50; in addition, 15 employees left (including 0 employees who reached retirement age), including 4 males and 11 females, and the reasons for leaving included family care, relocation, career changes and other factors.

In 2023, a total of 13 employees left, including 2 males and 11 females, with an overall turnover rate of 10%. Among them, the turnover rate for those aged 29 and below was: 0 males, 9% females; the turnover rate for those aged 30-50 was: 2% males, 5% females; the turnover rate for those aged 51 and above was: 2% males, 0 females.

In 2024, a total of 38 employees left, including 10 males and 28 females, with an overall turnover rate of 28%. Among them, the turnover rate for those aged 29 and below was: 6% males, 13% females; the turnover rate for those aged 30-50 was: 12% males, 20% females; the turnover rate for those aged 51 and above was: 2% males, 0 females.

As 2023 and 2024 were in the post-COVID-19 era, factors such as overall economic recovery, industry demand, changes in working models and changes in employee mindsets were the main reasons for employee turnover.

To safeguard employee rights and improve the recruitment system, supervisors of the responsible units conducted interviews with all departing employees to gain a concrete understanding of the reasons for leaving, as a reference for subsequent improvements in human resource management.

EIKEI Group Notice Period for Severance

If the Company encounters significant operational changes, such as organizational restructuring, adjustments to manpower requirements, force majeure, or when an employee is deemed unsuitable, it must notify employees in advance in accordance with the notice period stipulated in the Labor Standards Act and provide severance pay.

- **Service of 3 months or more but less than 1 year : 10 days in advance**
- **Service of 1 year or more but less than 3 years : 20 days in advance**
- **Service of 3 years or more : 30 days in advance**

Total Number and Rate of New Hires in 2025

Gender	Age	Country					Total	New Hire Rate (%)
		China	Japan	Philippines	Thailand	Taiwan		
Male	Aged 29 and below	3	0	0	0	0	3	19%
	30-50	0	2	1	0	0	3	
	51 years old and above	0	1	1	0	2	4	
	Subtotal	3	3	2	0	2	10	
Female	Aged 29 and below	3	0	0	0	0	3	12%
	30-50	4	1	0	1	1	7	
	51 years old and above	0	0	0	0	0	0	
	Subtotal	7	1	0	1	1	10	
Others	Aged 29 and below	0	0	0	0	0	0	0%
	30-50	0	0	0	0	0	0	
	51 years old and above	0	0	0	0	0	0	
	Subtotal	0	0	0	0	0	0	
Total		10	4	2	1	3	20	14%

Total Number and Rate of Turnover in 2025

Gender	Age	Country			Total	Turnover Rate (%)
		China	Japan	Taiwan		
Male	Aged 29 and below	1	0	0	1	7%
	30-50	1	0	0	1	
	51 years old and above	0	0	2	2	
	Subtotal	2	0	2	4	
Female	Aged 29 and below	3	0	0	3	13%
	30-50	6	1	1	8	
	51 years old and above	0	0	0	0	
	Subtotal	9	1	1	11	
Others	Aged 29 and below	0	0	0	0	0%
	30-50	0	0	0	0	
	51 years old and above	0	0	0	0	
	Subtotal	0	0	0	0	
Total		11	1	3	15	11%

Labor-Management Agreements GRI 2-30

EIKEI Group strives to build a harmonious and equitable communication platform between employees and the Company, and has established diverse and smooth communication channels, including labor-management meetings, employee suggestion boxes and employee opinion surveys, to safeguard the rights and obligations of both labor and management, and to improve the working environment and labor-management regulations in a timely manner.

Based on the results of the employee satisfaction survey, items with higher satisfaction will continue to maintain current practices and be refined and optimized; items with overall satisfaction below 50% will be listed as priority improvement areas, and employee satisfaction will be enhanced through review and concrete measures. Items with overall satisfaction below 50% in this survey include : "Salary and Overall Work", "Employee Benefits" and "Education and Training". Relevant improvement measures are described below :

 Salary and Overall Work	The Company communicates with employees through routine weekly meetings, performance evaluations and employee satisfaction surveys, observes market conditions, and makes timely adjustments.
 Employee Benefits	Continue to promote in line with ESG Corporate governance, such as employee travel, health checkups and other related measures.
 Education and Training	By strengthening education and training, we help employees acquire more new skills and knowledge, enable employees to complete assigned work tasks more efficiently, and carry out long-term planning for training policies to assist employees in moving toward the next stage of their career goals.

Employee Communication Channels

Communication Channels	Explanation
Labor-Management Meetings	For all labor-management meetings, labor representatives were formally elected by all employees and jointly formed with representatives designated by management, and a total of 3 labor-management meetings were convened this year.
Employee Suggestion Box	Internal email mailbox : Conduct_report01@ei-kei.com sexual harassment complaint mailbox are provided : safereport@ei-kei.com complaint hotline : +886-2-2791-8859, allowing employees to reflect opinions or provide suggestions in a timely manner.
Employee Opinion Survey	To understand employees' views on the organization's work culture, the Company's core values, supervisors' leadership styles and various suggestions, employee opinion surveys are conducted regularly. Employee satisfaction in 2025 was 93.39%.

2025 Employee Feedback Statistics

Communication Channels	Number of Comments	Main Feedback Content	Number of Cases Processed	Number of Unprocessed Cases
Labor-Management Meetings	0	None	0	0
Employee Suggestion Box	0	None	0	0
Employee Opinion Survey	15 (Number of very dissatisfied responses)	Items with overall satisfaction below 50% (Salary and Overall Work, Employee Benefits and Education and Training)	0	0

6.2 Remuneration and Benefits

Equal and Competitive Remuneration

Disclosure 2-21

Disclosure 405-2

Disclosure 202-1

EIKEI Group values talent retention and cultivation and is committed to providing competitive salary conditions and comprehensive employee benefits. The Company's salary standards are established with reference to conditions such as local regulations, industry benchmarks and local living standards, and employee remuneration is never affected by factors such as gender, race, language, religion, age, political affiliation or marital status. In this equal and inclusive workplace, the starting salaries of women and men are equal; however, final remuneration (base salary plus remuneration) varies depending on years of service, experience or job allowances. The Company's employee compensation consists of base salary, meal allowances, various bonuses or allowances, and annual salary adjustments are also made each year based on operating conditions, or bonuses are granted based on employee performance to motivate employees and encourage talent to grow together with the Company.

In 2025, the annual total remuneration of the highest-paid individual of the Company was 8.15 times the median annual total remuneration of the Company (excluding the highest-paid individual); the ratio of the percentage increase in the annual total remuneration of the highest-paid individual to the median of the percentage increase in the average total remuneration of the Company (excluding the highest-paid individual) decreased by 1.18 times. The title of the highest-paid individual is Overseas Business Development Supervisor, and the difference between this remuneration structure and the median remuneration structure is that, in addition to base salary, the remuneration structure of the Overseas Business Development Supervisor also includes related subsidy expenses for overseas assignments and performance bonuses.

Male-to-female remuneration ratio by employee level (male : female)

Significant operating locations	Senior executives	Middle managers	Junior managers	General staff
Japan	1	-	-	1 : 0.82
Hong Kong	1	-	-	1 : 0.61
China	1	1	1 : 0.53	1 : 2.91
Taiwan	1	-	1 : 0.76	1 : 0.82
Thailand	1	-	1 : 2.47	1 : 0.67

Note 1 : The base salary plus remuneration of male employees is taken as 1.

Note 2 : "-" indicates that no supervisors met the criteria.

Note 3 : Senior and middle-level managers are defined as the highest and second persons in charge at each operating location; junior managers are defined as department supervisors; and entry-level personnel are defined as non-managerial employees.

The Company absolutely complies with the relevant requirements of labor laws and regulations in the locations where it operates. In Taiwan, standard starting salaries are better than the minimum wage stipulated in the Labor Standards Act, and in other operating regions, local minimum wage regulations are also complied with. In 2025, the average monthly basic remuneration of entry-level personnel at each significant operating location exceeded the statutory minimum wage multiple.

Ratio of Entry-Level Employee Wage to Statutory Minimum Wage at Significant Locations of Operation

Significant operating locations	Country	Male	Female	Others	Average
Japan	Japan	2.63	1.81	-	2.11
Hong Kong	Philippines	4.58	2.79	-	3.24
China	China	3.78	2.61	-	2.83
Taiwan	Taiwan	2.01	1.65	-	1.89
Thailand	Thailand	3.83	2.55	-	2.99

Note 1 : In 2025, the statutory minimum monthly wage under local regulations is NTD 28,590 in Taiwan; JPY 190,000 in Japan; PHP 15,290 in the Philippines; RMB 2,520 in China; and THB 12,000 in Thailand.

Note 2 : "-" indicates that no employees met the criteria.

Note 3 : As EIKEI Group is a KY company established offshore and listed in Taiwan, according to the disclosure requirements of the Taiwan Stock Exchange, it is not an applicable entity for the aggregated disclosure of "salary information for full-time employees not serving in managerial positions"; therefore, the relevant information was not disclosed.

Comprehensive Benefit Measures

GRI 401-2

GRI 201-3

To enhance employee cohesion and improve market competitiveness, EIKEI Group provides employees with reasonable rights and benefits, strictly complies with the laws and regulations of local operating locations, and grants employees the basic rights they are entitled to, including insurance, pensions and leave. In addition, the Group also provides diverse benefit policies beyond legal requirements to build harmonious labor relations.

In 2025, a total of 18 activities, including social dinners and travel (Family Day), were held, and expenses for employees' relatives and friends were also paid to enhance employee relationships and family cohesion. A total of 871 people participated, with a total expenditure of NTD 1,496,910.

EIKEI Group Standard Benefits



Insurance and Health

- Labor insurance and National Health Insurance are provided in accordance with the regulatory grade tables
- Travel accident insurance for employees on business trips
- Employee health checkups
- Employee health check-up



Recreational Subsidies

- Complimentary premium ground coffee
- Occasional employee gatherings
- Year-end party lucky draw



Allowances

- Bonus benefits (year-end bonus, performance bonus, festival gift, perfect attendance bonus)
- Accommodation subsidy
- Children's education subsidy
- Employee travel subsidy
- Education and training subsidy
- Pension contributions
- Provision of employee uniforms



Others

- Flexible working hours
- The minimum unit of leave application is half an hour
- Autonomy in annual leave: Employees have the right to make their own arrangements, and employers may not restrict or forcibly pre-schedule such leave
- No deduction of full attendance bonus: statutory paid leave, leave protected under the Gender Equality in Employment Act, ordinary sick leave (limited to within 10 days / proportionate to the actual number of leave days taken)
- To protect the rights and interests of pregnant employees, leave for pregnancy stabilization is treated as hospitalized sick leave, and is not regarded as absence, nor will full attendance bonuses be deducted, performance evaluations affected, or dismissal or other unfavorable disciplinary actions imposed

To protect the rights and interests of retired employees, the Company makes pension contributions in accordance with the law. In Taiwan, for employees under the old pension system, when they meet the retirement conditions and claim pension benefits, payment is made from the "Labor Retirement Reserve Fund Account"; for employees under the new pension system, payment is made from the "Individual Labor Pension Account". When employees of the Company approach retirement, a farewell party will also be held to thank them for their contributions and hard work.

In 2025, the contribution amount under the new system was NTD 606,381, and there were no employees under the old system.

Note : For details of pension contribution amounts, please refer to [page 71 of this year's annual report](#).

	Retirement System	Contribution Status
New system	In accordance with the Labor Pension Act, employees in Taiwan hired on or after July 1, 2005 are entitled to years of service under the new pension system.	In accordance with the Labor Pension Act, 6% of total monthly salary is contributed and deposited into the "Individual Labor Pension Account" at the Bureau of Labor Insurance.

Childcare-friendly Workplace GRI 405-2

To encourage and support employees in raising the next generation with peace of mind, EIKEI Group enables employees to enjoy the right to apply for unpaid parental leave in accordance with laws and regulations, and assists employees in handling applications in accordance with the Act of Gender Equality in Employment and the Regulations for Implementing Unpaid Parental Leave.

We are committed to creating a childcare-friendly environment. In addition to allowing statutory unpaid parental leave, to show consideration for the hard work of parenting employees, the Company also provides flexible commuting hours and has equipped the office with facilities such as refrigerators and freezers, so that female colleagues who are breastfeeding can have no worries. In line with policies promoted by the government, applications for unpaid parental leave may be made on a daily basis.

In 2025, the reinstatement rate for employees of the Company who applied for unpaid parental leave was 0%. In 2023 and 2024, no employees of the Company applied for unpaid parental leave. As of the end of 2025, the employee was still in the period of unpaid parental leave, so the reinstatement rate was 0%.

Analysis of Personnel on Parental Leave

	2023				2024				2025			
	Male	Female	Others	Total	Male	Female	Others	Total	Male	Female	Others	Total
Number of employees eligible for unpaid parental leave in the current year (A)	0	0	0	0	0	0	0	0	1	3	0	4
Actual number of employees who applied for unpaid parental leave in the current year (B)	0	0	0	0	0	0	0	0	0	1	0	1
Number of employees expected to return from unpaid parental leave in the current year (C)	0	0	0	0	0	0	0	0	0	0	0	0
Actual number of employees who returned to work from unpaid parental leave in the current year (D)	0	0	0	0	0	0	0	0	0	0	0	0
Actual number of employees who returned to work from unpaid parental leave in the previous year (E)	0	0	0	0	0	0	0	0	0	0	0	0
Number of employees still employed 12 months after returning from unpaid parental leave in the previous year (F)	0	0	0	0	0	0	0	0	0	0	0	0
Unpaid parental leave application rate (%) (=B/A)	0%	0%	0%	0%	0%	0%	0%	0%	0%	33%	0%	25%
Reinstatement rate (%) (=D/C)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Retention rate (%) (=F/E)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

6.3 Diversified Development

Cultivation and Training

GRI 404-1

GRI 404-2

EIKEI Group values the competency development of employees and firmly believes that only continuous education and training that keep pace with the times can lead employees and the Company to grow in step. For different levels and positions, diverse learning channels and training courses with both depth and breadth are provided to enhance employees' professional competencies, improve management capabilities, achieve the Company's operational goals and strengthen corporate competitiveness. Through diverse training methods such as departmental on-the-job training, project training and job rotation, employee skills and knowledge are comprehensively enhanced.

In 2025, a total of 46 courses were offered, training 268 participant-times and accumulating 698.50 person-hours. Overall, the average training hours per person were 5.03 hours, showing a growth trend compared with 2024, demonstrating the Company's emphasis on and investment in employee education and training. Total expenses amounted to NTD 135,500.

2025 Education and Training Sessions, Number of Trainees, and Training Hours/Person-Hours

Course category	Number of classes offered	Total participant-times	Total person-hours
New employee training	3	61	70.00
Professional competency courses	21	53	263.5
General courses	22	154	365.00
Foreign language enhancement courses	0	0	0.00
Management and leadership courses	0	0	0.00
Others	0	0	0.00
Total	46	268	698.5

Our employee education and training policy does not vary by gender. In 2025, the average training hours for males were 7.06 hours, for females were 3.74 hours, and for other genders were 0.00 hours.

Average Training Hours by Gender (Unit : Hours)

Gender	2023	2024	2025
Male	0	2.41	7.06
Female	0	1.16	3.74
Others	0	0	0.00

Note : Average training hours = total training hours by gender ÷ number of employees by gender at year-end.

In 2023, no education and training courses were arranged due to the COVID-19 pandemic, so the average was 0.

The average training hours for each job grade in 2025 are shown in the table below. Compared with the previous two years, the average training hours for each job grade all showed steady growth, reflecting the Company's increasing annual investment of resources in employee education and training, investment in employees' career development, and the creation of a win-win situation for the Company and employees.

Average training hours by job grade

Job Level	2023	2024	2025
Senior executives	0	2.11	7.71
Middle managers	0	0	1.00
Junior managers	0	10.60	10.67
General staff	0	0.80	4.00

Note : Average training hours = total training hours by job grade ÷ number of employees in each job grade at year-end.

In 2023, no education and training courses were arranged due to the COVID-19 pandemic, so the average was 0.

Performance Evaluation GRI 404-3

The Company has established employee performance evaluation measures. Through evaluations upon completion of the probation period for new hires and annual employee performance evaluations, it aims to truthfully reflect employee work performance, provide positive feedback, and set goals for surpassing oneself in the coming year.

EIKEI Group conducts annual performance evaluations in accordance with the EIKEI Group Performance Evaluation Measures. The evaluation focuses on work performance, work quality, cooperation, sense of responsibility and adaptability, as well as setting future work goals. Performance evaluation results will serve as the basis for remuneration adjustments, promotion and career development planning. Each year, personnel promotions are made with reference to the previous year's evaluations to ensure transparent, fair and sound promotion channels.

The evaluation process mainly begins with employee self-assessment, followed by a preliminary evaluation by the unit supervisor, and finally a review by the evaluation team to produce the final performance result.

In 2025, all new employees of the Company received new employee probation evaluations, while in the annual performance evaluation, employees on probation, temporary workers, and employees on leave during the year who had not yet returned to work (less than three months) were not evaluated. In addition, the performance management method for certain managerial employees was separately handled in accordance with Corporate governance and management mechanisms, and was not included in the statistical scope of general annual performance evaluations. Except for the above circumstances, all other full-time employees completed the annual performance evaluation.

Percentage of Annual Performance Appraisals Completed by Gender

Gender	Number of employees evaluated	Number of employees	Percentage
Male	43	54	80%
Female	81	85	95%
Others	0	0	-
Total	124	139	89%

Note 1 : Percentage of employees evaluated by gender = number of employees evaluated by gender ÷ number of employees by gender at year-end * 100%.

Note 2 : Senior :Senior/middle-level managers are not included in the scope of general employee performance evaluations.

Number and Percentage of Employees Completing Annual Performance Appraisals by Job Grade (Unit : Persons, %)

Job Level	Number of employees evaluated	Number of employees	Percentage
Senior executives	1	7	14%
Middle managers	0	1	0%
Junior managers	17	18	94%
General staff	106	113	94%
Total	124	139	89%

Note : Senior and middle-level managers are not included in the scope of general employee performance evaluations.

Percentage of Annual Performance Appraisals Completed by Job Grade and Gender (Unit : %)

Job Level	Number of employees evaluated	Number of employees	Percentage
Senior executives	14%	-	-
Middle managers	0%	-	-
Junior managers	88%	100%	-
General staff	92%	95%	-

Note 1 : Percentage = number of employees of each gender evaluated by job grade ÷ number of employees of each gender at year-end by job grade.

Note 2 : Senior :Senior/middle-level managers are not included in the scope of general employee performance evaluations.

6.4 Occupational Safety and Health

Occupational Safety and Health Management GRI 403-1~403-8

Workers are one of the important members of the Company's operating activities, and any safety or health risks in the workplace may have a significant impact on the Company's economy and the health and lives of employees or external workers. The Company is not engaged in manufacturing, and its principal business is mainly office and commercial in nature, so occupational risks are relatively low.

EIKEI Group improves the working environment and optimizes corporate constitution for all employees and workers, actively introducing management operation systems ISO 14001 and ISO 9001, and proposing various improvement plans with reference to international and various technological developments. 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.

All offices at each operating location are insured with "Public Liability Insurance" and "Commercial Fire Insurance". In addition, annual self-fire inspections of the building and formal inspections by the fire department are carried out. Fire extinguishers are regularly inspected by the inspection unit and replaced once every 3 years. Instructions on the use of fire extinguishers with illustrations are posted on the bulletin board.

Education and Training on Occupational Safety and Health

Occupational safety and health education, training and promotion are the foundation for enhancing the safety and health awareness of employees and contractors. To ensure that all employees understand occupational safety and health laws and regulations and are familiar with the Company's safety and health management mechanisms, the Company provides employees with safety and health education and training according to job requirements. In 2025, the Taiwan branch recorded a total of 10 participants and 15 training hours in occupational safety and health training programs.

Category	General training
Course content	General occupational safety education and training include an overview of laws and regulations, occupational safety and health concepts and work rules, standard operating procedures, emergency accident response, fire protection and first-aid knowledge.
Training recipients	Taiwan Branch
Total training hours / number of sessions	15 hours / 1 session

Emergency Accident Response

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.

AED (automated external defibrillator) is provided, and annual CPR first-aid education and training is arranged.

Occupational Health Services and Health Promotion Activities

In response to the COVID-19 pandemic, EIKEI Group cooperated with measures of the central government and equipped the office with disinfection equipment and thermometers, and meetings were prioritized to be conducted by video conference to reduce the risk of employee movement and cluster infection.

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. EIKEI Group provides full-time employees with a subsidy for 1 general physical health examination each year, and also promotes new knowledge of physical care and encourages employees to develop exercise habits to improve physical, mental and spiritual health.

2025 Health Promotion Activities



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 2025, a total of **45** employees completed health checkups, accounting for approximately **32%** of the total number of employees.

Total expenditure was **NTD 42,452**

Occupational Injuries and Occupational Diseases

Over the past 3 years, EIKEI Group has not experienced any serious occupational accidents, and with respect to recordable occupational injuries, the occupational injuries mainly incurred by EIKEI Group were caused by traffic accidents. In response to these identified issues, EIKEI Group has formulated corresponding management measures respectively and reminded employees to pay attention to their own safety through promotion and other means.

In the future, EIKEI Group will continue to improve supporting measures related to occupational injuries and diseases, conduct regular reviews and dynamic optimization, and strengthen promotion and education and training to improve workplace safety and employee safety awareness, steadily moving toward the goal of zero occupational accidents.

Accident Investigation Procedure

When an occupational safety and health incident occurs at EIKEI Group, the injured person, the workplace supervisor or other workers present shall immediately handle and respond to it, and on-site personnel shall promptly report to the supervisor of the relevant department, explaining the nature of the incident, the identity of the injured person, the location of the incident, the cause of the incident and the degree of injury. After receiving the report, the supervisor of the relevant department will classify the severity level of the incident, simultaneously notify the human resources unit or medical institution, and jointly investigate whether there were any deficiencies or abnormalities in the work environment, personnel operations, or standard operating procedures at the time of the incident. After clarifying the cause of the accident, the accident investigation results and improvement plan must be reported to the persons in charge of each operating location and the Chairman, who will jointly resolve on improvement measures for the work environment or standard procedures. The post-investigation handling and subsequent improvement results will be announced to all employees and vendors, and training and promotion of new control policies will be strengthened within 3 months after the accident.

Occupational Accident Records

In 2025, among EIKEI Group employees



However, 3 cases were traffic accidents during commuting, with 2 traffic accidents during commuting to work at the Thailand office in 2023 and 1 traffic accident during commuting to work at the Taiwan office in 2025.

Employee Occupational Injury and Occupational Disease Statistics

Statistical Item (Unit)	2025
Total hours worked (hours)	268,631
Number of occupational injury fatalities (number)	0
Occupational injury fatality rate ^{Note 1}	0.0
Number of serious occupational injuries (number) ^{Note 2}	0
Serious occupational injury rate ^{Note 3}	0.0
Number of recordable incidents (number) ^{Note 4}	0
Recordable incident rate ^{Note 5}	0.0
Number of occupational disease cases	0
Occupational disease rate ^{Note 6}	0.0

Note 1 : Occupational injury fatality rate = number of occupational injury fatalities ÷ total hours worked × 200,000.

Note 2 : Serious occupational injuries refer to occupational injuries that result in an employee being unable or finding it difficult to recover to the pre-injury state of health within 6 months, excluding fatalities.

Note 3 : Serious occupational injury rate = number of serious occupational injuries ÷ total hours worked × 200,000.

Note 4 : The number of recordable incidents refers to all occupational injury incidents that occurred during the year, including the number of serious occupational injuries and the number of occupational injury fatalities.

Note 5 : Recordable incident rate = number of recordable occupational injuries ÷ total hours worked × 200,000.

Note 6 : Occupational disease rate = number of occupational disease cases ÷ total hours worked × 200,000.

Note 7 : As the working hours of non-employee workers have not yet been calculated, the relevant content has not been disclosed, and relevant data collection items will continue to be improved in the future.



CHAPTER

7

Social Prosperity

7.1 Social Investment

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7.1 Social Investment

Social Participation Results

EIKEI Group invests corporate resources and invites employees to collaborate in jointly participating in projects such as environmental protection beach cleanup activities. Through various project activities, combined with long-term partner institutions and venues, the Group hopes to enhance its positive influence on stakeholders.

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.

2025 Social Engagement Projects and Resource Investment Status

Community Engagement	Project name	Resource Investment (Unit : NTD)				Corresponding SDGs
		Cash donations	In-kind donations	Time cost	Management fees	
Environmental protection	Hankou Jiangtan Beach Cleanup Event	0	0	2,897	8,915	
	Jinshan Zhongjiao Beach Cleanup Event	0	0	5,746	37,240	
Health promotion	Donations to the Hospital	9,935	0	0	0	
	Kang Shin Rehabilitation Center	100,000	0	0	0	
Charity fundraising	Anue Warmly Spreads Love	200,000	0	0	0	

2025 Social Engagement Project Performance

Taiwan Branches

• Jinshan Zhongjiao Beach Cleanup Event

All 15 employees of the Taiwan BWbranches cleaned up Jinshan Zhongjiao Beach in New Taipei City and collected approximately **90 kilograms of garbage**.

Stakeholder

- Jinshan Zhongjiao Beach

Project Overview

The primary objective is to remove coastal waste, improve environmental quality, and deepen environmental awareness of "source reduction" through action to prevent garbage from flowing into the ocean.

1. Understand the harm caused to the ocean by human life through beach cleanup activities.
2. Put into practice the concept of environmental protection and loving the Earth through beach cleanup activities.
3. Understand through beach cleanup activities that it is necessary not only to pick up garbage, but also to reduce the amount of garbage generated.

• Anue Warmly Spreads Love

Donated **NTD 200,000** to Anue's "Love Without Distance" project, focusing on remote rural and offshore island areas in Taiwan, and jointly caring for socially disadvantaged groups with the power of enterprise to fulfill corporate social responsibility.

Stakeholder

- Taitung County Lanyu Township Home Care Association
- Hualien County Peien Care Association
- Red Heart Association of the Republic of China

Project Overview

Anue's "Charity Project" is centered around the theme "Love Without Distance." It focuses on underprivileged groups in Taiwan's remote rural and offshore island areas, where resources are relatively scarce and life challenges are greater, bringing warmth and resources into these areas.

• Kang Shin Rehabilitation Center

Donated **NTD 100,000** to the Taoyuan Kang Shin Rehabilitation Center nursing home for the elderly, and **NTD 200,000** in 2021, in the hope of making a modest contribution to those who quietly give of themselves for disadvantaged groups and social work in Taiwan.

Stakeholder

- Kang Shin Rehabilitation Center

Project Overview

The primary objective is to enhance the quality of medical care, improve medical software and hardware facilities (such as the purchase of electric hospital beds and medical equipment), subsidize treatment and care expenses for economically disadvantaged patients, and support long-term care and chronic disease care needs through financial or material assistance, thereby enabling patients to receive treatment in a dignified and comfortable environment and achieving the goals of social welfare and reducing family burdens.

Thailand subsidiary

• Donations to the Hospital

Donated **THB 10,000** to hospital – Bangkok Metropolitan Administration Bangna Hospital.

Stakeholder

- People who use the hospital's services.

Project Overview

Support for about the renovation project of the hospital.

Shenzhen subsidiary

• Hankou Jiangtan Beach Cleanup Event

All 26 employees of the Shenzhen subsidiary participated in a **beach cleanup** at Hankou Jiangtan in Wuhan.

Stakeholder

- Social environment

Project Overview

Organized beach cleanup activities to protect the environment.

GRI Standards Content Index



Statement of Use

EIKEI Group has reported the ESG information for the period from January 1 to December 31, 2025, in accordance with the GRI Standards

GRI 1

Foundation 2021

General disclosures

Disclosure	Report Section	Page No.	Explanation of omission	
			Omitted disclosure item	Reason or Remarks
GRI 2 : General Disclosures 2021				
2-1 Organizational details	2.1.1 Basic Information	17	NA	
2-2 Entities included in the organization's sustainability reporting	1.1.3 Reporting Boundary	3		
2-3 Reporting period, frequency, and contact point	1.1.1 Reporting Period	3		
	1.1.7 Contact Information	3		
2-4 Restatements of information	1.1.4 Restatements of information	3		
2-5 External assurance	1.1.6 External assurance	3		
2-6 Activities, value chain, and other business relationships	4.1.1 Industry overview	55		
	4.1.2 Supply Chain Structure	59		
2-7 Employee	2.1.1 Basic Information	17		
	6.1.2 Talent Recruitment and Hiring	80		
2-8 Workers who are not employees	6.1.2 Talent Recruitment and Hiring	80		
2-9 Governance structure and composition	2.2.1 Governance Structure	19		
	2.2.2 Functional Committees	26		
2-10 Nomination and selection of the highest governance body	2.2.1 Governance Structure	19		
2-11 Chair of the highest governance body	2.2.1 Governance Structure	19		
2-12 Role of the highest governance body in overseeing the management of impacts	1.4.1 Material Topic Assessment Process	9		
	1.4.2 Management of Material Topic Impacts	11		
2-13 Delegation of responsibility for managing impacts	1.4.1 Material Topic Assessment Process	9		
	1.4.2 Management of Material Topic Impacts	11		

Disclosure	Report Section	Page No.	Explanation of omission	
			Omitted disclosure item	Reason or Remarks
GRI 2 : General Disclosures 2021				
2-14 Role of the highest governance body in sustainability reporting	1.4.1 Material Topic Assessment Process	9	NA	
2-15 Conflicts of interest	2.2.1 Governance Structure	19		
2-16 Communication of critical concerns	2.2.1 Governance Structure	19		
2-17 Collective knowledge of the highest governance body	2.2.1 Governance Structure	19		
2-18 Evaluation of the performance of the highest governance body	2.2.1 Governance Structure	19		
2-19 Remuneration Policy	2.2.1 Governance Structure	19		
2-20 Process to determine remuneration	2.2.1 Governance Structure	19		
2-21 Annual total compensation ratio	6.2.1 Equal and Competitive Remuneration	86		
2-22 Statement on sustainable development strategy	1.2.1 Message from the Management Team	4		
2-23 Policy commitments	2.4.1 Ethical Corporate Management	29		
	2.4.2 Human Rights Policy	32		
2-24 Embedding policy commitments	2.4.1 Ethical Corporate Management	29		
	2.4.2 Human Rights Policy	32		
2-25 Processes to remediate negative impacts	1.4.2 Management of Material Topic Impacts	11		
2-26 Mechanisms for seeking advice and raising concerns	2.4.1 Ethical Corporate Management	29		
	2.4.2 Human Rights Policy	32		
2-27 Regulatory Compliance	2.4.3 Regulatory Compliance	36		
2-28 Membership associations	2.1.1 Basic Information	17		
2-29 Approach to stakeholder engagement	1.3.1 Stakeholder Identification	6		
2-30 Collective bargaining agreements	1.3.2 Stakeholder Communication	6		
	6.1.3 Labor-Management Agreements	85		
GRI 3 : Material Topics: 2021				
3-1 Process to determine material topics	1.4.1 Material Topic Assessment Process	9	NA	
3-2 List of material topics	1.4.2 Management of Material Topic Impacts	11		

Material topic disclosures

GRI Standard	Disclosure	Report Section	Page No.	Explanation of omission	
				Omitted disclosure item	Reason or Remarks
Ethical Corporate Management					
3-3 Management of material topics		1.4.2 Management of Material Topic Impacts	11	NA	
GRI 205 : Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	2.4.1 Ethical Corporate Management	29		
	205-2 Communication and training about anti-corruption policies and procedures	2.4.1 Ethical Corporate Management	29		
	205-3 Confirmed incidents of corruption and actions taken	2.4.1 Ethical Corporate Management	29		
GRI 206 : Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.4.1 Ethical Corporate Management	29		
Information Security					
3-3 Management of material topics		1.4.2 Management of Material Topic Impacts	11	NA	
GRI 418 : Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.7.1 Information Security Management Policy	45		
Supply Chain Management					
3-3 Management of material topics		1.4.2 Management of Material Topic Impacts	11	NA	
GRI 308 : Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.2.2 Supply Chain Audit Effectiveness	65		
	308-2 Negative environmental impacts in the supply chain and actions taken	4.2.2 Supply Chain Audit Effectiveness	65		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.2.2 Supply Chain Audit Effectiveness	65		
	414-2 Negative social impacts in the supply chain and actions taken	4.2.2 Supply Chain Audit Effectiveness	65		
Regulatory Compliance					
3-3 Management of material topics		1.4.2 Management of Material Topic Impacts	11	NA	
GRI 416 : Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.2.1 Product Quality Management	49		
		3.2.2 Product Risk Assessment	50		
GRI 417 : Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	3.3.1 Product and Service Labeling Standards	53		
	417-3 Incidents of non-compliance concerning marketing communications	3.3.1 Product and Service Labeling Standards	53		
Product Quality and Safety					
3-3 Management of material topics		1.4.2 Management of Material Topic Impacts	11	NA	
GRI 416 : Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.2.1 Product Quality Management	49		
		3.2.1 Product Quality Management	49		
		3.2.2 Product Risk Assessment	50		

Topic-specific disclosure item

GRI Standard	Disclosure	Report Section	Page No.	Explanation of omission	
				Omitted disclosure item	Reason or Remarks
GRI 201 : Economic Performance 2016	201-1 Direct economic value generated and distributed	2.3.1 Economic Value	28	NA	
	201-2 Financial implications and other risks and opportunities due to climate change	2.6.3 Climate Risk and Opportunity Impact Assessment	41		
	201-3 Defined benefit plan obligations and other retirement plans	6.2.2 Comprehensive Benefit Measures	87		
	201-4 Financial assistance received from government	2.3.1 Economic Value	28		
GRI 202 : Market Presence 2016	202-2 Proportion of senior management hired from the local community	6.1.2 Talent Recruitment and Hiring	80		
GRI 204 : Procurement Practices 2016	204-1 Proportion of spending on local suppliers	4.1.2 Supply Chain Structure	59		
GRI 302 : Energy 2016	302-1 Energy consumption within the organization	5.1.2 Energy Consumption	68		
	302-3 Energy intensity	5.1.2 Energy Consumption	68		
GRI 303 : Water and Effluents 2018	303-1 Interactions with water as a shared resource	5.3.1 Water Resource Impact Assessment	71		
	303-2 Management of water discharge-related impacts	5.3.1 Water Resource Impact Assessment	71		
	303-3 Water withdrawal	5.3.2 Water Withdrawal, Discharge, and Consumption	73		
	303-4 Water discharge	5.3.2 Water Withdrawal, Discharge, and Consumption	73		
	303-5 Water consumption	5.3.2 Water Withdrawal, Discharge, and Consumption	73		
GRI 305 : Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5.2.1 Greenhouse Gas Inventory	70		
	305-2 Energy indirect (Scope 2) GHG emissions	5.2.1 Greenhouse Gas Inventory	70		
	305-3 Other indirect (Scope 3) GHG emissions	5.2.1 Greenhouse Gas Inventory	70		
	305-4 GHG emissions intensity	5.2.1 Greenhouse Gas Inventory	70		
GRI 306 : Waste 2020	306-1 Waste generation and significant waste-related impacts	5.4.1 Waste Impact Assessment	74		
	306-2 Management of significant waste-related impacts	5.4.1 Waste Impact Assessment	74		
		5.4.2 Waste Management Policy	75		
	306-3 Waste Generation	5.4.3 Waste Removal and Disposal	77		
	306-4 Waste diverted from disposal	5.4.3 Waste Removal and Disposal	77		
	306-5 Waste directed to disposal	5.4.3 Waste Removal and Disposal	77		

GRI Standard	Disclosure	Report Section	Page No.	Explanation of omission	
				Omitted disclosure item	Reason or Remarks
GRI 401 : Employment 2016	401-1 New employee hires and employee turnover	6.1.2 Talent Recruitment and Hiring	80	NA	
	401-2 Benefits provided to full-time employees (excluding temporary or part-time employees)	6.2.2 Comprehensive Benefit Measures	87		
	401-3 Parental Leave	6.2.2 Comprehensive Benefit Measures	88		
GRI 402 : Labor Relations 2016	402-1 Minimum notice periods regarding operational changes	6.1.2 Talent Recruitment and Hiring	80		
GRI 403 : Occupational Safety and Health 2018	403-3 Occupational health services	6.4.1 Occupational Safety and Health Management	91		
	403-5 Worker training on occupational health and safety	6.4.1 Occupational Safety and Health Management	91		
	403-6 Promotion of worker health	6.4.1 Occupational Safety and Health Management	91		
	403-9 Work-related injuries	6.4.2 Occupational Injuries and Occupational Diseases	92		
	403-10 Work-related ill health	6.4.2 Occupational Injuries and Occupational Diseases	92		
GRI 404 : Training and Education 2016	404-1 Average hours of training per year per employee	6.3.1 Cultivation and Training	89		
	404-2 Programs for upgrading employee skills and transition assistance	6.3.1 Cultivation and Training	89		
	404-3 Percentage of employees receiving regular performance and career development reviews	6.3.2 Performance Evaluation	90		
GRI 405 : Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2.2.1 Governance Structure	19		
		6.1.2 Talent Recruitment and Hiring	80		
GRI 406 : Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	2.4.2 Human Rights Policy	32		
GRI 407 : Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	2.4.2 Human Rights Policy	32		
GRI 408 : Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	2.4.2 Human Rights Policy	32		
GRI 409 : Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	2.4.2 Human Rights Policy	32		
GRI 410 : Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	2.4.2 Human Rights Policy	32		
GRI 411 : Rights of Indigenous Peoples 2016	411-1 Incidents involving violations of the rights of indigenous peoples	2.4.2 Human Rights Policy	32		
GRI 415 : Public Policy 2016	415-1 Political contributions	2.3.1 Economic Value	28		
GRI 417 : Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	3.3.1 Product and Service Labeling Standards	53		

SASB Standards Content Index



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EIKEI Group has reported the ESG information for the period from January 1 to December 31, 2025, in accordance with the SASB Standards.

SASB Industry
TC-ES

SASB indicator code	Disclosure topic	Disclosure	Nature	Annual disclosure status	Unit	Report Section	Page No.	Explanation of omission				
								Omitted disclosure item	Remarks			
Indicator												
TC-ES-140a.1	Water Management	(1)Total water withdrawal	Quantitative	0.513	Thousand cubic meters (m³)	5.3.2 Water Withdrawal, Discharge, and Consumption	73	NA				
		(1) Percentage of water withdrawn from areas with high or extremely high baseline water stress		8.4	Percentage (%)	5.3.1 Water Resource Impact Assessment	71					
		(2) Total water consumption		0.051	Thousand cubic meters (m³)	5.3.2 Water Withdrawal, Discharge, and Consumption	73					
		(2) Percentage of total water consumption in areas with high or extremely high baseline water stress		8.4	Percentage (%)	5.3.1 Water Resource Impact Assessment	71					
TC-ES-150a.1	Waste Management	(1) Weight of hazardous waste generated in the manufacturing process	Quantitative	0.231	Metric tons (t)	5.4.3 Waste Removal and Disposal	77			NA		
		(2) Percentage of hazardous waste recycled during the manufacturing process		0	Percentage (%)	5.4.3 Waste Removal and Disposal	77					
TC-ES-310a.1	Labor practices	(1) Number of work stoppages	Quantitative	0	Quantity	The Company did not experience any strikes or lockouts in 2025.						
		(2) Total idle days		0	Idle days	As there were no work stoppages, the number of idle days due to work stoppages was zero.						
TC-ES-320a.1	Labor Conditions, Health and Safety	(a) (1) Total Recordable Incident Rate (TRIR) for direct employees	Quantitative	0	Ratio	6.4.2 Occupational Injuries and Occupational Diseases	92	NA				
		(a) (2) Near miss frequency rate (NMFR) for direct employees		0	Ratio	6.4.2 Occupational Injuries and Occupational Diseases	92					
		(b) (1) Total Recordable Incident Rate (TRIR) for contracted employees		0	Ratio	6.4.2 Occupational Injuries and Occupational Diseases	92					
		(b) (2) Near miss frequency rate (NMFR) for contracted employees		0	Ratio	6.4.2 Occupational Injuries and Occupational Diseases	92					
TC-ES-320a.2	Labor Conditions, Health and Safety	(1) Percentage of the entity's facilities audited under the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or an equivalent process, by (a) all facilities	Quantitative	0	Percentage (%)	6.4.1 Occupational Safety and Health Management	91			NA		
		(1) Percentage of the entity's facilities audited under the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or an equivalent process, by (b) high-risk facilities		0	Percentage (%)	6.4.1 Occupational Safety and Health Management	91					

SASB indicator code	Disclosure topic	Disclosure	Nature	Annual disclosure status	Unit	Report Section	Page No.	Explanation of omission	
								Omitted disclosure item	Remarks
Indicator									
TC-ES-320a.2	Labor Conditions, Health and Safety	(2) Percentage of Tier 1 supplier facilities audited under the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent procedures, by (a) all facilities	Quantitative	0	Percentage (%)	4.2.1 Supply Chain Management Policy	61	NA	
		(2) Percentage of Tier 1 supplier facilities audited under the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent procedures, by (b) high-risk facilities		0	Percentage (%)	4.2.1 Supply Chain Management Policy	61		
TC-ES-320a.3	Labor Conditions, Health and Safety	(a) Priority non-conformance rate of (1) non-conformance with the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent procedures, broken down by (i) individual facilities	Quantitative	0	Ratio	6.4.1 Occupational Safety and Health Management	91		
		(a) Priority non-conformance rate of (1) non-conformance with the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent procedures, broken down by (ii) Tier 1 supplier facilities		0	Ratio	4.2.1 Supply Chain Management Policy	61		
		(a) Rate of (2) related corrective actions for priority non-conformance, broken down by (i) individual facilities		0	Ratio	6.4.1 Occupational Safety and Health Management	91		
		(a) Rate of (2) related corrective actions for priority non-conformance, broken down by (ii) Tier 1 supplier facilities		0	Ratio	4.2.1 Supply Chain Management Policy	61		
		(b) Other non-conformance rate of (1) non-conformance with the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent procedures, broken down by (i) individual facilities		0	Ratio	6.4.1 Occupational Safety and Health Management	91		
		(b) Other non-conformance rate of (1) non-conformance with the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent procedures, broken down by (ii) Tier 1 supplier facilities		0	Ratio	4.2.1 Supply Chain Management Policy	61		
		(b) Rate of (2) related corrective actions for other non-conformance, broken down by (i) individual facilities		0	Ratio	6.4.1 Occupational Safety and Health Management	91		
		(b) Rate of (2) related corrective actions for other non-conformance, broken down by (ii) Tier 1 supplier facilities		0	Ratio	4.2.1 Supply Chain Management Policy	61		
TC-ES-410a.1	Product Lifecycle Management	Weight of End-of-Life Products and Electronic Waste Recycled	Quantitative	1.402	Metric tons (t)	4.2.1 Supply Chain Management Policy	77		
		Percentage of End-of-Life Products and Electronic Waste Recycled		0	Percentage (%)	4.2.1 Supply Chain Management Policy	77		

SASB indicator code	Disclosure topic	Disclosure	Nature	Annual disclosure status	Unit	Report Section	Page No.	Explanation of omission	
								Omitted disclosure item	Remarks
Indicator									
TC-ES-440a.1	Material Sourcing	Description of Risk Management Related to the Use of Critical Materials	Discussion and Analysis	A diversified supplier strategy is implemented to diversify procurement risks, and capacity is secured with core suppliers through rolling demand forecasting to ensure long-term supply resilience. In addition, major suppliers are encouraged to sign the"Supplier Code of Conduct and Commitment" to ensure that the procurement process complies with international environmental regulations and social responsibility.	-	4.2.1 Supply Chain Management Policy	61	NA	
Activity Indicator									
TC-ES-000.A		Number of Manufacturing Sites	Quantitative	0	Quantity	The Company primarily engages in PCB product trading and logistics services and does not operate its own manufacturing facilities. Therefore, the number of manufacturing sites and manufacturing site area are not applicable.			
TC-ES-000.B		Manufacturing Site Area	Quantitative	0	Square meters (m²)				
TC-ES-000.C		Number of employees	Quantitative	139	Quantity	6.1.2 Talent Recruitment and Hiring	80	NA	

Enhance disclosure of sustainability indicators

Schedule 1-12 Sustainability Disclosure Indicators – Electronic Components Industry

No.	Indicator	Indicator Type	Annual disclosure status	Unit	Page No.	Remarks
I	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate.	Quantitative	1,662.657, 100, 4.39	Gigajoules (GJ), Percentage (%)	68	NA
II	Total Water Withdrawal and Total Water Consumption.	Quantitative	0.513, 0.051	Thousand cubic meters (1,000 m³)	73	
III	Weight of hazardous waste generated and recycling percentage.	Quantitative	0.231,0	Metric tons (t), Percentage (%)	77	
IV	Description of the types, number, and rates of occupational injuries.	Quantitative	0,0	Number, Rate (%)	92	
V	Disclosure of product lifecycle management: including the weight of end-of-life products and electronic waste and the percentage recycled. Note 1 : including the sale of scrap or other recycling treatment, and relevant explanations shall be provided.	Quantitative	1.402,0	Metric tons (t), Percentage (%)	77	
VI	Description of risk management related to the use of critical materials.	Qualitative Description	A diversified supplier strategy is implemented to diversify procurement risks, and capacity is secured with core suppliers through rolling demand forecasting to ensure long-term supply resilience. In addition, major suppliers are encouraged to sign the "Supplier Code of Conduct and Commitment" to ensure that the procurement process complies with international environmental regulations and social responsibility.	Not applicable	61	
VII	Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations.	Quantitative	0	Reporting Currency	29	
VIII	Major product output by product category.	Quantitative	Not applicable. As the Company's primary operating model is the operation and sale of electronic components and it is not directly engaged in product manufacturing factories, and because the product categories are diverse and the specifications are complex, the output of a single entity has not been counted. For the Company's overall operating scale and financial performance, please refer to the Financial Performance section of this report.	Varies by product type	NA	

Climate-Related Information

Climate-Related Information for TWSE/TPEX Listed Companies

Risks and opportunities posed by climate change to the Company and the related response measures adopted by the Company

Items	Implementation status					
1 Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities	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 of Directors is also the key body for resolving the Company's climate commitments and targets, and discusses current climate risk and opportunity trends from time to time, proposing concrete Group-wide strategies for key climate issues in order to maintain the Company's sustainable operations. In addition, under the Board of Directors, a "Sustainable Development and Risk Management Committee" has been established, with management assisting in coordinating climate-related issues, and a sustainable development team responsible for promoting various climate management measures and regularly reporting implementation status to the Board of Directors.					
2 Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term)	The Company evaluates climate risks and opportunities based on the "degree of impact" and "likelihood of occurrence", and identifies their short-term, medium-term and long-term impacts on the Company's business, strategy and finances through matrix analysis, and assesses the degree of impact of various climate issues on operations and finances by means of quantitative scoring and qualitative analysis. Description as follows:					
3 Describe the financial impact of extreme weather events and transformative actions	Aspect	Topics	Timeframe of Impact	Current Status of Climate Risks and Opportunities	Response Strategies and Management Measures	Financial impacts of climate-related risks and opportunities
	Transition Risk	Strengthened emissions disclosure and assurance 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.	- Progressively conduct greenhouse gas inventories for key subsidiaries in various regions to ensure compliance with disclosure requirements. - Strengthen internal training and awareness programs to enhance employees' understanding of environmental regulations. - Establish and optimize information systems for carbon emissions data management and report preparation to reduce employees' operating time. - Reduce carbon emissions and alleviate management pressure through energy-saving equipment and process optimization. - Gradually complete inventory and assurance operations in accordance with the regulatory schedule.	In response to carbon emissions disclosure and assurance requirements, investment in carbon inventories, system establishment and management costs is required, which may increase operating expenses.
	Physical Risks	Logistics disruptions caused by extreme climate	Short-term	Extreme climate events (such as typhoons and heavy rain) caused by intensified climate change may lead to transportation disruptions or logistics delays, thereby affecting product delivery schedules and customer service quality, and may also increase operating costs and manpower deployment pressure.	- Conduct risk assessments to identify key supply chain nodes and high-risk areas, and establish response mechanisms. - Optimize supply chain management processes, and strengthen communication and management with suppliers. - Enhance weather monitoring capabilities and adjust shipping schedules and logistics arrangements in advance based on forecasts.	Extreme climate events (such as typhoons and floods) may cause logistics disruptions, inventory losses and additional repair costs, affecting operational efficiency.
	Opportunity	Energy-saving equipment and process optimization	Medium-term	With the development of digitalization and energy-saving technologies, the introduction of energy-saving equipment and optimization of operational processes help reduce energy use and operating costs, improve overall efficiency, reduce carbon emissions, and achieve both economic and environmental benefits.	- Promote the introduction of energy-saving equipment and process optimization to improve operational efficiency. - Strengthen supply chain management and audits, and select partners that meet environmental protection standards. - Strengthen data management capabilities to analyze energy use and carbon emissions, and accurately control carbon emissions and resource consumption.	Through the introduction of energy-saving equipment and process optimization, it helps reduce energy costs and improve operational efficiency.

Items	Implementation status
4 Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system	The Company coordinates climate risk management through the Sustainable Development and Risk Management Committee, and the Sustainable Development Team regularly compiles climate-related issues, conducts risk identification and matrix analysis through each department's assessment of the degree of impact and likelihood of occurrence, incorporates the results into the overall risk management mechanism as the basis for the Company's overall risk management and strategic planning, and regularly reports the implementation status to the Board of Directors.
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	The Company has not yet adopted climate scenario analysis tools, but continues to monitor international development trends in climate scenario analysis and assess the feasibility of introducing relevant analytical tools, and will assess the application of climate scenario analysis in due course in accordance with the Company's operational characteristics and regulatory requirements to strengthen risk management capabilities.
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	The Company has gradually promoted climate-related management measures, including greenhouse gas inventories, carbon emission data management and energy-saving measures, and continues to strengthen supply chain management and optimization of operational processes as the main directions for climate transition. Currently, the relevant management measures are tracked and reviewed through inventory progress and the status of establishment of data management mechanisms, and management effectiveness is gradually evaluated based on the inventory results. In the future, climate transition strategies and related action plans will be further planned based on the inventory results and regulatory trends.
7 If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated	The Company has not yet implemented an internal carbon pricing mechanism, and will evaluate the feasibility of introducing it in the future based on regulatory developments and operational needs as a reference tool for climate risk management and investment decisions.
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	The Company has planned climate-related management targets, covering greenhouse gas inventory and assurance, establishment of carbon emission data management mechanisms, and activities such as energy saving and process optimization. The planning schedule includes: completion in 2026 of the 2025 inventory for the Parent Company Only and major operating locations; completion in 2027 of the 2026 inventory for the consolidated companies and establishment of subsequent reduction targets and action plans with 2026 as the base year; completion in 2028 of assurance for the 2027 inventory for the Parent Company Only and certain locations; completion in 2029 of assurance for the 2028 inventory for the consolidated companies, and continuous tracking of implementation. The Company has also promoted optimization of the carbon emission data collection system and establishment of related information management mechanisms as the foundation for future reduction management. If carbon offsets or renewable energy certificates (RECs) are used subsequently, relevant information will be disclosed based on the actual implementation status.
9 Greenhouse gas inventory and assurance status and reduction targets, strategies and specific action plans (to be further completed in 9-1 and 9-2)	Based on regulatory developments and sustainability management needs, the Company has gradually promoted greenhouse gas inventory operations. The inventory boundary for the current year covered the parent company on a standalone basis and certain subsidiaries with actual operations. The Company will gradually promote the relevant assurance operations in accordance with the planned schedule. As the parent company is a holding company without its own office premises or energy consumption, its greenhouse gas emissions on a standalone basis were zero. The Group's greenhouse gas emissions were primarily generated by subsidiaries with actual operations. Regarding reduction, the Company currently uses improvements in energy use efficiency as a phased indicator for greenhouse gas reduction management, with the main directions being energy-saving measures, operational process optimization, renewable energy use, and strengthened carbon emissions data management. The Company will continue to review the appropriateness of its reduction strategies and management targets based on inventory results, changes in energy intensity, and the scale of operations.

9-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Years

9-1-1 Greenhouse Gas Inventory Information



State the greenhouse gas emissions (metric tons of CO₂e), intensity (metric tons of CO₂e/million) and scope of data for the most recent two years.

The Company follows the ISO 14064-1:2018 greenhouse gas inventory standard, adopts the operational control approach to set organizational boundaries, and gradually promotes greenhouse gas inventory operations based on emission source materiality, data availability, relevance to operating activities and external disclosure requirements.

2025 was the Company's first year conducting a greenhouse gas inventory. The inventory boundary covered EIKEI Group (Cayman) Co., Ltd. on a standalone basis and the Group's major operating locations, including EIKEI Electronics (Hong Kong) Co., Ltd. Taiwan Branches, Shenzhen EIKEI Electronic Co., Ltd., EIKEI (Japan) Co., Ltd., EIKEI (Thailand) Co., Ltd. and EIKEI Electronics (Hong Kong) Co., Ltd. - Philippine Representative Office. The greenhouse gases covered by this year's inventory include seven categories: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃), and are disclosed in carbon dioxide equivalent (CO₂e).

In 2025, the Company's total greenhouse gas emissions within the inventory boundary were 49,970.3144 tCO₂e, with an emission intensity of 29.5 tCO₂e per million Operating revenue. The Company uses 2025 as the base year for greenhouse gas emissions within the current inventory boundary as the basis for subsequent tracking of emission trends, evaluation of reduction results and setting of reduction targets.

The Company had not yet conducted a greenhouse gas inventory in 2024, and therefore there is no 2024 greenhouse gas emissions, emission intensity and inventory scope data. In the future, the Company will gradually improve the quality of inventory data and review the completeness of the inventory boundary in light of the scale of operations, data completeness and regulatory requirements.

9-1-2 Greenhouse Gas Assurance Information



Provide a description of the assurance status for the most recent two years, including the scope of assurance, the assurance provider, the assurance standards and the assurance opinion.

The 2025 greenhouse gas inventory information has not yet been assured by a third party. The Company will gradually promote greenhouse gas inventory assurance operations in accordance with regulatory requirements and its internal planning schedule.

9-2 Greenhouse Gas Reduction Targets, Strategies and Specific Action Plans



State the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans and the status of achievement of reduction targets.

The Company conducted its first greenhouse gas inventory in 2025 and uses 2025 as the base year for greenhouse gas emissions within the current inventory boundary. In 2025, the Company's total greenhouse gas emissions within the inventory boundary were 49,970.3144 tCO₂e, with an emission intensity of 29.5 tCO₂e per million Operating revenue.

Regarding reduction targets, the Company uses greenhouse gas emission intensity as the quantitative indicator for its reduction management, with 2025 as the base year. The short-term target is a 1.0% reduction in greenhouse gas emission intensity in 2026 compared with the base year; the medium-term target is a cumulative 5.0% reduction in greenhouse gas emission intensity in 2030 compared with the base year. The Company will continue to track changes in greenhouse gas emissions and emission intensity as the basis for subsequently setting more comprehensive reduction targets.

The Company's current greenhouse gas reduction strategies mainly include energy use management, promotion of energy-saving measures, operational process optimization, renewable energy use and strengthened carbon emission data management. Specific actions include regularly promoting energy-saving concepts, reminding colleagues to implement air-conditioning temperature settings, save electricity, set computers to sleep mode, turn off unused equipment and reduce unnecessary energy use, and posting energy-saving reminder signs around public switches, air conditioners and office equipment to strengthen employees' daily energy-saving behavior.

In addition, the Company continues to promote renewable energy procurement, having purchased green electricity since 2023 and begun wheeling in 2024. In 2025, the Company's total energy consumption was 1,662.657 GJ, of which total renewable energy consumption was 73.038 GJ, and the renewable energy usage rate was 4.39%, an increase from 2.36% in 2024, indicating that the Company has gradually demonstrated results in energy transition and reducing operating carbon emissions.

Regarding the achievement of reduction targets, 2025 is the base year for the Company's greenhouse gas inventory and emission intensity management. In the current year, the Company completed greenhouse gas inventories for its major operating locations, established base-year emission data and the foundation for emission intensity management, and continued to promote measures such as energy-saving advocacy, air-conditioning and lighting management, green electricity procurement and consolidation of energy use data. Subsequently, the Company will continue to track annual greenhouse gas emission intensity, the proportion of renewable energy use and greenhouse gas emissions based on the 2025 base-year data, as the basis for evaluating the achievement of reduction targets and adjusting reduction strategies.

Limited Assurance Report by the Auditor



資誠

會計師有限確信報告

資會綜字第 26004437 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 114 年度永續報告書所報等之關鍵績效指標(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 114 年度永續報告書之「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之「邊界範疇」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等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，則更取決於個別之假設與判斷。

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。

本事務所適用品質管理準則「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，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

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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。

依據確信準則 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 114 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。

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未依照適用基準編製之情事。

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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

陳啟東

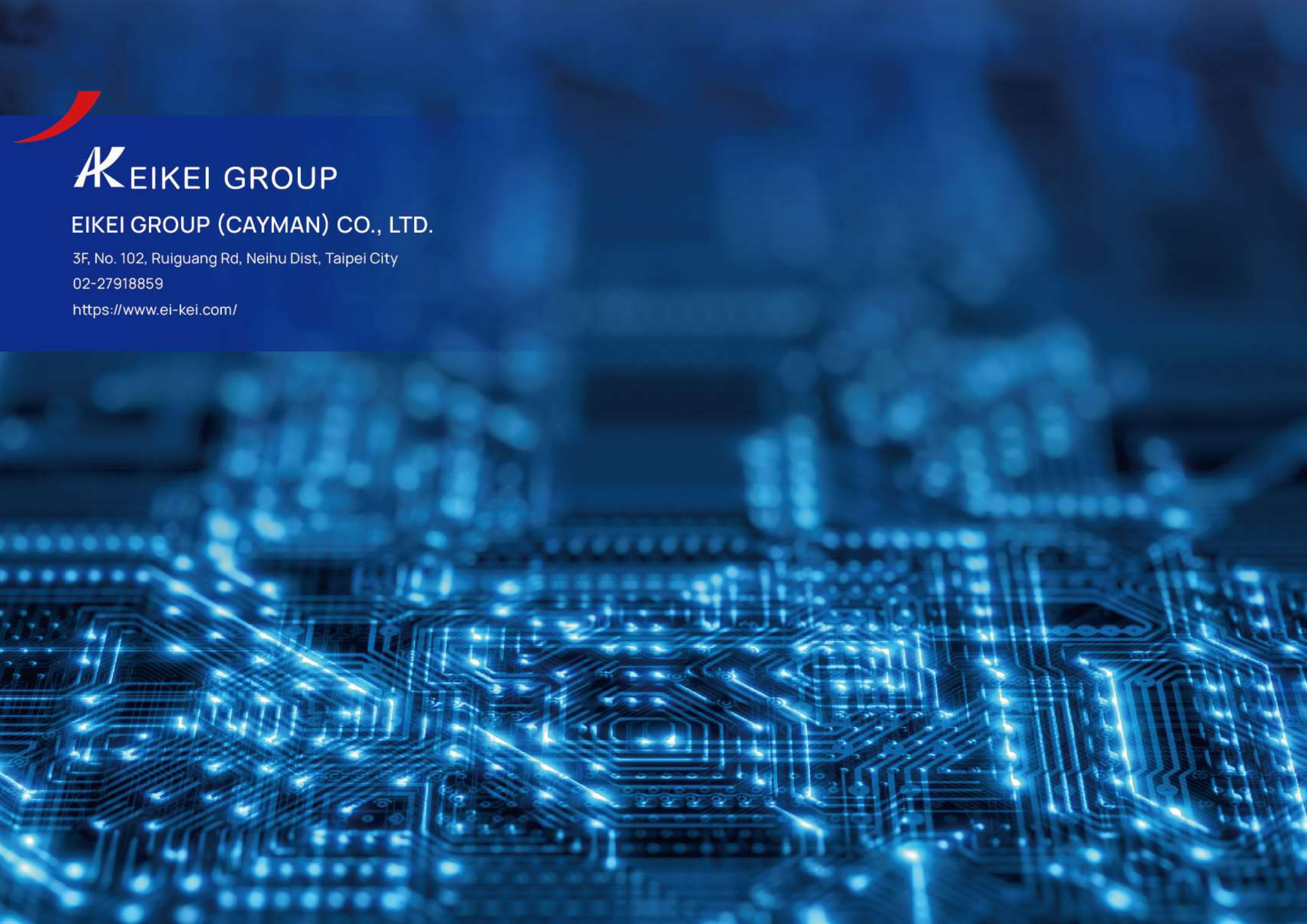


中華民國 115 年 8 月 20 日

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榮惠集團(開曼)股份有限公司
2025 永續報告書確信項目彙總表

編號	項目	標的資訊	適用基準
1	總取水量 (百萬公升)	2025 年榮惠集團總取水量為 0.513 百萬公升。	2025 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	員工教育 訓練平均 時數	2025 年榮惠集團員工教育訓練平均時數為 5.03 小時。	依 2025 年度教育訓練時數統計數據除以年底在職員工人數。
3	在地採購 金額比率	2025 年榮惠集團原物料之在地採購比率為 28%。	2025 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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