

## 1.3 Materiality analysis

### Identification Process of Material Topics

In 2025, following the sustainability reporting guidelines published by the Global Reporting Initiative (GRI) and referencing corporate sustainability trends and key regulatory developments, we collected and identified issues of concern to the industry, employing the principle of materiality to identify significant stakeholders and major sustainability themes. These were then managed and targets were set as the basis for compiling sustainability reports and responding to stakeholders. We first identified significant stakeholders, then conducted surveys of them. Based on the results, our internal ESG implementation committee assessed the impact and likelihood of these themes to identify major sustainability themes for 2025. EPI then used the AA1000 Stakeholder Engagement Standard to identify stakeholders and disclose specific themes, accurately grasping the significant environmental, social, and corporate governance issues of concern to stakeholders, and developing corresponding management policies and actions to respond to stakeholders' demands and expectations.



## Step 1 Identify stakeholders

We develop a stakeholder identification questionnaire based on the five key aspects of the AA1000 SES Stakeholder Engagement Standard: dependency, responsibility, tension, influence, and diverse perspectives. The questionnaire is then submitted to the “ESG Implementation Committee” for review. According to the review results, we classify the stakeholders into six categories based on their importance: employees, investors, customers, suppliers, governmental authorities, community/non-profit organizations.

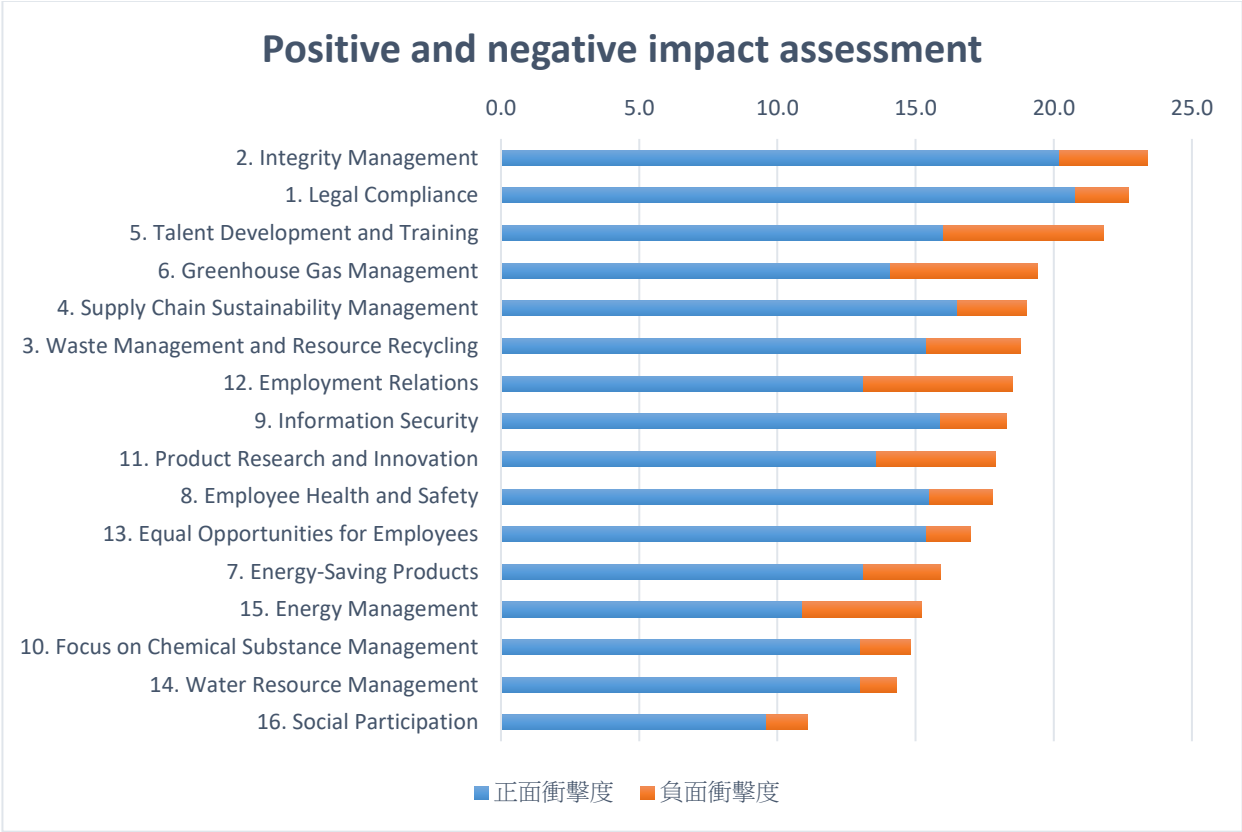
## Step 2 Collect sustainable topics

We refer to the GRI guidelines, business philosophy of our company, and collect information from companies in the same industry, and use an intersectional approach to identify 16 common topics in the industry.

| Category                                                                                                              | Sustainable topics                      |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <b>Environment</b><br>             | Energy management                       |
|                                                                                                                       | Greenhouse Gas Management               |
|                                                                                                                       | Water resource management               |
|                                                                                                                       | Waste management and resource recycling |
|                                                                                                                       | Focus on chemical substance management  |
|                                                                                                                       | Energy-saving products                  |
|                                                                                                                       | Information Security                    |
|                                                                                                                       | Product development and innovation      |
| <b>Society/Staff</b><br>           | Talent cultivation and development      |
|                                                                                                                       | Equal opportunity for employees         |
|                                                                                                                       | Employment relationship                 |
|                                                                                                                       | Employee Health and Safety              |
|                                                                                                                       | Social participation                    |
| <b>Governance/<br/>Economy</b><br> | Compliance with laws                    |
|                                                                                                                       | Integrity management                    |
|                                                                                                                       | Sustainable supply chain management     |

Step 3 Investigate and analyze the attention and impact level of material sustainability topics

Among the six identified categories of stakeholders, we carefully selected representative stakeholders and conducted a questionnaire survey to identify the level of attention and impact of these 16 sustainability topics. In 2025, we collected a total of 156 online questionnaires (including 8 from internal stakeholders).



## Step 4 Confirm material topics

Based on the results of positive and negative impact assessments, "ESG Implementation Committee" summarizes consider the overall sustainable strategy, through internal meetings, select material topics across the the environment, society, governance, and economy dimensions. Performance results and evaluations will be reviewed annually to assess the management goals of each material topics. The following are the material topics selected in the 2025.

| Category                                                                                               |  | Material Topics                         |
|--------------------------------------------------------------------------------------------------------|--|-----------------------------------------|
|  Environment          |  | Energy and Greenhouse Gas Management    |
|  Society/Staff        |  | Talent cultivation and development      |
|  Governance/Economy   |  | Supply chain sustainable management     |
|  Governance/Economy  |  | Compliance with laws                    |
|  Environment        |  | Waste management and resource recycling |
|  Governance/Economy |  | Integrity management                    |

## Step 5 Responding to material topics

Following the 2021 definition of the Global Sustainability Reporting Initiative (GRI), EPI analyzed 6 sustainability topics from the perspective of positive and negative impacts, considering the external economy, environment, society and internal suggestions. The following table describes the potential impacts we face under each material topics policy, and the response strategies.

| Category    | Material Topics                      | Comply with GRI guidelines                                                                                                                  | Significance to the company and response strategies                                                                                                                                                                                                                                                                                           | Economic, environmental and social impact boundaries |                     |                          |        |                        | Corresponding chapter                    |
|-------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|--------------------------|--------|------------------------|------------------------------------------|
|             |                                      |                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                               | EPI                                                  | Direct relationship |                          |        | Indirect relationships |                                          |
|             |                                      |                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                               |                                                      | supplier            | Shareholders / Investors | client | society                |                                          |
| environment | Energy and Greenhouse Gas Management | GRI 302-1<br>GRI 302-3<br>GRI 302-4<br>GRI 302-5<br>GRI 305-1<br>GRI 305-2<br>GRI 305-3<br>GRI 305-4<br>GRI 305-5<br>GRI 305-6<br>GRI 305-7 | Through research, development, manufacturing and sales of Silicon/SiC/GaN epitaxial materials, EPI not only reduces greenhouse gas emissions by reducing production energy consumption and develops and produces low-energy products, but also provides lower -carbon products to the public. Customers can contribute to energy conservation | ✓                                                    | ✓                   | ✓                        | ✓      | ✓                      | 3.2 Energy and Greenhouse Gas Management |

| Category       | Material Topics                    | Comply with GRI guidelines          | Significance to the company and response strategies                                                                                                                                                                                                                                                                                                                                                                | Economic, environmental and social impact boundaries |                     |                          |        |                       | Corresponding chapter                  |
|----------------|------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|--------------------------|--------|-----------------------|----------------------------------------|
|                |                                    |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                    | EPI                                                  | Direct relationship |                          |        | Indirect relationship |                                        |
|                |                                    |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                      | supplier            | Shareholders / Investors | client | society               |                                        |
|                |                                    |                                     | and carbon reduction.                                                                                                                                                                                                                                                                                                                                                                                              |                                                      |                     |                          |        |                       |                                        |
| Society/ Staff | Talent cultivation and development | GRI 404-1<br>GRI 404-2<br>GRI 404-3 | EPI regards employees as important assets. We provide high-quality learning resources and environment, establish diversified training channels, focus on the company's operating goals, strengthen employees' professional functions, and enable employees to realize talent development and value display, so as to enhance the overall competitiveness and operation of the organization. Benefits, accumulating | ✓                                                    | ✓                   |                          | ✓      | ✓                     | 5.3 Talent cultivation and development |

| Category             | Material Topics                        | Comply with GRI guidelines                                              | Significance to the company and response strategies                                                                                                                                                                                                                                                                                                                                                  | Economic, environmental and social impact boundaries |                     |                          |        |                       | Corresponding chapter                      |
|----------------------|----------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|--------------------------|--------|-----------------------|--------------------------------------------|
|                      |                                        |                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                      | EPI                                                  | Direct relationship |                          |        | Indirect relationship |                                            |
|                      |                                        |                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                      |                                                      | supplier            | Shareholders / Investors | client | society               |                                            |
|                      |                                        |                                                                         | key energy for sustainable operations.                                                                                                                                                                                                                                                                                                                                                               |                                                      |                     |                          |        |                       |                                            |
| Governance / Economy | Supply chain sustainability management | GRI2-6<br>GRI 204-1<br>GRI 308-1<br>GRI 308-2<br>GRI 414-1<br>GRI 414-2 | EPI's procurement items include seven categories: raw materials, equipment, spare parts, factory affairs, IT, General affairs, and Environment safety. Suppliers are important partners for EPI's sustainable development, affecting production, services and operations. EPI's suppliers must not only take into account the products' quality, service, delivery, and price, but the environmental | ✓                                                    | ✓                   | ✓                        | ✓      |                       | 2.7 Supply chain sustainability management |

| Category              | Material Topics      | Comply with GRI guidelines | Significance to the company and response strategies                                                                                                                                                                                                                                                                                                                             | Economic, environmental and social impact boundaries |                     |                          |        |                        | Corresponding chapter |
|-----------------------|----------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|--------------------------|--------|------------------------|-----------------------|
|                       |                      |                            |                                                                                                                                                                                                                                                                                                                                                                                 | EPI                                                  | Direct relationship |                          |        | In direct relationship |                       |
|                       |                      |                            |                                                                                                                                                                                                                                                                                                                                                                                 |                                                      | supplier            | Shareholders / Investors | client | society                |                       |
|                       |                      |                            | protection, corporate integrity, and social responsibility must also be included. Through above factors, comprehensively judge the suppliers' operational performance and risks. Besides, building a resilient supply chain in the semiconductor industry, we will increase the proportion of local procurement and help local suppliers to improve the technology and quality. |                                                      |                     |                          |        |                        |                       |
| Governance / Economic | compliance with laws | GRI2-27                    | EPI attaches great importance to compliance with laws and                                                                                                                                                                                                                                                                                                                       | ✓                                                    | ✓                   | ✓                        | ✓      | ✓                      | 2.5 Legal compliance  |

| Category | Material Topics | Comply with GRI guidelines | Significance to the company and response strategies                                                                                                                                                                                                                                                                                                                                                                                                                           | Economic, environmental and social impact boundaries |                     |                          |        |                        | Corresponding chapter |
|----------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|--------------------------|--------|------------------------|-----------------------|
|          |                 |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | EPI                                                  | Direct relationship |                          |        | In direct relationship |                       |
|          |                 |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                      | supplier            | Shareholders / Investors | client | society                |                       |
| my       |                 |                            | regulations in various fields. Each unit conducts regular regulatory reviews in accordance with its responsibilities to ensure compliance with relevant laws and regulations. It also pays attention to regulatory trends at any time and responds to the impact of changes in advance. We also ensure that business execution complies with relevant requirements through auditing measures. We will investigate and identify the parts of the audit that do not comply with |                                                      |                     |                          |        |                        |                       |

| Category    | Material Topics                         | Comply with GRI guidelines                                   | Significance to the company and response strategies                                                                                                                                                                                                                                                                               | Economic, environmental and social impact boundaries |                     |                          |        |                       | Corresponding chapter            |
|-------------|-----------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|--------------------------|--------|-----------------------|----------------------------------|
|             |                                         |                                                              |                                                                                                                                                                                                                                                                                                                                   | EPI                                                  | Direct relationship |                          |        | Indirect relationship |                                  |
|             |                                         |                                                              |                                                                                                                                                                                                                                                                                                                                   |                                                      | supplier            | Shareholders / Investors | client | society               |                                  |
|             |                                         |                                                              | regulations, understand their causes, and take measures to control and correct them to reduce negative impacts and avoid their recurrence.                                                                                                                                                                                        |                                                      |                     |                          |        |                       |                                  |
| Environment | Waste management and resource recycling | GRI 306-1<br>GRI 306-2<br>GRI 306-3<br>GRI306-4<br>GRI 306-5 | Proper management of waste can not only reduce waste generation and related costs, but also create revenue value and reduce the impact of operations on the environment. If the waste disposal vendor fails to dispose in accordance with the licensing requirements, the company may be required by the competent authorities to | ✓                                                    | ✓                   | ✓                        | ✓      | ✓                     | 3.5 Waste and resource recycling |

| Category             | Material Topics      | Comply with GRI guidelines                       | Significance to the company and response strategies                                                                                                                                                                                                                                                                                     | Economic, environmental and social impact boundaries |                     |                          |        |                       | Corresponding chapter    |
|----------------------|----------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|--------------------------|--------|-----------------------|--------------------------|
|                      |                      |                                                  |                                                                                                                                                                                                                                                                                                                                         | EPI                                                  | Direct relationship |                          |        | Indirect relationship |                          |
|                      |                      |                                                  |                                                                                                                                                                                                                                                                                                                                         |                                                      | supplier            | Shareholders / Investors | client | society               |                          |
|                      |                      |                                                  | take joint responsibility for cleanup and environmental improvement, which will affect the company's reputation.                                                                                                                                                                                                                        |                                                      |                     |                          |        |                       |                          |
| Governance / Economy | Integrity management | GRI 205-1<br>GRI 205-2<br>GRI 205-3<br>GRI 206-1 | Integrity management is the most important core value of EPI in corporate governance, and it is also the highest principle for the implementation of all codes of conduct. The company has established the "Ethical Corporate Management Best Practice Principles" and "Code of Ethics for employees", and "Labor and Ethics Management | ✓                                                    | ✓                   | ✓                        | ✓      | ✓                     | 2.2 Integrity management |

| Category | Material Topics | Comply with GRI guidelines | Significance to the company and response strategies                                                                                                                                                                                                                                                                                                                                                                                                 | Economic, environmental and social impact boundaries |                     |                          |        |                        | Corresponding chapter |
|----------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|--------------------------|--------|------------------------|-----------------------|
|          |                 |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                     | EPI                                                  | Direct relationship |                          |        | In direct relationship |                       |
|          |                 |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                      | supplier            | Shareholders / Investors | client | society                |                       |
|          |                 |                            | Standards", and other relevant measures, and requires directors, senior management and employees to abide by the integrity management policy. All employees must be honest, fair and abide by government laws and regulations when performing business. Board members and management must also operate the company with integrity. If business contacts or supplier partners are found to have acted dishonestly, we will immediately stop business |                                                      |                     |                          |        |                        |                       |

| Category | Material Topics | Comply with GRI guidelines | Significance to the company and response strategies                                                              | Economic, environmental and social impact boundaries |                     |                          |        |                       | Corresponding chapter |
|----------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|--------------------------|--------|-----------------------|-----------------------|
|          |                 |                            |                                                                                                                  | EPI                                                  | Direct relationship |                          |        | Indirect relationship |                       |
|          |                 |                            |                                                                                                                  |                                                      | supplier            | Shareholders / Investors | client | society               |                       |
|          |                 |                            | dealings with them and list them as objects of rejection to implement the company's integrity management policy. |                                                      |                     |                          |        |                       |                       |

## **Step 6: Continuous Review**

The "ESG Implementation Committee" must constantly monitor the positive and negative impacts of material topics on EPI, and respond to the expectations of internal and external stakeholders. Through annual materiality assessments and stakeholder engagement, we will engage with stakeholders regularly, track results against management policies and objectives, review actions taken in accordance with material topics, and provide feedback and suggestions for improvement in the next reporting cycle, leveraging innovative sustainability strategies to build a better company.

## **1.4 Stakeholder discussion**

EPI products have a wide range of applications and will have a significant impact on both the upstream and downstream of the value chain. To this end, we combine the analysis of material topics to evaluate the impact of each material topic on stakeholders in the value chain. We adopt different communication forms to actively absorb diverse opinions and suggestions, engage in real-time dialogue. EPI attaches great importance to and listens carefully to the voices of all stakeholders. The company's stakeholders include employees, investors, customers, suppliers, government authorities, community/non-profit organizations and schools, etc. We pursue sustainable operations and profitability under the principle of integrity, and pay attention to various issues such as environment, society and corporate governance. Through appropriate communication with stakeholders, we understand the expectations, needs and concerns of stakeholders. Issues and incorporate them into the reference basis for formulating the company's future management policies and operating activities. The official website has a stakeholder area, which serves as a channel for communication with stakeholders. Suggestions from all parties are welcome. We will discuss cooperation together and specifically respond to the outside world's expectations to lay a solid foundation for EPI's sustainable development. A detailed summary of issues of concern to various stakeholders and the contents of communication channels.

| Interested parties                                                                                      | Issues of concern                                                                                                                                                                                                                                                                           | Types and frequency of Communication                                                                                                                                                                                                                                                                                                                                                                                                         | Implementation status and communication results in 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Client</b><br>      | <ul style="list-style-type: none"> <li>• Customer relationship management</li> <li>• Corporate Governance</li> <li>• Code of conduct</li> <li>• Compliance</li> <li>• Grievance mechanism</li> <li>• Innovation and development</li> </ul>                                                  | <ol style="list-style-type: none"> <li>1. Sustainability report (annual).</li> <li>2. Review meetings with customers: including technology, products, after-sales service, banned substances, conflict minerals, environment, etc. (irregular, QBR/HBR/ABR).</li> <li>3. Customer satisfaction survey (annual).</li> <li>4. Corporate website (from time to time).</li> <li>5. Supplier meetings held by customers (irregularly).</li> </ol> | <ol style="list-style-type: none"> <li>1. The company provides its annual sustainability reports on its official website.</li> <li>2. Complete annual customer satisfaction survey.</li> <li>3. Reveal the latest product technologies on the corporate website.</li> <li>4. Participate in client-related information security, ESG and other promotional meetings.</li> <li>5. Cooperate with customers' product, environmental, responsibility and other requirements and inspections, and collaborate on prevention and continuous improvement.</li> </ol> |
| <b>Investors</b><br> | <ul style="list-style-type: none"> <li>• Integrity management</li> <li>• Organizational strategic vision</li> <li>• Risk Management</li> <li>• Compliance with laws</li> <li>• Shareholder Rights Protection</li> <li>• Information Transparency</li> <li>• Economic performance</li> </ul> | <ol style="list-style-type: none"> <li>1. Shareholders meeting (annual).</li> <li>2. Corporate briefing session (annual).</li> <li>3. Publish operating income (monthly).</li> <li>4. Public information observatory (updated in real time).</li> <li>5. Company website (updated in real time).</li> </ol>                                                                                                                                  | <ol style="list-style-type: none"> <li>1. Annual shareholders' meeting is held once.</li> <li>2. One corporate briefing session will be held in 2025.</li> <li>3. Regularly disclose company financial and business information on public information observatories and company websites.</li> <li>4. We have spokespersons and acting spokespersons to respond to investor concerns immediately.</li> </ol>                                                                                                                                                   |

| Interested parties                                                                                   | Issues of concern                                                                                                                                                                                                   | Types and frequency of Communication                                                                                                                                                                                                                                                                                                                                | Implementation status and communication results in 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Supplier</b><br> | <ul style="list-style-type: none"> <li>• Supply chain management</li> <li>• Supplier Rating</li> <li>• Business ethics</li> <li>• Conflict-free minerals</li> <li>• Suppliers' ESG Policy and Management</li> </ul> | <ol style="list-style-type: none"> <li>1. Supplier audit (irregularly).</li> <li>2. Key suppliers and outsourcers ratings (annual).</li> <li>3. Supplier Code of Conduct Requirements (Annual).</li> <li>4. Non-conflict mineral declaration requirements (irregularly).</li> <li>5. Conflict questionnaire survey and review of the interested parties.</li> </ol> | <ol style="list-style-type: none"> <li>1. 5 key suppliers were audited throughout the year.</li> <li>2. The key suppliers' evaluation and ratings are completed in or before December every year.</li> <li>3. There are 34 key suppliers that comply with the Code of Business Ethics.</li> <li>4. All key suppliers have signed the declaration of non-use of conflict minerals (100%).</li> <li>5. Key suppliers self-assess their operation risks by using the "Self-evaluation of Sustainable Management Questionnaire" (once every three years).</li> </ol> |

|                                                                                                         |                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Staff</b></p>  | <ul style="list-style-type: none"> <li>• Human rights protection</li> <li>• Talent attraction and retention</li> <li>• Talent cultivation and development</li> <li>• Salary and benefits</li> <li>• Workplace Safety and Health</li> <li>• Staff care and concern</li> </ul> | <ol style="list-style-type: none"> <li>1. Labor-management meetings (quarterly).</li> <li>2. Employee Welfare Committee meetings (quarterly).</li> <li>3. Education and training (irregular).</li> <li>4. Department communication and work meetings (irregular).</li> <li>5. Internal information announcement (irregularly).</li> <li>6. Employee grievance hotline (timely).</li> <li>7. Occupational Safety and Health Committee meetings (quarterly).</li> </ol> | <ol style="list-style-type: none"> <li>1. A total of 4 labor-management meetings are held every quarter.</li> <li>2. A total of 4 regular employee welfare committee meetings are held every quarter.</li> <li>3. Conduct training for new employees and help them understand the company. Internal and external training resources are provided, and each employee receives an average of 28.68 hours of training, effectively achieving talent cultivation and development.</li> <li>4. Publicity and training courses on corporate information security, insider trading, integrity management, Responsible Business Alliance Code of Conduct (RBA), Code of Ethics for employees, etc., to improve employees' legal literacy.</li> <li>5. Supervisor meetings are held every week to help each unit supervisor understand the company's operations and improve communication effectiveness.</li> <li>6. Conduct annual budget briefings and strategic consensus camps for middle/senior managers to help managers understand the company's future operating strategies and product development directions.</li> <li>7. Company information announcements are released from time to time to help all employee understand company-related information in real time.</li> <li>8. The Complaints Committee received and processed one complaint related to unlawful infringement.</li> </ol> |
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| Interested parties                                                                                                             | Issues of concern                                                                                                                   | Types and frequency of Communication                                                                                                                                                                                                                                                                                                                                                                                                                                     | Implementation status and communication results in 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                |                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 9. A total of 4 Occupational Safety and Health Committee meetings are held every quarter.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Government units and authorities</b><br>   | <ul style="list-style-type: none"> <li>• Integrity management</li> <li>• Risk Management</li> <li>• Compliance with laws</li> </ul> | <ol style="list-style-type: none"> <li>1. Respond to requests from government agencies with official documents (immediately).</li> <li>2. Update company website and public information observatory information (monthly, quarterly, yearly).</li> <li>3. Questionnaires and interviews (irregular).</li> <li>4. Receive evaluation from government agencies (annually).</li> <li>5. Participate in government agency-related activities (from time to time).</li> </ol> | <ol style="list-style-type: none"> <li>1. Provide relevant reports or responses on a regular basis in accordance with government regulations.</li> <li>2. Complete the 2025 corporate governance evaluation.</li> <li>3. The directors participated in the securities regulatory authority's information sessions for a total of 9 hours</li> </ol>                                                                                                                                                                                                     |
| <b>Nonprofit groups and communities</b><br> | <ul style="list-style-type: none"> <li>• Social care</li> <li>• Community Involvement</li> <li>• Charitable activities</li> </ul>   | <ol style="list-style-type: none"> <li>1. Talent recruitment platform and activities (daily).</li> <li>2. The company's external website (daily).</li> <li>3. Charitable donations (irregular).</li> </ol>                                                                                                                                                                                                                                                               | <ol style="list-style-type: none"> <li>1. The recruitment platform provides job opportunities and participates in approximately 8 local recruitment events and 7 school recruitment events. It has also completed 2 industry-academia collaborations, provided job opportunities, and held campus seminars on company and industry trends to increase job seekers' willingness to work.</li> <li>2. Purchasing public welfare products; donating materials to public welfare groups.</li> <li>3. Completed charity donations to 9 companies.</li> </ol> |

| Interested parties                                                                                 | Issues of concern                                                                                                                                                                                 | Types and frequency of Communication                                                                                                                                                                                                                                           | Implementation status and communication results in 2025                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>School</b><br> | <ul style="list-style-type: none"> <li>• Integrity management</li> <li>• Compliance with laws</li> <li>• Talent attraction and retention</li> <li>• Talent cultivation and development</li> </ul> | <ol style="list-style-type: none"> <li>1. Industry-university cooperation negotiations (annual).</li> <li>2. Participate in conferences related to industry-university cooperation (every year).</li> <li>3. Participate in campus recruitment activities (annual).</li> </ol> | <ol style="list-style-type: none"> <li>1. 9 companies have completed industry-university cooperation.</li> <li>2. Participate in promotion meetings related to industry-university cooperation, where the latest national policies and international trends are discussed.</li> <li>3. Participated in a total of about 6 school recruitment activities to provide employment opportunities, and held campus symposiums on company and industry trends to increase employment aspirations.</li> </ol> |

### Stakeholder Area

In order to strengthen communication with stakeholders, EPI has established various business contact windows and contact information on the company website to serve as a platform for stakeholders (such as employees, customers, suppliers, investors, etc.) to lodge complaints and complaints when their rights are infringed upon. In addition, we also regularly visit major customers to understand product issues and future needs, issue revenue press releases every month, and announce revenue and other relevant financial information on the public information observatory and the company website for the investing public.